



## Local 810 Affiliated Pension Fund

24-09 38th Avenue • Long Island City, NY 11101  
(212) 691-4100 Ext. 313

February 24, 2025

Pension Benefit Guaranty Corporation ("PBGC")  
Via PBGC's e-Filing Portal

Re: **Request for Special Financial Assistance pursuant to the  
American Rescue Plan Act of 2021**

Dear Sir/Madam:

On behalf of the Board of Trustees of the Local 810 Affiliated Pension Plan, please accept this application for Special Financial Assistance ("SFA") under Section 4262 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA") and §4262 of PBGC's SFA regulation. This document provides the information requested under Section D of the *"Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance"*.

Sincerely,

Lorraine Buonacore  
Fund Administrator



## Local 810 Affiliated Pension Plan

Application for Special Financial Assistance | Section D: Plan Statements  
EIN 11-6027518

### (1) Cover Letter and Signatures

The preceding pages provide the cover letter for the application for special financial assistance ("SFA") with required signature from an authorized representative of the Board of Trustees.

### (2) Plan Sponsor and Authorized Representatives

The following identifies the plan sponsor and authorized representatives, as well as their contact information. The Plan's Administrator, legal counsel, and actuary named below are authorized representatives for the Plan.

**Plan Sponsor** Board of Trustees  
Local 810 Affiliated Pension Plan  
24-09 38<sup>th</sup> Avenue  
Long Island City, NY 11101-3512  
Phone: 212.691.4100

**Fund Administrator** Lorraine Buonacore  
Fund Administrator  
Local 810 Affiliated Pension Plan  
24-09 38<sup>th</sup> Avenue  
Long Island City, NY 11101-3512  
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Phone: 212.691.4100

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**Enrolled Actuaries** Joel Leary  
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Segal  
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New York, NY 10001-2402  
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### (3) Eligibility for SFA

The Plan is eligible for SFA because it has been certified by its actuary to be in critical and declining status for plan year beginning January 1, 2020. The Plan was also certified to be in critical and declining status for plan years beginning January 1, 2021 and January 1, 2022.

### (4) Priority Status

The Plan is not in any priority group.

### (5) Narrative Description of Contributions

Employers contribute at either a weekly rate or as a percent of wages to the Plan. The weekly rate contribution base unit (CBU) assumption and a percent of wages CBU assumption were developed based on input from the Trustees as follows: total 2023 weeks worked of 3,672 are projected each year through 2051 for active participants whose contributions are based on a weekly contribution rate and total 2023 wages of \$7,811,043 are projected to grow by 2% per year for active participants whose contributions are based on a percentage of wages. Assumed future contributions are initially based on an average negotiated contribution rate of \$47.56 per week and 9.79% of wages for 2023. After 2023, the average contribution rates are adjusted to reflect changes in active demographics due to terminations, retirements and new entrants. Based on information provided by the Trustees, no future withdrawal liability payments are assumed in the projection since all currently withdrawn employers have settled their withdrawal liability payments as of the measurement date and no employers are expected to withdraw in the future.

### (6) a. Assumptions for SFA Eligibility

The assumptions used to determine SFA eligibility under §4262.3(a)(1) are not different from the assumptions used in the most recent actuarial certification of plan status completed before January 1, 2021.

### (6) b. Changes to Assumptions for SFA Amount

The following are descriptions of the actuarial assumptions used to determine the amount of SFA that are different than those used in the most recent status certification completed before January 1, 2021, in other words, for the plan year beginning January 1, 2020 (the “2020 status certification”).

As described below, the assumptions for the administrative expenses, new entrant profile, contribution rates, terminated vested load for missing participants, contribution base units (CBUs), and withdrawal liability payments for currently withdrawn employers were changed from the 2020 status certification.

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Interest rates were determined in accordance with §4262.4(e)(1) and (2).

All other assumptions are the same as used in the 2020 status certification.

## Administrative Expenses

<b>Prior Assumption</b>	Assumed annual expenses of \$750,000 for 2019 were assumed to increase by 3.0% per year until insolvency in 2027.
<b>Baseline Assumption</b>	Assumed annual expenses of \$750,000 for 2019 were assumed to increase by 3.0% per year through December 31, 2051, plus an adjustment for the PBGC premium increase to \$52 in 2031. The projected expenses were limited to 12% of expected benefit payments.
<b>Rationale for Baseline Assumption</b>	<p>The prior assumption did not address years after the original projected insolvency in 2027 and is not reasonable for the long-term projection through the SFA projection period.</p> <p>The baseline assumption is an extension of the administrative expenses assumption as described in Paragraph A, "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions.</p>
<b>SFA Assumption</b>	Actual 2022 annual expenses of \$624,313 are assumed to increase 3.0% per year, plus an adjustment for the PBGC premium increase to \$52 in 2031. The projected expenses were limited to 12% of expected benefit payments.
<b>Rationale for SFA Assumption</b>	<p>The baseline assumption does not reflect a 24% reduction in common administration expenses in 2020 from the prior year expenses. The reduction in expenses is due to a job position that was eliminated and is therefore not reasonable for long-term ongoing expenses.</p> <p>The updated assumption is reasonable since it takes into account actual recent experience that includes the reduction in common administration expenses.</p>

## New Entrant Profile

<b>Prior Assumption</b>	The 2020 status certification did not assume any new entrants since including such an assumption was not material to the status certification.
<b>SFA Assumption</b>	<p>The new entrant profile assumption is based on the characteristics of new entrants and rehires to the plan in the five plan years preceding the plan's SFA participant census data date of January 1, 2021. New entrants and rehires from employers that withdrew from the plan were not included for the new entrant profile.</p> <p>New entrants are assumed to enter with one year of pension service and one year of vesting service based on experience of new entrants (excluding rehires that were previously vested) in the five-year period.</p> <p>New entrants are assumed to be male, since all new entrants and rehires during the five-year period were male.</p> <p>New entrants were categorized based on their contribution base units (<i>i.e.</i>, weekly rate or percent of wages). Active participants are assumed to be replaced by the same category of contribution base units.</p> <p>The new entrant profile was grouped into 5-year age bands.</p> <p>The new entrant profile and experience analysis of new entrants and rehires for each of the five plan years preceding the plan's SFA participant census date is detailed in Exhibit A.</p>
<b>Rationale for SFA Assumption</b>	<p>The prior assumption of not including new entrants is not reasonable for determining the amount of SFA because it is not appropriate to ignore future new entrants for a projection through 2051.</p> <p>The updated assumption is consistent with Paragraph D, "Proposed change to new entrant profile assumption" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions and is therefore reasonable for determining the amount of SFA.</p>

## Contribution Rates

<b>Prior Assumption</b>	<p>The solvency projection in the 2020 status certification projected contributions based on the various negotiated contribution rates by each employer through 2027.</p> <p>Average contribution rates were assumed to remain consistent across the projection period based on assumed consistent demographics.</p>
<b>SFA Assumption</b>	<p>Projected contributions are based on the various negotiated contribution rates by each employer that were agreed to prior to July 9, 2021. The average contribution rate fluctuates annually as the active population demographics change from using an open group forecast. As detailed in Template 8, the average contribution rate (adjusted to reflect the surcharge) over the projection period through 2051 is assumed to increase from \$47.56 to \$48.66 per week for the group that contributes at the weekly rate and decreases from 9.79% to 9.69% of wages for the group that contributes as a percent of wages.</p>
<b>Rationale for SFA Assumption</b>	<p>The prior assumption is no longer reasonable for determining the amount of SFA because it did not address years after the original projected insolvency in 2027.</p> <p>The updated assumption is consistent with Paragraph E, “Proposed change to contribution rate assumption” of Section III, Acceptable Assumption Changes of PBGC’s guidance on Special Financial Assistance Assumptions. The updated assumption is extended through December 31, 2051, the end of the SFA projection period, reflecting the weighted-average contribution rate of the projected future active participants, based on an open group forecast and the new entrant profile noted earlier. For these reasons, the updated assumption is therefore reasonable for determining the amount of SFA.</p>

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### Terminated Vested Load for Missing Participants

<b>Prior Assumption</b>	The 2020 status certification reflected an adjustment to projected benefit payments for missing terminated vested records that “show-up” as pensioners until the year of insolvency in 2027. A stream of benefit payments was developed so that the actuarial present value would equal about the past average experience loss of show-up pensioners. The average experience loss was assumed to occur every year with the total liability equaling \$4.0 million as of January 1, 2019. The stream of benefit payments was based on a single life annuity with a 36-month guarantee and an assumed retirements at Normal Retirement Age.
<b>Baseline Assumption</b>	The same as the prior assumption described above with the additional benefit payments included in all years through December 31, 2051.
<b>Rationale for Baseline Assumption</b>	<p>The prior assumption did not address years after the original projected insolvency in 2027 and is not reasonable for the long-term projection through the SFA projection period.</p> <p>The baseline assumption is an extension similar to those described in Paragraph A, “Adoption of assumptions not previously factored into pre-2021 certification of plan status” of Section III, Acceptable Assumption Changes of PBGC’s guidance on Special Financial Assistance Assumptions. The baseline assumption is extended through December 31, 2051, the end of the SFA projection period.</p>
<b>SFA Assumption</b>	No additional benefit payments were included for missing participants.
<b>Rationale for SFA Assumption</b>	<p>The baseline assumption is not reasonable because it does not reflect improvements in the census data beginning with the January 1, 2020 valuation to capture more of the participants that were previously not reported.</p> <p>The updated assumption is reasonable because it is more appropriate for the purpose of determining a cash flow projection based on SFA census data.</p>



## Contribution Base Units (CBUs)

<b>Prior Assumption</b>	<p>The 2020 status certification assumed that 177 active participants (119 with a weekly flat dollar contribution rate and 58 with a contribution rate as a percent of wages) as of January 1, 2019 would remain level until the projected insolvency in 2027. The average CBUs per active participant was assumed to be 52 weeks for all years until insolvency.</p> <p>For employers that contribute at a weekly rate, the assumption expressed in terms of total weeks was 6,188 weeks remaining level until insolvency.</p> <p>For employers that contribute as a percent of wages, total assumed wages of \$6,190,871 in 2019 was assumed to increase by 2.0% per year until insolvency.</p>
<b>Baseline Assumption</b>	<p>For employers that contribute at a weekly rate, the assumption expressed in terms of total weeks is 6,188 weeks remaining level through the year ended December 31, 2051.</p> <p>For employers that contribute as a percent of wages, total assumed wages of \$6,190,871 in 2019 is assumed to increase by 2.0% per year through the year ended December 31, 2051.</p>
<b>Rationale for Baseline Assumption</b>	<p>The prior assumption did not address years after the original projected insolvency in 2027 and is not reasonable for the long-term projection through the SFA projection period.</p> <p>The baseline assumption is an extension similar to those described in Paragraph A, "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions. The baseline assumption is extended through December 31, 2051, the end of the SFA projection period.</p>
<b>SFA Assumption</b>	<p>For employers that contribute at a weekly rate, the assumed total number of weeks for the year ended December 31, 2023 is 3,672 and is assumed to remain level every year through the year ended December 31, 2051.</p> <p>For employers that contribute as a percent of wages, the assumed total wages for the year ended December 31, 2023 is \$7,811,043 and is assumed to increase by 2.0% per year through the year ended December 31, 2051.</p>
<b>Rationale for SFA Assumption</b>	<p>The assumption in the Baseline projection is not reasonable because it does not reflect significant change in plan experience. For the weekly rate group, total weeks decreased from 2019 by 35% primarily from one employer withdrawal. For the wage rate group, the largest contributing employer has increased their employees by around 25% since 2019.</p>



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It is reasonable to reflect significant plan experience that has occurred prior to filing the application as the SFA assumption is similar to what is described in Paragraph C, "Proposed change to assumptions (other than the SFA interest rate and non-SFA interest rate) to reflect significant plan experience between the participant census date and the SFA application date" of Section IV, Generally Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions. The Plan's CBU history for employers currently contributing to the Plan as of the SFA measurement date is detailed in the Exhibit B.

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### Withdrawal Liability Payments for Currently Withdrawn Employers

<b>Prior Assumption</b>	Withdrawal liability payment schedule for one employer in payment status was projected to continue until the year of insolvency in 2027.
<b>SFA Assumption</b>	No future withdrawal liability payments for currently withdrawn employers.
<b>Rationale for SFA Assumption</b>	<p>All employers that withdrew as of the measurement date have settled their withdrawal liability prior to the measurement date and therefore it is not reasonable to assume future payments.</p> <p>It is reasonable to reflect actual settlements that have occurred prior to measurement date since the fair market value of assets includes such settlements.</p>

### (7) Reinstatement of Suspended Benefits

As of the date of the SFA application, the Plan has not suspended benefits under section 305(e)(9) or section 4245(a) of ERISA and does not intend to do so. Therefore, the Plan does not anticipate having to reinstate suspended benefits.

## Application of the Plan's Compensation Cap

<b>2020 Status Certification</b>	The 2020 status certification reflected the \$100,000 compensation cap for active participants that was inadvertently stated in the plan's rehabilitation plan.
<b>Baseline Projection</b>	Exclusion of the \$100,000 compensation cap that was inadvertently stated in the plan's rehabilitation plan (the "Compensation Cap"). Accordingly, the baseline projection tacitly reflected that (i) no future benefit payments would be limited by the Compensation Cap and (ii) no past benefits were subject to recoupment for being in excess of the amount allowable with the Compensation Cap in effect.
<b>SFA Projection</b>	Benefit payments and accruals for periods after the SFA measurement date have been recalculated to account for the Compensation Cap. Benefit payments commencing before the SFA measurement date that are in excess of the amount that would have been allowable had the plan operated with the Compensation Cap in effect at the time of their payment (the "Overpayments") are assumed to be not collectible.
<b>Rationale for SFA Projection</b>	<p><i>Benefit Payments and Accruals for Periods After the SFA Measurement Date</i></p> <p>The updated projection is reasonable because it aligns the plan's operation with the express written terms of its rehabilitation plan document by applying the Compensation Cap to benefit payments and accruals for periods after the SFA measurement date.</p> <p><i>Benefit Payments Commencing Before the SFA Measurement Date</i></p> <p>The updated projection is reasonable because the Board of Trustees intends not to collect the Overpayments, as it is permitted to do under the SECURE 2.0 Act of 2022 ("SECURE 2.0"). The Board of Trustees intends to exercise its discretion not to collect the Overpayments because (i) SECURE 2.0 limits the plan's ability to collect inadvertent overpayments, and therefore, the plan's ability to collect the Overpayments is uncertain; (ii) none of the retirees who have received Overpayments have been determined to be culpable for such Overpayments; (iii) attempts to collect the Overpayments would involve collection efforts from numerous retirees and would be administratively burdensome; and (iv) the collection of the Overpayments would place a hardship on retirees, who may be on a limited or fixed-income.</p>

## Exhibit A

### New Entrant Profile

#### Weekly Contribution Rate

Age Band	Contribution Rate	Percent of New Entrants in Band
20-24	\$52.00	24%
25-29	51.43	19%
30-34	49.50	11%
35-39	48.00	16%
40-44	48.00	3%
45-49	42.00	8%
50-54	24.00	8%
55-59	48.00	3%
60-64	48.00	3%
65-69	48.00	3%
70-74	24.00	3%

#### Percent of Wages Contribution Rate

Age Band	Contribution Rate	Wages as of Census Data Date	Percent of New Entrants in Band
25-29	9.63%	\$104,458	29%
30-34	7.00%	41,730	14%
30-34	9.63%	111,532	14%
35-39	9.63%	115,993	14%
40-44	7.00%	39,726	5%
40-44	9.63%	125,912	5%
45-49	9.63%	118,651	14%
50-54	9.63%	113,360	5%

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## Exhibit A

### New Entrant Plan Experience

The following new entrant plan experience excludes new entrants and rehires from employers that withdrew from the plan.

#### Weekly Contribution Rate

Plan Year Ending December 31:

2016			2017		2018		2019		2020	
Age Band	Average Rate	Count	Average Rate	Count	Average Rate	Count	Average Rate	Count	Average Rate	Count
20-24	\$50.00	3	\$54.00	1	-	-	\$52.80	5	-	-
25-29	54.00	2	54.00	1	\$51.00	2	48.00	1	\$48.00	1
30-34	54.00	1	48.00	2	-	-	48.00	1	-	-
35-39	-	-	-	-	-	-	48.00	5	48.00	1
40-44	48.00	1	-	-	-	-	-	-	-	-
45-49	-	-	-	-	\$48.00	1	54.00	1	24.00	1
50-54	-	-	-	-	-	-	24.00	2	24.00	1
55-59	48.00	1	-	-	-	-	-	-	-	-
60-64	-	-	-	-	-	-	-	-	48.00	1
65-69	-	-	-	-	-	-	-	-	48.00	1
70-74	24.00	1	-	-	-	-	-	-	-	-

Note: Average rate is based on the contribution rate as of July 8, 2021 for the employer of the new entrant or rehire.

#### Percent of Wages Contribution Rate

Plan Year Ending December 31:

2016				2017		2018		2019		2020	
Age Band	Rate	Average Salary	Count	Average Salary	Count	Average Salary	Count	Average Salary	Count	Average Salary	Count
25-29	9.63%	-	-	\$104,942	1	\$110,739	2	\$106,964	2	\$86,400	1
30-34	7.00%	\$46,726	1	-	-	-	-	37,575	1	40,891	1
30-34	9.63%	119,114	1	123,324	1	92,157	1	-	-	-	-
35-39	9.63%	123,692	1	-	-	112,144	2	-	-	-	-
40-44	7.00%	-	-	-	-	-	-	39,726	1	-	-
40-44	9.63%	-	-	125,912	1	-	-	-	-	-	-
45-49	9.63%	-	-	125,996	2	103,961	1	-	-	-	-
50-54	9.63%	-	-	-	-	-	-	113,360	1	-	-

Note: Average salary is annualized and expressed as of December 31, 2020. The salaries reported for 2016 through 2019 were adjusted by the salary scale assumption (e.g., salaries for the year ending December 31, 2016 include four increases of 3%).

## Exhibit B

### Historical CBU Experience – Current Employers Only

Year	Weekly CBUs	% Change from Prior Year	Wage CBUs	% Change from Prior Year
2010	3,713		\$5,813,399	
2011	3,758	1.2%	5,789,131	-0.4%
2012	3,553	-5.5%	5,625,036	-2.8%
2013	3,840	8.1%	5,471,148	-2.7%
2014	4,019	4.7%	5,500,202	0.5%
2015	3,814	-5.1%	5,593,547	1.7%
2016	3,972	4.1%	5,291,716	-5.4%
2017	3,865	-2.7%	5,604,255	5.9%
2018	3,726	-3.6%	5,940,035	6.0%
2019	3,715	-0.3%	6,304,230	6.1%
2020	3,628	N/A	5,895,396	N/A
2021	3,798	N/A	6,162,898	N/A
2022	3,699	N/A	6,932,451	N/A
2023	3,672	-0.7%	7,811,043	12.7%
10-year change 2010 - 2019 (excluding COVID years)		<b>0.0%</b>		<b>0.9%</b>

## Local 810 Affiliated Pension Plan

Application for Special Financial Assistance | Section E  
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This is to certify that the requested amount of Special Financial Assistance (“SFA”) of \$95,783,266 is the amount to which the Local 810 Affiliated Pension Plan (“Plan”) is entitled under section 4262(j)(1) of ERISA and §4262.4 of PBGC’s SFA regulation. The amount of SFA for the Fund was calculated as of the SFA measurement date of December 31, 2022 in accordance with generally accepted actuarial principles and practices and the provisions under §4262.4(e) of PBGC’s SFA regulation.

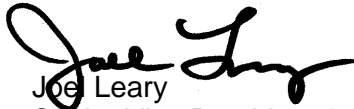
Segal has determined the amount of SFA at the request of the Board of Trustees as part of the Fund’s application for SFA. The calculation of the amount of SFA shown in the Fund’s application for SFA is not applicable for other purposes.

The calculation of the amount of SFA is based on the assumptions and methods used in the 2020 certification of actuarial plan status, dated March 30, 2020, modified as described in Section D, Item 6b of the *“General Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance.”* It is based on the participant data for the January 1, 2021 actuarial valuation of the Plan, dated April 25, 2022. This data was supplied by the Fund Administrator and the census data date is December 31, 2020. After completion of the January 1, 2021 actuarial valuation, the Plan and PBGC facilitated independent death audits of the December 31, 2020 census data and deaths that occurred before the census date have been reflected for SFA purposes as described in Section B, Item 9 of the *“General Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance.”* Details of changes to the December 31, 2020 census data are shown in Exhibit A. The calculation of the SFA amount is also based on the fair market value of assets as of the SFA measurement date certified by the plan sponsor, and other relevant information provided by the Fund Administrator. Segal does not audit the data provided. The accuracy and comprehensiveness of the data is the responsibility of those supplying the data. To the extent we can, however, Segal does review the data for reasonableness and consistency. Based on our review of the data, we have no reason to doubt the substantial accuracy of the information on which we have based the calculation of the SFA amount and we have no reason to believe there are facts or circumstances that would affect the validity of these results.

Segal does not practice law and, therefore, cannot and does not provide legal advice. Any statutory interpretation on which these calculations are based reflects Segal’s understanding as an actuarial firm.



I am a member of the American Academy of Actuaries and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. To the best of my knowledge, the information supplied herein is complete and accurate. Each prescribed assumption for the determination of the amount of SFA was applied in accordance with applicable law and regulations. In my opinion, all other assumptions are reasonable taking into account the experience of the plan and reasonable expectations.



Joe Leary  
Senior Vice President & Actuary  
Enrolled Actuary No. 23-06166

February 24, 2025

## Exhibit A

### Status Reconciliation for Death Audits

	Active	Terminated Vested	Retiree	Beneficiary
<b>January 1, 2021 Valuation Report Counts</b>	<b>172</b>	<b>609</b>	<b>646</b>	<b>131</b>
Deaths identified prior to independent death audit (IDA) – Participant removed, no beneficiary included	0	-32	0	0
IDA Match – Participant removed, known beneficiary included	0	-4	-2	0
IDA Match – Participant removed, beneficiary included using percent married assumption	0	-6	0	0
IDA Match – Participant removed, no beneficiary included	0	-32	-13	-1
<b>Counts for SFA Application</b>	<b>172</b>	<b>535</b>	<b>631</b>	<b>130</b>

## Section E - Certifications


### (10) – Trustee Statement

Under penalty of perjury under the laws of the United States of America, I declare that I am an authorized trustee who is a current member of the board of trustees of the Local 810 Affiliated Pension Plan and that I have examined this application, including accompanying documents, and, to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, all statements of fact contained in the application are true, correct, and not misleading because of omission of any material fact; and all accompanying documents are what they purport to be.

Signed:

  
\_\_\_\_\_  
Name: Michael Smith  
Union Trustee

2/24/2025  
\_\_\_\_\_  
Date

DocuSigned by:  
  
\_\_\_\_\_  
Name: Peter Ajalat  
Employer Trustee

2/24/2025  
\_\_\_\_\_  
Date

## Application Checklist

v20240717p

### Instructions for Section E, Item 1 of the Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance (SFA):


The Application to PBGC for Approval of Special Financial Assistance Checklist ("Application Checklist" or "Checklist") identifies all information required to be filed with an initial or revised application. For a supplemented application, instead use "Application Checklist - Supplemented." The Application Checklist is not required for a lock-in application.

For a plan required to submit additional information described in Addendum A of the SFA Filing Instructions, also complete Checklist Items #40.a. to #49.b., and if there is a merger as described in Addendum A, also complete Checklist Items #50 through #63.

Applications (including this Application Checklist), with the exception of lock-in applications, must be submitted to PBGC electronically through PBGC's e-Filing Portal, (<https://efilingportal.pbgc.gov/site/>). After logging into the e-Filing Portal, go to the Multiemployer Events section and click "Create New ME Filing." Under "Select a filing type," select "Application for Financial Assistance – Special." Note: revised and supplemented applications must be submitted by selecting "Create New ME Filing."

Note: If you go to the e-Filing Portal and do not see "Application for Financial Assistance – Special" under the "Select a Filing Type," then the e-Filing Portal is temporarily closed and PBGC is not accepting applications (other than lock-in applications) at the time, unless the plan is eligible to make an emergency filing under § 4262.10(f). PBGC's website, [www.pbgc.gov](http://www.pbgc.gov), will be updated when the e-Filing Portal reopens for applications. PBGC maintains information on its website at [www.pbgc.gov](http://www.pbgc.gov) to inform prospective applicants about the current status of the e-Filing portal, as well as to provide advance notice of when PBGC expects to open or temporarily close the e-Filing Portal.

General instructions for completing the Application Checklist:

Complete all items that are shaded: 

If required information was already filed: (1) through PBGC's e-Filing Portal; or (2) through any means for an insolvent plan, a plan that has received a partition, or a plan that submitted an emergency filing, the filer may either upload the information with the application or include a statement in the Plan Comments section of the Application Checklist indicating the date on which and the submission with which the information was previously filed. For any such items previously provided, enter N/A as the **Plan Response**.

For a revised application, the filer may, but is not required to, submit an entire application. For all Application Checklist Items that were previously filed that are not being changed, the filer may include a statement in the Plan Comments section of the Application Checklist to indicate that the other information was previously provided as part of the initial application. For each, enter N/A as the **Plan Response**.

Instructions for specific columns:

**Plan Response:** Provide a response to each item on the Application Checklist, using only the **Response Options** shown for each Checklist Item.

**Name(s) of Files Uploaded:** Identify the full name of the file or files uploaded that are responsive to the Checklist Item. The column **Upload as Document Type** provides guidance on the "document type" to select when submitting documents on PBGC's e-Filing Portal.

**Page Number Reference(s):** For Checklist Items #22 to #29c, submit all information in a single document and identify here the relevant page numbers for each such Checklist Item.

**Plan Comments:** Use this column to provide explanations for any **Plan Response** that is N/A, to respond as may be specifically identified for Checklist Items, and to provide any optional explanatory comments.

Additional guidance is provided in the following columns:

**Upload as Document Type:** When uploading documents in PBGC's e-Filing Portal, select the appropriate Document Type for each document that is uploaded. This column provides guidance on the Document Type to select for each Checklist Item. You may upload more than one document using the same Document Type, and there may be Document Types on the e-Filing Portal for which you have no documents to upload.

**Required Filenaming (if applicable):** For certain Checklist Items, a specified format for naming the file is required.

**SFA Instructions Reference:** Identifies the applicable section and item number in PBGC's Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance.

You must select N/A if a Checklist Item # is not applicable to your application. **Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39 on the Application Checklist. If there has been an event as described in § 4262.4(f), complete Checklist Items #40.a. through #49.b., and if there has been a merger described in Addendum A, also complete Checklist Items #50 through #63. Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #40.a. through #49.b. if you are required to complete Checklist Items # 40.a. through #49.b. Your application will also be considered incomplete if No is entered as a Plan Response for any of Checklist Items #50 through #63 if you are required to complete Checklist Items #50 through #63.**

If a Checklist Item # asks multiple questions or requests multiple items, the Plan Response should only be Yes if the plan is providing all information requested for that Checklist Item.

Note, a Yes or No response is also required for Checklist Items #a through #f.

Note, in the case of a plan applying for priority consideration, the plan's application must also be submitted to the Treasury Department. If that requirement applies to an application, PBGC will transmit the application to the Treasury Department on behalf of the plan. See IRS Notice [NOTICE] for further information.

**All information and documentation, unless covered by the Privacy Act, that is included in an SFA application may be posted on PBGC's website at [www.pbgc.gov](http://www.pbgc.gov) or otherwise publicly disclosed, without additional notification. Except to the extent required by the Privacy Act, PBGC provides no assurance of confidentiality in any information included in an SFA application.**

**Version Updates (newest version at top)**

Version	Date updated	
v20240717p	07/17/2024	Update checklist items 11.c, 34.a, and 35 for death audit requirements and to align with instructions
v07272023p	07/27/2023	Updated checklist to include new Template 10 requirement and reflect changes to eligibility and death audit instructions

v20221129p	11/29/2022	Updated checklist item 11. for new death audit requirements
v20220802p	08/02/2022	Fixed some of the shading in the checklist
v20220706p	07/06/2022	

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:

Local 810 Affiliated Pension Plan

EIN:

11-6027518

PN:

001

SFA Amount Requested:

\$95,783,266

Do NOT use this Application Checklist for a supplemented application. Instead use Application Checklist - Supplemented.

v20240717p

Unless otherwise specified:  
YYYY = plan year  
Plan Name = abbreviated plan name

-----Filers provide responses here for each Checklist Item:-----

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
Plan Information, Checklist, and Certifications									
a.		Is this application a revised application submitted after the denial of a previously filed application for SFA?	Yes No	No	N/A	N/A		N/A	N/A
b.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was initially submitted under the interim final rule?	Yes No	No	N/A	N/A		N/A	N/A
c.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was submitted under the final rule?	Yes No	Yes	N/A	N/A		N/A	N/A
d.		Did the plan previously file a lock-in application?	Yes No	Yes	N/A	N/A	The Plan filed a lock-in application on March 30, 2023	N/A	N/A
e.		Has this plan been terminated?	Yes No	No	N/A	N/A		N/A	N/A
f.		Is this plan a MPRA plan as defined under § 4262.4(a)(3) of PBGC's SFA regulation?	Yes No	No	N/A	N/A		N/A	N/A
1.	Section B, Item (1)a.	Does the application include the most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any)?	Yes No	Yes	2014 Plan Restatement L810; Amendments L810	N/A	The information was previously filed	Pension plan documents, all versions available, and all amendments signed and dated	N/A
2.	Section B, Item (1)b.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	Yes	Trust L810	N/A	The information was previously filed	Pension plan documents, all versions available, and all amendments signed and dated	N/A
3.	Section B, Item (1)c.	Does the application include the most recent IRS determination letter?  Enter N/A if the plan does not have a determination letter.	Yes No N/A	Yes	2016 IRS Favorable Determination Ltr L810	N/A	The information was previously filed	Pension plan documents, all versions available, and all amendments signed and dated	N/A
4.	Section B, Item (2)	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the filing date of the initial application?  Enter N/A if no actuarial valuation report was prepared because it was not required for any requested year.  Is each report provided as a separate document using the required filename convention?	Yes No N/A	Yes	2018AVR L810; 2019AVR L810; 2020AVR L810; 2021AVR L810; 2022AVR L810; 2023AVR L810	N/A	The information was previously filed	Most recent actuarial valuation for the plan	YYYYAVR Plan Name
5.a.		Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No	Yes	Rehab Plan L810	N/A	The information was previously filed	Rehabilitation plan (or funding improvement plan, if applicable)	N/A



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Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
5.b.	Section B, Item (3)	If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include an additional document with these details?  Enter N/A if the historical document is contained in the rehabilitation plans.	Yes No N/A	Yes	Rehab Plan L810	N/A	The information was previously filed	Rehabilitation plan (or funding improvement plan, if applicable)	N/A
6.	Section B, Item (4)	Does the application include the plan's most recently filed (as of the filing date of the initial application) Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)?  Is the 5500 filing provided as a single document using the required filename convention?	Yes No	Yes	2022Form5500 L810	N/A	The information was previously filed	Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name
7.a.	Section B, Item (5)	Does the application include the plan actuary's certification of plan status ("zone certification") for the 2018 plan year and each subsequent annual certification completed before the filing date of the initial application?  Enter N/A if the plan does not have to provide certifications for any requested plan year.  Is each zone certification (including the additional information identified in Checklist Items #7.b. and #7.c. below, if applicable) provided as a single document, separately for each plan year, using the required filename convention?	Yes No N/A	Yes	2018Zone20180330 L810; 2019Zone20190329 L810; 2020Zone20200330 L810; 2021Zone20210331 L810; 2022Zone20220331 L810; 2023Zone20230331 L810; 2024Zone20240329 L810	N/A	The information was previously filed	Zone certification	YYYYZoneYYYYMMDD Plan Name, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared.
7.b.		Does the application include documentation for all zone certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes?  If such information is provided in an addendum, addendums are only required for the most recent actuarial certification of plan status completed before January 1, 2021 and each subsequent annual certification.  Is this information included in the single document in Checklist Item #7.a. for the applicable plan year?  Enter N/A if the plan entered N/A for Checklist Item #7a.	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.
7.c.		For a certification of critical and declining status, does the application include the required plan-year-by-plan-year projection (showing the items identified in Section B, Item (5)a. through (5)f. of the SFA Instructions) demonstrating the plan year that the plan is projected to become insolvent? If required, is this information included in the single document in Checklist Item #7.a. for the applicable plan year? Enter N/A if the plan entered N/A for Checklist Item #7.a. or if the application does not include a certification of critical and declining status.	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.

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Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
8.	Section B, Item (6)	Does the application include the most recent account statements for each of the plan's cash and investment accounts?  Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	Recent Statements L810	N/A	The information was previously filed	Bank/Asset statements for all cash and investment accounts	N/A
9.	Section B, Item (7)	Does the application include the most recent plan financial statement (audited, or unaudited if audited is not available)?  Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	20221231FS L810	N/A	The information was previously filed	Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
10.	Section B, Item (8)	Does the application include all of the plan's written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability?  Are all such items included as a single document using the required filenaming convention?	Yes No N/A	Yes	WDL L810	N/A	The information was previously filed	Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name
11.a.	Section B, Item (9)a.	Does the application include documentation of a death audit to identify deceased participants that was completed on the census data used for SFA purposes, including identification of the service provider conducting the audit, date performed, the participant counts (provided separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, and current active participants) run through the death audit, and a copy of the results of the audit provided to the plan administrator by the service provider?  If applicable, has personally identifiable information in this report been redacted prior to submission to PBGC?  Is this information included as a single document using the required filenaming convention?	Yes No	Yes	Death Audit L810	N/A	The information was previously filed	Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name
11.b.		If any known deaths occurred before the date of the census data used for SFA purposes, is a statement certifying these deaths were reflected for SFA calculation purposes provided?	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #11.a.	N/A	The information was previously filed	N/A	N/A - include as part of documents in Checklist Item #11.a.
11.c.	Section B, Item (9)b. & Item (9)c.	Does the application include full census data (Social Security Number, name, and participant status) of all participants that were included in the SFA projections? Is this information provided in Excel, or in an Excel-compatible format?  Or, if this data was submitted in advance of the application, in accordance with Section B, Item (9)c. of the Instructions, does the application contain a description of how the results of PBGC's independent death audit are reflected for SFA calculation purposes?	Yes No N/A	Yes		N/A	The information was previously filed	Submit the data file and the date of the census data through PBGC's secure file transfer system, Leapfile. Go to http://pbgc.leapfile.com, click on "Secure Upload" and then enter sfa@pbgc.gov as the recipient email address and upload the file(s) for secure transmission.	Include as the subject "Submission of Terminated Vested Census Data for (Plan Name)," and as the memo "(Plan Name) terminated vested census data dated (date of census data) through Leapfile for independent audit by PBGC."

Application to PBGC for Approval of Special Financial Assistance (SFA)

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Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
12.	Section B, Item (10)	Does the application include information required to enable the plan to receive electronic transfer of funds if the SFA application is approved, including (if applicable) a notarized payment form? See SFA Instructions, Section B, Item (10).	Yes No	Yes	ACH L810	N/A	The information was previously filed	Other	N/A
13.	Section C, Item (1)	Does the application include the plan's projection of expected benefit payments that should have been attached to the Form 5500 Schedule MB in response to line 8b(1) on the Form 5500 Schedule MB for plan years 2018 through the last year the Form 5500 was filed by the filing date of the initial application?  Enter N/A if the plan is not required to respond Yes to line 8b(1) on the Form 5500 Schedule MB. See Template 1.  Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 1 L810	N/A	The information was previously filed	Financial assistance spreadsheet (template)	Template 1 Plan Name
14.	Section C, Item (2)	If the plan was required to enter 10,000 or more participants on line 6f of the most recently filed Form 5500 (by the filing date of the initial application), does the application include a current listing of the 15 largest contributing employers (the employers with the largest contribution amounts) and the amount of contributions paid by each employer during the most recently completed plan year before the filing date of the initial application (without regard to whether a contribution was made on account of a year other than the most recently completed plan year)? If this information is required, it is required for the 15 largest contributing employers even if the employer's contribution is less than 5% of total contributions.  Enter N/A if the plan is not required to provide this information. See Template 2.  Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A		Contributing employers	Template 2 Plan Name
15.	Section C, Item (3)	Does the application include historical plan information for the 2010 plan year through the plan year immediately preceding the date the plan's initial application was filed that separately identifies: total contributions, total contribution base units (including identification of the unit used), average contribution rates, and number of active participants at the beginning of each plan year? For the same period, does the application show all other sources of non-investment income such as withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and other identifiable sources of contributions? See Template 3.  Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 3 L810	N/A	The information was previously filed	Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name

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Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
16.a.	Section C, Items (4)a., (4)e., and (4)f.	Does the application include the information used to determine the amount of SFA for the plan using the <u>basic method</u> described in § 4262.4(a)(1) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, <i>4A-4 SFA Details .4(a)(1)</i> sheet and Section C, Item (4) of the SFA Filing Instructions for more details on these requirements.  Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 4A L810	N/A	Included with resubmission	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4A Plan Name
16.b.i.	Addendum D Section C, Item (4)a. - MPRA plan information A.  Addendum D Section C, Item (4)e. - MPRA plan information A.	If the plan is a MPRA plan, does the application also include the information used to determine the amount of SFA for the plan using the <u>increasing assets method</u> described in § 4262.4(a)(2)(i) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D for more details on these requirements.  Enter N/A if the plan is not a MPRA Plan.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.b.ii.	Addendum D Section C, Item (4)f. - MPRA plan information A.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also explicitly identify the projected SFA exhaustion year based on the <u>increasing assets method</u> ? See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D.  Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the present value method.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.b.iii.	Addendum D Section C, Item (4)a. - MPRA plan information B  Addendum D Section C, Item (4)e. (4)f., and (4)g. - MPRA plan information B.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include the information for such plans as shown in Template 4B, including <i>4B-1 SFA Ben Pmts</i> sheet, <i>4B-2 SFA Details 4(a)(2)(ii)</i> sheet, and <i>4B-3 SFA Exhaustion</i> sheet? See Addendum D and Template 4B.  Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the increasing assets method.	Yes No N/A	N/A		N/A		N/A	Template 4B Plan Name
16.c.	Section C, Items (4)b. and (4)c.	Does the application include identification of the non-SFA interest rate and the SFA interest rate, including details on how each was determined? See Template 4A, <i>4A-1 Interest Rates</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

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-----Filers provide responses here for each Checklist Item:-----

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
16.d.	Section C, Item (4).e.ii.	For each year in the SFA coverage period, does the application include the projected benefit payments (excluding make-up payments, if applicable), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants? See Template 4A, 4A-2 SFA Ben Pmts sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.e.	Section C, Item (4)e.iv. and (4)e.v.	For each year in the SFA coverage period, does the application include a breakdown of the administrative expenses between PBGC premiums and all other administrative expenses? Does the application include the projected total number of participants at the beginning of each plan year in the SFA coverage period? See Template 4A, 4A-3 SFA Pcount and Admin Exp sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
17.a.	Section C, Item (5)	<p>For a plan that is not a MPRA plan, does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.a., #16.d., and #16.e. that shows the amount of SFA that would be determined using the <u>basic method</u> if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as in Checklist Item #16.a.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement.</p> <p>If (a) the plan is a MPRA plan, or if (b) this item is not required for a plan that is not a MPRA plan, enter N/A. If entering N/A due to (b), add information in the Plan Comments to explain why this item is not required.</p> <p>Does the uploaded file use the required filenaming convention?</p>	Yes No N/A	Yes	Template 5A L810	N/A	The information was previously filed	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name
17.b.	Addendum D Section C, Item (5)	<p>For a MPRA plan for which the requested amount of SFA is determined using the <u>increasing assets method</u>, does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.b.i., #16.d., and #16.e. that shows the amount of SFA that would be determined using the <u>increasing assets method</u> if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as used in Checklist Item #16.b.i.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D.</p> <p>If the plan is (a) not a MPRA plan, (b) a MPRA plan using the present value method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required.</p> <p>Does the uploaded file use the required filenaming convention?</p>	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:

Local 810 Affiliated Pension Plan

EIN:

11-6027518

PN:

001

SFA Amount Requested:

\$95,783,266

Do NOT use this Application Checklist for a supplemented application. Instead use Application Checklist - Supplemented.

v20240717p

Unless otherwise specified:  
YYYY = plan year  
Plan Name = abbreviated plan name

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Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
17.c.	Addendum D Section C, Item (5)	For a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> , does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Item #16.b.iii. that shows the amount of SFA that would be determined using the <u>present value method</u> if the assumptions used/methods are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's SFA interest rate which should be the same as used in Checklist Item #16.b.iii. See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D.  If the plan is (a) not a MPRA plan, (b) a MPRA plan using the increasing assets method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required.  Has this document been uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5B Plan Name
18.a.	Section C, Item (6)	For a plan that is not a MPRA plan, does the application include a reconciliation of the change in the total amount of requested SFA due to each change in assumption/method from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.a? Enter N/A if the plan is not required to provide Baseline information in Checklist Item #17.a. Enter N/A if the requested SFA amount in Checklist Item #16.a. is the same as the amount shown in the Baseline details of Checklist Item #17.a. See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement.  If the plan is a MPRA plan, enter N/A. If the plan is otherwise not required to provide this item, enter N/A and provide an explanation in the Plan Comments.  Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 6A L810	N/A	Included with resubmission	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6A Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:

Local 810 Affiliated Pension Plan

EIN:

11-6027518

PN:

001

SFA Amount Requested:

\$95,783,266

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v20240717p

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Plan Name = abbreviated plan name

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Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
18.b.	Addendum D Section C, Item (6)	For a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> , does the application include a reconciliation of the change in the total amount of requested SFA using the <u>increasing assets method</u> due to each change in assumption/method from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.b.i.?  Enter N/A if the plan is not required to provide Baseline information in Checklist Item #17.b. Enter N/A if the requested SFA amount in Checklist Item #16.b.i. is the same as the amount shown in the Baseline details of Checklist Item #17.b. See Addendum D. See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement, and enter N/A if this item is not otherwise required.  If the plan is (a) not a MPRA plan, (b) a MPRA plan using the present value method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required.  Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6A Plan Name
18.c.	Addendum D Section C, Item (6)	For a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> , does the application include a reconciliation of the change in the total amount of requested SFA using the <u>present value method</u> due to each change in assumption/method from Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.b.iii.?  See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D.  If the plan is (a) not a MPRA plan, (b) a MPRA plan using the increasing assets method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required.  Has this document been uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6B Plan Name



Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:

Local 810 Affiliated Pension Plan

EIN:

11-6027518

PN:

001

SFA Amount Requested:

\$95,783,266

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v20240717p

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Plan Name = abbreviated plan name

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Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
19.a.	Section C, Item (7)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application include a table identifying which assumptions/methods used in determining the plan's eligibility for SFA differ from those used in the pre-2021 certification of plan status, and does that table include brief explanations as to why using those assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable (an abbreviated version of information provided in Checklist Item #28.a.)?  Enter N/A if the plan is eligible for SFA under § 4262.3(a)(2) or § 4262.3(a)(4) or if the plan is eligible based on a certification of plan status completed before 1/1/2021. Also enter N/A if the plan is eligible based on a certification of plan status completed after 12/31/2020 but that reflects the same assumptions as those in the pre-2021 certification of plan status. See Template 7, <i>7a Assump Changes for Elig</i> sheet.  Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No N/A	N/A		N/A	Plan is eligible based on a pre-2021 Zone Certification	Financial assistance spreadsheet (template)	Template 7 Plan Name.
19.b.	Section C, Item (7)b.	Does the application include a table identifying which assumptions/methods used to determine the requested SFA differ from those used in the pre-2021 certification of plan status (except the interest rates used to determine SFA)? Does this item include brief explanations as to why using those original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? If a changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A “Adoption of assumptions not previously factored into pre-2021 certification of plan status” of Section III, Acceptable Assumption Changes of PBGC’s SFA assumptions guidance, does the application state so? This should be an abbreviated version of information provided in Checklist Item #28.b. See Template 7, <i>7b Assump Changes for Amount</i> sheet.  Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No	Yes	Template 7 L810	N/A	The information was previously filed	Financial assistance spreadsheet (template)	Template 7 Plan Name
20.a.	Section C, Item (8)	Does the application include details of the projected contributions and withdrawal liability payments used to calculate the requested SFA amount, including total contributions, contribution base units (including identification of base unit used), average contribution rate(s), reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and any other identifiable contribution streams? See Template 8.	Yes No	Yes	Template 8 L810	N/A	The information was previously filed	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 8 Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:

Local 810 Affiliated Pension Plan

EIN:

11-6027518

PN:

001

SFA Amount Requested:

\$95,783,266

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
20.b.	Section C, Item (9)	Does the application separately show the amounts of projected withdrawal liability payments for employers that are currently withdrawn as of the date the initial application is filed, and assumed future withdrawals? Does the application also provide the projected number of active participants at the beginning of each plan year? See Template 8.	Yes No	Yes	N/A - include as part of Checklist Item #20.a.	N/A		N/A	N/A - included in <i>Template 8 Plan Name</i>
21.	Section C, Item (10)	Does the application provide a table identifying and describing all assumptions and methods used in i) the pre-2021 certification of plan status, ii) the “Baseline” projection in Section C Item (5), and iii) the determination of the amount of SFA in Section C Item (4)?  Does the table state if each changed assumption falls under Section III, Acceptable Assumption Changes, or Section IV, Generally Accepted Assumption Changes, in PBGC’s SFA assumptions guidance, or if it should be considered an “Other Change”?  Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 10 L810	N/A	The information was previously filed	Financial assistance spreadsheet (template)	Template 10 Plan Name
22.	Section D	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor and include the printed name and title of the signer?	Yes No	Yes	SFA App L810		Included with resubmission	Financial Assistance Application	SFA App Plan Name
23.a.	Section D, Item (1)	For a plan that is not a MPRA plan, does the application include an optional cover letter?  Enter N/A if the plan is a MPRA plan, or if the plan is not a MPRA plan and did not include an optional cover letter.	Yes N/A	Yes	N/A - included as part of SFA App Plan Name	Page 1		N/A	N/A - included as part of SFA App Plan Name
23.b.		For a plan that is a MPRA plan, does the application include a cover letter? Does the cover letter identify the calculation method (basic method, increasing assets method, or present value method) that provides the greatest amount of SFA? For a MPRA plan with a partition, does the cover letter include a statement that the plan has been partitioned under section 4233 of ERISA?  Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
24.	Section D, Item (2)	Does the application include the name, address, email, and telephone number of the plan sponsor, plan sponsor's authorized representative, and any other authorized representatives?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Page 2		N/A	N/A - included as part of SFA App Plan Name
25.	Section D, Item (3)	Does the application identify the eligibility criteria in § 4262.3 that qualifies the plan as eligible to receive SFA, and include the requested information for each item that is applicable, as described in Section D, Item (3) of the SFA Filing Instructions?	Yes No	Yes	N/A - included as part of SFA App Plan Name		Plan is eligible under 4262.3(a)(1) based on the January 1, 2020 status certification. Page 3	N/A	N/A - included as part of SFA App Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Local 810 Affiliated Pension Plan
EIN:	11-6027518
PN:	001
SFA Amount Requested:	\$95,783,266

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v20240717p

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**Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.**

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
26.a.	Section D, Item (4)	If the plan's application is submitted on or before March 11, 2023, does the application identify the plan's priority group (see § 4262.10(d)(2))?  Enter N/A if the plan's application is submitted after March 11, 2023.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Briefly identify here the priority group, if applicable.	N/A	N/A - included as part of SFA App Plan Name
26.b.		If the plan is submitting an emergency application under § 4262.10(f), is the application identified as an emergency application with the applicable emergency criteria identified?  Enter N/A if the plan is not submitting an emergency application.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Briefly identify the emergency criteria, if applicable.	N/A	N/A - included as part of SFA App Plan Name
27.	Section D, Item (5)	Does the application include a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used in the basic method (and in the increasing assets method for a MPRA plan)?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Page 3		N/A	N/A - included as part of SFA App Plan Name
28.a.	Section D, Item (6)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application identify which assumptions/methods (if any) used in showing the plan's eligibility for SFA differ from those used in the most recent certification of plan status completed before 1/1/2021? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable?  Enter N/A if the plan is not eligible under § 4262.3(a)(1) or § 4262.3(a)(3). Enter N/A if there are no such assumption changes.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
28.b.	Section D, Item (6)b.	Does the application identify which assumptions/methods (if any) used to determine the requested SFA amount differ from those used in the most recent certification of plan status completed before 1/1/2021 (excluding the plan's non-SFA and SFA interest rates, which must be the same as the interest rates required by § 4262.4(e)(1) and (2))? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA Assumptions?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Pages 3-14		N/A	N/A - included as part of SFA App Plan Name

APPLICATION CHECKLIST

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
28.c.	Section D, Item (6)	If the mortality assumption uses a plan-specific mortality table or a plan-specific adjustment to a standard mortality table (regardless of if the mortality assumption is changed or unchanged from that used in the most recent certification of plan status completed before 1/1/2021), is supporting information provided that documents the methodology used and the rationale for selection of the methodology used to develop the plan-specific rates, as well as detailed information showing the determination of plan credibility and plan experience?  Enter N/A is the mortality assumption does not use a plan-specific mortality table or a plan-specific adjustment to a standard mortality table for eligibility or for determining the SFA amount.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
29.a.	Section D, Item (7)	Does the application include, for an eligible plan that implemented a suspension of benefits under section 305(e)(9) or section 4245(a) of ERISA, a narrative description of how the plan will reinstate the benefits that were previously suspended and a proposed schedule of payments (equal to the amount of benefits previously suspended) to participants and beneficiaries?  Enter N/A for a plan that has not implemented a suspension of benefits.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
29.b.	Section D, Item (7)	If Yes was entered for Checklist Item #29.a., does the proposed schedule show the yearly aggregate amount and timing of such payments, and is it prepared assuming the effective date for reinstatement is the day after the SFA measurement date?  Enter N/A for a plan that entered N/A for Checklist Item #29.a.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
29.c.	Section D, Item (7)	If the plan restored benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date, does the proposed schedule reflect the amount and timing of payments of restored benefits and the effect of the restoration on the benefits remaining to be reinstated?  Enter N/A for a plan that did not restore benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date. Also enter N/A for a plan that entered N/A for Checklist Items #29.a. and #29.b.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
30.a.	Section E, Item (1)	Does the application include a fully completed Application Checklist, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), and SFA amount requested)?	Yes No	Yes	App Checklist L810	N/A	Included with resubmission	Special Financial Assistance Checklist	App Checklist Plan Name
30.b.	Section E, Item (1) - Addendum A	If the plan is required to provide information required by Addendum A of the SFA Filing Instructions (for "certain events"), are the additional Checklist Items #40.a. through #49.b. completed?  Enter N/A if the plan is not required to submit the additional information described in Addendum A.	Yes No N/A	N/A	N/A	N/A		Special Financial Assistance Checklist	N/A

Application to PBGC for Approval of Special Financial Assistance (SFA)

v20240717p

APPLICATION CHECKLIST

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EIN:	11-6027518
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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
31.	Section E, Item (2)	If the plan claims SFA eligibility under § 4262.3(a)(1) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include: (i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)? (ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used? (iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification?  Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion?  If the plan does not claim SFA eligibility under § 4262.3(a)(1) or claims SFA eligibility under § 4262.3(a)(1) using a zone certification completed before January 1, 2021, enter N/A.  Is the information for this Checklist Item #31 contained in a single document and uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	Plan is eligible based on a pre-2021 Zone Certification	Financial Assistance Application	SFA Elig Cert CD Plan Name
32.a.	Section E, Item (3)	If the plan claims SFA eligibility under § 4262.3(a)(3) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include: (i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)? (ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used? (iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification?  Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion?  If the plan does not claim SFA eligibility under § 4262.3(a)(3) or claims SFA eligibility under § 4262.3(a)(3) using a zone certification completed before January 1, 2021, enter N/A.  Is the information for Checklist Items #32.a. and #32.b. contained in a single document and uploaded using the required filenaming convention?		N/A		N/A		Financial Assistance Application	SFA Elig Cert C Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:

Local 810 Affiliated Pension Plan

EIN:

11-6027518

PN:

001

SFA Amount Requested:

\$95,783,266

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v20240717p

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
32.b.	Section E, Item (3)	If the plan claims SFA eligibility under § 4262.3(a)(3) of PBGC's SFA regulation, does the application include a certification from the plan's enrolled actuary that the plan qualifies for SFA based on the applicable certification of plan status for SFA eligibility purposes for the specified year, and by meeting the other requirements of § 4262.3(c) of PBGC's SFA regulation. Does the provided certification include: (i) identification of the specified year for each component of eligibility (certification of plan status for SFA eligibility purposes, modified funding percentage, and participant ratio) (ii) derivation of the modified funded percentage (iii) derivation of the participant ratio  Does the certification identify what test(s) under section 305(b)(2) of ERISA is met for the specified year listed above?  Does the certification identify all assumptions and methods (including supporting rationale, and where applicable, reliance on the plan sponsor) used to develop the withdrawal liability receivable that is utilized in the calculation of the modified funded percentage?  Enter N/A if the plan does not claim SFA eligibility under §4262.3(a)(3).	Yes No N/A	N/A	N/A - included with SFA Elig Cert C Plan Name	N/A		Financial Assistance Application	N/A - included in SFA Elig Cert C Plan Name
33.	Section E, Item (4)	If the plan's application is submitted on or prior to March 11, 2023, does the application include a certification from the plan's enrolled actuary that the plan is eligible for priority status, with specific identification of the applicable priority group?  This item is not required (enter N/A) if the plan is insolvent, has implemented a MPRA suspension as of 3/11/2021, is in critical and declining status and had 350,000+ participants, or is listed on PBGC's website at <a href="http://www.pbgc.gov">www.pbgc.gov</a> as being in priority group 6. See § 4262.10(d).  Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion?  Is the filename uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Financial Assistance Application	PG Cert Plan Name

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APPLICATION CHECKLIST

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
34.a.	Section E, Item (5)	Does the application include the certification by the plan's enrolled actuary that the requested amount of SFA is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation? Does this certification include: (i) plan actuary's certification that identifies the requested amount of SFA and certifies that this is the amount to which the plan is entitled? (ii) clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? (iii) the count of participants (provided separately, after reflection of the death audit results in Section B(9), for current retirees and beneficiaries, current terminated vested participants not yet in pay status, and current active participants) as of the participant census date?  Is the information in Checklist #34.a. combined with #34.b. (if applicable) as a single document, and uploaded using the required filenaming convention?	Yes No	Yes	SFA Amount Cert L810	N/A	Included with resubmission	Financial Assistance Application	SFA Amount Cert Plan Name
34.b.		If the plan is a MPRA plan, does the certification by the plan's enrolled actuary identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)?  If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such?  If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount?  Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included with SFA Amount Cert Plan Name	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name



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Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
35.	Section E, Item (6)	Does the application include the plan sponsor's identification of the amount of fair market value of assets at the SFA measurement date and certification that this amount is accurate? Does the application also include: (i) information that substantiates the asset value and how it was developed (e.g., trust or account statements, specific details of any adjustments)? (ii) a reconciliation of the fair market value of assets from the date of the most recent audited plan financial statements to the SFA measurement date (showing beginning and ending fair market value of assets for this period as well as the following items for the period: contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income)? (iii) if the SFA measurement date is the end of a plan year for which the audited plan financial statements have been issued, does the application include a reconciliation schedule showing adjustments, if any, made to the audited fair market value of assets used to determine the SFA amount?  With the exception of account statements and financial statements already provided as Checklist Items #8 and #9, is all information contained in a single document that is uploaded using the required filenaming convention?	Yes No	Yes	FMV Cert L810	N/A	The information was previously filed	Financial Assistance Application	FMV Cert Plan Name
36.	Section E, Item (7)	Does the application include a copy of the executed plan amendment required by § 4262.6(e)(1) of PBGC's SFA regulation which (i) is signed by authorized trustee(s) of the plan and (ii) includes the plan compliance language in Section E, Item (7) of the SFA Filing Instructions?	Yes No	Yes	Compliance Amend L810	N/A	The information was previously filed	Pension plan documents, all versions available, and all amendments signed and dated	Compliance Amend Plan Name
37.	Section E, Item (8)	In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, does the application include: (i) a copy of the proposed plan amendment(s) required by § 4262.6(e)(2) to reinstate suspended benefits and pay make-up payments? (ii) a certification by the plan sponsor that the proposed plan amendment(s) will be timely adopted? Is the certification signed by either all members of the plan's board of trustees or by one or more trustees duly authorized to sign the certification on behalf of the entire board (including, if applicable, documentation that substantiates the authorization of the signing trustees)?  Enter N/A if the plan has not suspended benefits.  Is all information included in a single document that is uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	Reinstatement Amend Plan Name

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
38.	Section E, Item (9)	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a copy of the executed plan amendment required by § 4262.9(c)(2)?  Enter N/A if the plan was not partitioned.  Is the document uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	Partition Amend Plan Name
39.	Section E, Item (10)	Does the application include one or more copies of the penalties of perjury statement (see Section E, Item (10) of the SFA Filing Instructions) that (a) are signed by an authorized trustee who is a current member of the board of trustees, and (b) includes the trustee's printed name and title.  Is all such information included in a single document and uploaded using the required filenaming convention?	Yes No	Yes	Penalty L810	N/A	Included with resubmission	Financial Assistance Application	Penalty Plan Name
Additional Information for Certain Events under § 4262.4(f) - Applicable to Any Events in § 4262.4(f)(2) through (f)(4) and Any Mergers in § 4262.4(f)(1)(ii)									
NOTE: If the plan is not required to provided information described in Addendum A of the SFA Filing Instructions, the Plan Response should be left blank for the remaining Checklist Items.									
40.a.	Addendum A for Certain Events Section C, Item (4)	Does the application include an additional version of Checklist Item #16.a. (also including Checklist Items #16.c., #16.d., and #16.e.), that shows the determination of the SFA amount <u>using the basic method</u> described in § 4262.4(a)(1) as if any events had not occurred? See Template 4A.	Yes No			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4A Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4A Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
40.b.i.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.i. that shows the determination of the SFA amount using the <u>increasing assets method</u> as if any events had not occurred? See Template 4A, sheet <i>4A-5 SFA Details .5(a)(2)(i)</i> .  Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A		N/A - included as part of file in Checklist Item #40.a.	N/A		N/A	N/A - included as part of file in Checklist Item #40.a.

Application to PBGC for Approval of Special Financial Assistance (SFA)

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
40.b.ii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.ii. that explicitly identifies the projected SFA exhaustion year based on the <u>increasing assets method</u> ? See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D.  Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A			N/A		N/A	N/A - included as part of file in Checklist Item #40.a.
40.b.iii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include an additional version of Checklist Item #16.b.iii. that shows the determination of the SFA amount using the <u>present value method</u> as if any events had not occurred? See Template 4B, sheet <i>4B-1 SFA Ben Pmts</i> , sheet <i>4B-2 SFA Details .4(a)(2)(ii)</i> , and sheet <i>4B-3 SFA Exhaustion</i> .  Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the increasing assets method.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4B Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4B Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
41.	Addendum A for Certain Events Section C, Item (4)	For any merger, does the application show the SFA determination for this plan <u>and for each plan merged into this plan</u> (each of these determined as if they were still separate plans)? See Template 4A for a non-MPRA plan using the basic method, and for a MPRA plan using the increasing assets method. See Template 4B for a MPRA Plan using the present value method.  Enter N/A if the plan has not experienced a merger.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For an additional submission due to a merger, <i>Template 4A (or Template 4B) Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
42.a.	Addendum A for Certain Events Section D	Does the application include a narrative description of any event and any merger, including relevant supporting documents which may include plan amendments, collective bargaining agreements, actuarial certifications related to a transfer or merger, or other relevant materials?	Yes No		N/A - included as part of SFA App Plan Name		For each Checklist Item #42.a. through #45.b., identify the relevant page number(s) within the single document.	Financial Assistance Application	<i>SFA App Plan Name</i>
42.b.	Addendum A for Certain Events Section D	For a transfer or merger event, does the application include identifying information for all plans involved including plan name, EIN and plan number, and the date of the transfer or merger?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

v20240717p

APPLICATION CHECKLIST

Plan name:	Local 810 Affiliated Pension Plan
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PN:	001
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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
43.a.	Addendum A for Certain Events Section D	Does the narrative description in the application identify the amount of SFA reflecting any event, the amount of SFA determined as if the event had not occurred, and confirmation that the requested SFA is no greater than the amount that would have been determined if the event had not occurred, unless the event is a contribution rate reduction and such event lessens the risk of loss to plan participants and beneficiaries?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
43.b.	Addendum A for Certain Events Section D	For a merger, is the determination of SFA as if the event had not occurred equal to the sum of the amount that would be determined for this plan and each plan merged into this plan (each as if they were still separate plans)?  Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.a.	Addendum A for Certain Events Section D	Does the application include an additional version of Checklist Item #25 that shows the determination of SFA eligibility as if any events had not occurred?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.b.	Addendum A for Certain Events Section D	For any merger, does this item include demonstrations of SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)?  Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
45.a.	Addendum A for Certain Events Section D	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a detailed demonstration that shows that the event lessens the risk of loss to plan participants and beneficiaries?  Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
45.b.	Addendum A for Certain Events Section D	Does the demonstration in Checklist Item #45.a. also identify all assumptions used, supporting rationale for the assumptions and other relevant information?  Enter N/A if the plan entered N/A for Checklist Item #45.a.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

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46.a.	Addendum A for Certain Events Section E, Items (2) and (3)	Does the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA eligibility but with eligibility determined as if any events had not occurred? This should be in the format of Checklist Item #31 if the SFA eligibility is based on the plan status of critical and declining using a zone certification completed on or after January 1, 2021. This should be in the format of Checklist Items #32.a. and #32.b. if the SFA eligibility is based on the plan status of critical using a zone certification completed on or after January 1, 2021.  If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A.  Is all relevant information contained in a single document and uploaded using the required filenaming convention?	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name CE
46.b.	Addendum A for Certain Events Section E, Items (2) and (3)	For any merger, does the application include additional certifications of the SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)?  If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A.  Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name Merged CE  "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
47.a.	Addendum A for Certain Events Section E, Item (5)	Does the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA amount (in the format of Checklist Item #34.a.), but with the SFA amount determined as if any events had not occurred?	Yes No			N/A		Financial Assistance Application	SFA Amount Cert Plan Name CE

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Plan Name = abbreviated plan name

-----Filers provide responses here for each Checklist Item:-----

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
47.b.	Addendum A for Certain Events Section E, Item (5)	If the plan is a MPRA plan, does the certification in Checklist Item #46.a. identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)?  If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such?  If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount?  Enter N/A if the plan is not a MPRA plan.	Yes No N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name CE
47.c.	Addendum A for Certain Events Section E, Item (5)	Does the certification in Checklist Items #47.a. and #47.b. (if applicable) clearly identify all assumptions and methods used, sources of participant data and census data, and other relevant information?	Yes No		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name CE
48.a.	Addendum A for Certain Events Section E, Item (5)	For any merger, does the application include additional certifications of the SFA amount determined for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans) ?  Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A			N/A		Financial Assistance Application	SFA Amount Cert Plan Name Merged CE  "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
48.b.	Addendum A for Certain Events Section E, Item (5)	For any merger, do the certifications clearly identify all assumptions and methods used, sources of participant data and census data, and other relevant information?  Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A - included in SFA Amount Cert Plan Name CE
49.a.	Addendum A for Certain Events Section E	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a certification from the plan's enrolled actuary (or, if appropriate, from the plan sponsor) with respect to the demonstration to support a finding that the event lessens the risk of loss to plan participants and beneficiaries?  Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A			N/A		Financial Assistance Application	Cont Rate Cert Plan Name CE

Application to PBGC for Approval of Special Financial Assistance (SFA)

v20240717p

APPLICATION CHECKLIST

Plan name:	Local 810 Affiliated Pension Plan
EIN:	11-6027518
PN:	001
SFA Amount Requested:	\$95,783,266

Do NOT use this Application Checklist for a supplemented application. Instead use Application Checklist - Supplemented.

-----Filers provide responses here for each Checklist Item:-----

Unless otherwise specified:  
YYYY = plan year  
Plan Name = abbreviated plan name

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
49.b.	Addendum A for Certain Events Section E	Does the demonstration in Checklist Item #48.a. also identify all assumptions used, supporting rationale for the assumptions and other relevant information?  Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A		N/A - included in Cont Rate Cert Plan Name CE	N/A		N/A - included in Cont Rate Cert Plan Name CE	N/A - included in Cont Rate Cert Plan Name CE

Additional Information for Certain Events under § 4262.4(f) - Applicable Only to Any Mergers in § 4262.4(f)(1)(ii)

Plans that have experienced mergers identified in § 4262.4(f)(1)(ii) must complete Checklist Items #50 through #63. If you are required to complete Checklist Items #50 through #63, your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #50 through #63. All other plans should not provide any responses for Checklist Items #50 through #63.

50.	Addendum A for Certain Events Section B, Item (1)a.	In addition to the information provided with Checklist Item #1, does the application also include similar plan documents and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
51.	Addendum A for Certain Events Section B, Item (1)b.	In addition to the information provided with Checklist Item #2, does the application also include similar trust agreements and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
52.	Addendum A for Certain Events Section B, Item (1)c.	In addition to the information provided with Checklist Item #3, does the application also include the most recent IRS determination for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?  Enter N/A if the plan does not have a determination letter.	Yes No N/A			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
53.	Addendum A for Certain Events Section B, Item (2)	In addition to the information provided with Checklist Item #4, for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii), does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the application filing date?	Yes No			N/A	Identify here how many reports are provided.	Most recent actuarial valuation for the plan	YYYYAVR Plan Name Merged, where "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
54.	Addendum A for Certain Events Section B, Item (3)	In addition to the information provided with Checklist Items #5.a. and #5.b., does the application include similar rehabilitation plan information for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:

Local 810 Affiliated Pension Plan

EIN:

11-6027518

PN:

001

SFA Amount Requested:

\$95,783,266

Do NOT use this Application Checklist for a supplemented application. Instead use Application Checklist - Supplemented.

v20240717p

Unless otherwise specified:  
YYYY = plan year  
Plan Name = abbreviated plan name

-----Filers provide responses here for each Checklist Item:-----

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
55.	Addendum A for Certain Events Section B, Item (4)	In addition to the information provided with Checklist Item #6, does the application include similar Form 5500 information for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name Merged , "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
56.	Addendum A for Certain Events Section B, Item (5)	In addition to the information provided with Checklist Items #7.a., #7.b., and #7.c., does the application include similar certifications of plan status for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A	Identify how many zone certifications are provided.	Zone certification	YYYYZoneYYYYMMDD Plan Name Merged, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared. "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
57.	Addendum A for Certain Events Section B, Item (6)	In addition to the information provided with Checklist Item #8, does the application include the most recent cash and investment account statements for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Bank/Asset statements for all cash and investment accounts	N/A
58.	Addendum A for Certain Events Section B, Item (7)	In addition to the information provided with Checklist Item #9, does the application include the most recent plan financial statement (audited, or unaudited if audited is not available) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
59.	Addendum A for Certain Events Section B, Item (8)	In addition to the information provided with Checklist Item #10, does the application include all of the written policies and procedures governing the plan’s determination, assessment, collection, settlement, and payment of withdrawal liability for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?  Are all such items included in a single document using the required filenaming convention?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name Merged , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
60.	Addendum A for Certain Events Section B, Item (9)	In addition to the information provided with Checklist Item #11, does the application include documentation of a death audit (with the information described in Checklist Item #11) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No					Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name Merged , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.



APPLICATION CHECKLIST

Plan name:

Local 810 Affiliated Pension Plan

EIN:

11-6027518

PN:

001

SFA Amount Requested:

\$95,783,266

Do NOT use this Application Checklist for a supplemented application. Instead use Application Checklist - Supplemented.

-----Filers provide responses here for each Checklist Item:-----

Unless otherwise specified:  
YYYY = plan year  
Plan Name = abbreviated plan name

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
61.	Addendum A for Certain Events Section C, Item (1)	In addition to the information provided with Checklist Item #13, does the application include the same information in the format of Template 1 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?  Enter N/A if each plan that fully merged into this plan is not required to respond Yes to line 8b(1) on the most recently filed Form 5500 Schedule MB.	Yes No N/A					Financial assistance spreadsheet (template)	Template 1 Plan Name Merged , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
62.	Addendum A for Certain Events Section C, Item (2)	In addition to the information provided with Checklist Item #14, does the application include the same information in the format of Template 2 (if required based on the participant threshold) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?  Enter N/A if each plan that merged into this plan has less than 10,000 participants on line 6f of the most recently filed Form 5500.	Yes No N/A					Contributing employers	Template 2 Plan Name Merged , where "Plan Name Merged" is an abbreviated version of the plan name fore the plan merged into this plan.
63.	Addendum A for Certain Events Section C, Item (3)	In addition to the information provided with Checklist Item #15, does the application include similar information in the format of Template 3 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)?	Yes No					Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name Merged , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.

## TEMPLATE 4A

v20221102p

### SFA Determination - under the "basic method" for all plans, and under the "increasing assets method" for MPRA plans

File name: *Template 4A Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

If submitting additional information due to a merger under § 4262.4(f)(1)(ii): *Template 4A Plan Name Merged*, where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

If submitting additional information due to certain events with limitations under § 4262.4(f)(1)(i): *Template 4A Plan Name Add*, where "Plan Name" is an abbreviated version of the plan name.

If submitting a supplemented application under § 4262.4(g)(6): *Template 4A Supp Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

Instructions for Section C, Item (4) of the Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance:

IFR filers submitting a supplemented application should see Addendum C for more information.

MPRA plans using the "increasing assets method" should see Addendum D for more information.

For all plans, provide information used to determine the amount of SFA under the "basic method" described in § 4262.4(a)(1).

For MPRA plans, also provide information used to determine the amount of SFA under the "increasing assets method" described in § 4262.4(a)(2)(i).

The information to be provided is:

**NOTE:** All items below are provided on Sheet '4A-4 SFA Details .4(a)(1)' unless otherwise indicated.

- a. The amount of SFA calculated using the "basic method", determined as a lump sum as of the SFA measurement date.
- b. Non-SFA interest rate required under § 4262.4(e)(1) of PBGC's SFA regulation, including supporting details on how it was determined.  
[Sheet: 4A-1 Interest Rates]
- c. SFA interest rate required under § 4262.4(e)(2) of PBGC's SFA regulation, including supporting details on how it was determined.  
[Sheet: 4A-1 Interest Rates]
- d. Fair market value of assets as of the SFA measurement date. This amount should include any assets at the SFA measurement date attributable to financial assistance received by the plan under section 4261 of ERISA, but should not reflect a payable for amounts owed to PBGC for all amounts of such financial assistance received by the plan.

e. For each plan year in the period beginning on the SFA measurement date and ending on the last day of the last plan year ending in 2051 (the "SFA coverage period"):

- i. Separately identify the projected amount of contributions, projected withdrawal liability payments reflecting a reasonable allowance for amounts considered uncollectible, and other payments expected to be made to the plan (excluding the amount of financial assistance under section 4261 of ERISA and SFA to be received by the plan).
- ii. Identify the benefit payments described in § 4262.4(b)(1) (including any benefits that were restored under 26 CFR 1.432(e)(9)-(1)(e)(3) and excluding the payments in e.iii. below), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants.

*[Sheet: 4A-2 SFA Ben Pmts]*

Identify total benefit payments paid and expected to be paid from projected SFA assets separately from total benefit payments paid and expected to be paid from non-SFA assets after the projected SFA assets are fully exhausted.

- iii. Separately identify the make-up payments described in § 4262.4(b)(1) attributable to the reinstatement of benefits under § 4262.15 that were previously suspended through the SFA measurement date.

*[Also see applicable examples in Section C, Item (4)e.iii. of the SFA instructions.]*

- iv. Separately identify administrative expenses paid and expected to be paid (excluding the amount owed PBGC under section 4261 of ERISA) for premiums to PBGC and for all other administrative expenses.

*[Sheet: 4A-3 SFA Pcount and Admin Exp]*

Identify total administrative expenses paid and expected to be paid from projected SFA assets separately from total administrative expenses paid and expected to be paid from non-SFA assets after the projected SFA assets are fully exhausted.

- v. Provide the projected total participant count at the beginning of each year.

*[Sheet: 4A-3 SFA Pcount and Admin Exp]*

- vi. Provide the projected investment income earned by assets not attributable to SFA based on the non-SFA interest rate in b. above and the projected fair market value of non-SFA assets at the end of each plan year.

- vii. Provide the projected investment income earned by assets attributable to SFA based on the SFA interest rate in c. above (excluding investment returns for the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets) and the projected fair market value of SFA assets at the end of each plan year.

f. The projected SFA exhaustion year. This is the first day of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets. Note this date is only required for the calculation method under which the requested amount of SFA is determined.

Additional instructions for each individual worksheet:

Sheet

**4A-1 SFA Determination - non-SFA Interest Rate and SFA Interest Rate**

See instructions on 4A-1 Interest Rates.

**4A-2 SFA Determination - Benefit Payments for the "basic method" for all plans, and for the "increasing assets method" for MRPA plans**

*This sheet is not required for an IFR filer submitting a supplemented application under § 4262.4(g)(6) if the total projected benefit payments are the same as those used in the application approved under the interim final rule.*

On this sheet, you will provide:

- Basic plan information (plan name, EIN/PN, SFA measurement date), and
- Year-by-year deterministic projection of benefit payments.

For each plan year in the period beginning on the SFA measurement date and ending on the last day of the last plan year ending in 2051 (the "SFA coverage period"), identify benefit payments described in § 4262.4(b)(1) for current retirees and beneficiaries, current terminated vested participants not yet in pay status, currently active participants, and new entrants. Projected benefit payments should be entered based on current participant status as of the SFA census date. On this Sheet 4A-2, show all benefit payments as positive amounts.

If the plan has suspended benefit payments under sections 305(e)(9) or 4245(a) of ERISA, the benefit payments in this Sheet 4A-2 projection should reflect prospective reinstatement of benefits assuming such reinstatements commence as of the SFA measurement date. If the plan restored or partially restored benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date, the benefit payments in this Sheet 4A-2 should reflect fully restored prospective benefits.

Make-up payments to be paid to restore previously suspended benefits should not be included in this Sheet 4A-2, and are separately shown in Sheet 4A-4.

Except for the first row in the projection exhibit, each row must include the full plan year of the indicated information up to the plan year ending in 2051. The first row in the projection period is for the period beginning on the SFA measurement date and ending on the last day of the plan year containing the SFA measurement date, so the first row may contain less than a full plan year of information. For all other periods, provide the full plan year of information up to the plan year ending in 2051.

**4A-3 SFA Determination - Participant Count and Administrative Expenses for the "basic method" for all plans, and for the "increasing assets method" for MPRA plans**

*This sheet is not required for an IFR filer submitting a supplemented application under § 4262.4(g)(6).*

On this sheet, you will provide:

- Basic plan information (plan name, EIN/PN, SFA measurement date), and
- Year-by-year deterministic projection of participant count and administrative expenses.

For each plan year in the period beginning on the SFA measurement date and ending on the last day of the last plan year ending in 2051 (the "SFA coverage period"), identify the projected total participant count at the beginning of each year, as well as administrative expenses, separately for premiums to PBGC and for all other administrative expenses. On this Sheet 4A-3, show all administrative expenses as positive amounts. Total expenses should match the amounts shown on 4A-4 and 4A-5.

Any amounts owed to PBGC for financial assistance under section 4261 of ERISA should not be included in this Sheet 4A-3.

Except for the first row in the projection exhibit, each row must include the full plan year of the indicated information up to the plan year ending in 2051. The first row in the projection period is for the period beginning on the SFA measurement date and ending on the last day of the plan year containing the SFA measurement date, so the first row may contain less than a full plan year of information. For all other periods, provide the full plan year of information up to the plan year ending in 2051.

#### **4A-4 SFA Determination - Details for the "basic method" under § 4262.4(a)(1) for all plans**

On this sheet, you will provide:

- Basic plan information (plan name, EIN/PN, SFA measurement date, non-SFA interest rate, SFA interest rate),
- MPRA plan status and, if applicable, certain MPRA information,
- Fair Market Value of Assets as of the SFA measurement date,
- SFA Amount as of the SFA measurement date calculated under the "basic method",
- Projected SFA exhaustion year (only if the requested amount of SFA is determined under the "basic method"), and
- Year-by-year deterministic projection.

For each plan year in the period beginning on the SFA measurement date and ending on the last day of the last plan year ending in 2051 (the "SFA coverage period"), provide each of the items requested in Columns (1) through (12). Show payments INTO the plan as positive amounts and payments OUT of the plan as negative amounts.

If the plan has suspended benefit payments under sections 305(e)(9) or 4245(a) of ERISA, Column (5) should show the make-up payments to be paid to restore the previously suspended benefits. These amounts should be determined as if such make-up payments are paid beginning as of the SFA measurement date. If the plan sponsor elects to pay these amounts as a lump sum, then the lump sum amount is assumed paid as of the SFA measurement date. If the plan sponsor elects to pay equal installments over 60 months, the first monthly payment is assumed paid on the first regular payment date on or after the SFA measurement date. See the examples in the SFA Instructions. If the make-up payments are paid over 60 months, each row in the projection should reflect the monthly payments for that period. The prospective reinstatement of suspended benefits is included in Column (4); Column (5) is only for make-up payments for past benefits that were suspended.

Except for the first row in the projection exhibit, each row must include the full plan year of the indicated information up to the plan year ending in 2051. The first row in the projection period is for the period beginning on the SFA measurement date and ending on the last day of the plan year containing the SFA measurement date, so the first row may contain less than a full plan year of information. For all other periods, provide the full plan year of information up to the plan year ending in 2051.

#### **4A-5 SFA Determination - Details for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans**

This sheet is to only be used by MPRA plans. For such plans, this sheet should be completed in addition to Sheet 4A-4.

On this sheet, you will provide:

- Basic plan information (plan name, EIN/PN, SFA measurement date, non-SFA interest rate, SFA interest rate),
- MPRA plan status, and if applicable, certain MPRA information,
- Fair Market Value of Assets as of the SFA measurement date,
- SFA Amount as of the SFA measurement date calculated under the "increasing assets method",
- Projected SFA exhaustion year (only if the requested amount of SFA is determined under the "increasing assets method"), and
- Year-by-year deterministic projection.

This sheet is identical to Sheet 4A-4, and the information in Columns (1) through (6) should be the same as that used in the "basic method" calculation in Sheet 4A-4. The SFA Amount as of the SFA Measurement Date will differ from that calculated in Sheet 4A-4, as it will be calculated in accordance with § 4262.4(a)(2)(i) as the lowest whole dollar amount (not less than \$0) for which, as of the last day of each plan year during the SFA coverage period, projected SFA assets and projected non-SFA assets are both greater than or equal to zero, and, as of the last day of the SFA coverage period, the sum of projected SFA assets and projected non-SFA assets is greater than the amount of such sum as of the last day of the immediately preceding plan year.

#### **Version Updates (newest version at top)**

Version	Date updated	
v20221102p	11/02/2022	Added clarifying instructions for 4A-2 and 4A-3
v20220802p	08/02/2022	Cosmetic changes to increase the size of some rows
v20220701p	07/01/2022	

TEMPLATE 4A - Sheet 4A-1

v20221102p

SFA Determination - non-SFA Interest Rate and SFA Interest Rate

Provide the non-SFA interest rate and SFA interest rate used, including supporting details on how they were determined.

PLAN INFORMATION

Abbreviated Plan Name:	L810		
EIN:	11-6027518		
PN:	001		
Initial Application Date:	03/30/2023		
SFA Measurement Date:	12/31/2022	For a plan other than a plan described in § 4262.4(g) (i.e., for a plan that has <u>not</u> filed an initial application under PBGC's interim final rule), the last day of the third calendar month immediately preceding the plan's initial application date. For a plan described in § 4262.4(g) (i.e., for a plan that filed an initial application prior to publication of the final rule), the last day of the calendar quarter immediately preceding the plan's initial application date.	
Last day of first plan year ending after the measurement date:	12/31/2023		

Non-SFA Interest Rate Used:	5.85%	Rate used in projection of non-SFA assets.
SFA Interest Rate Used:	3.77%	Rate used in projection of SFA assets.

Development of non-SFA interest rate and SFA interest rate:

Plan Interest Rate:	7.50%	Interest rate used for the funding standard account projections in the plan's most recently completed certification of plan status before 1/1/2021.
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Corresponding ERISA Section 303(h)(2)(C)(i), (ii), and (iii) rates disregarding modifications made under clause (iv) of such section.

	Month Year	(i)	(ii)	(iii)	
Month in which plan's initial application is filed, and corresponding segment rates (leave (i), (ii), and (iii) blank if the IRS Notice for this month has not yet been issued):	March 2023	2.50%	3.83%	4.06%	24-month average segment rates without regard to interest rate stabilization rules. These rates are issued by IRS each month. For example, the applicable segment rates for August 2021 are 1.13%, 2.70%, and 3.38%. Those rates were issued in <a href="#">IRS Notice 21-50</a> on August 16, 2021 (see page 2 of notice under the heading "24-Month Average Segment Rates Without 25-Year Average Adjustment").  They are also available on IRS' <a href="#">Funding Yield Curve Segment Rate Tables</a> web page (See Funding Table 3 under the heading "24-Month Average Segment Rates Not Adjusted").
1 month preceding month in which plan's initial application is filed, and corresponding segment rates:	February 2023	2.31%	3.72%	4.00%	
2 months preceding month in which plan's initial application is filed, and corresponding segment rates:	January 2023	2.13%	3.62%	3.93%	
3 months preceding month in which plan's initial application is filed, and corresponding segment rates:	December 2022	1.95%	3.50%	3.85%	

Non-SFA Interest Rate Limit (lowest 3rd segment rate plus 200 basis points) :	5.85%	This amount is calculated based on the other information entered above.
-------------------------------------------------------------------------------	-------	-------------------------------------------------------------------------

Non-SFA Interest Rate Calculation (lesser of Plan Interest Rate and Non-SFA Interest Rate Limit):	5.85%	This amount is calculated based on the other information entered above.
Non-SFA Interest Rate Match Check:	Match	If the non-SFA Interest Rate Calculation is not equal to the non-SFA Interest Rate Used, provide explanation below.

SFA Interest Rate Limit (lowest average of the 3 segment rates plus 67 basis points) :	3.77%	This amount is calculated based on the other information entered.
----------------------------------------------------------------------------------------	-------	-------------------------------------------------------------------

SFA Interest Rate Calculation (lesser of Plan Interest Rate and SFA Interest Rate Limit) :	3.77%	This amount is calculated based on the other information entered above.
SFA Interest Rate Match Check:	Match	If the SFA Interest Rate Calculation is not equal to the SFA Interest Rate Used, provide explanation below.



**TEMPLATE 4A - Sheet 4A-2**

v20221102p

**SFA Determination - Benefit Payments for the "basic method" for all plans, and for the "increasing assets method" for MRPA plans**

See Template 4A Instructions for Additional Instructions for Sheet 4A-2.

**PLAN INFORMATION**

Abbreviated Plan Name:	L810
EIN:	11-6027518
PN:	001
SFA Measurement Date:	12/31/2022

On this Sheet, show all benefit payment amounts as positive amounts.

**PROJECTED BENEFIT PAYMENTS for:**

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
12/31/2022	12/31/2023	\$9,425,295	\$683,603	\$574,894	\$0	\$10,683,792
01/01/2024	12/31/2024	\$9,147,016	\$717,013	\$698,374	\$0	\$10,562,403
01/01/2025	12/31/2025	\$8,863,972	\$820,778	\$831,489	\$0	\$10,516,239
01/01/2026	12/31/2026	\$8,573,636	\$1,025,964	\$977,668	\$286	\$10,577,554
01/01/2027	12/31/2027	\$8,276,575	\$1,136,322	\$1,096,248	\$767	\$10,509,912
01/01/2028	12/31/2028	\$7,973,315	\$1,332,149	\$1,227,594	\$1,360	\$10,534,418
01/01/2029	12/31/2029	\$7,664,399	\$1,502,376	\$1,319,524	\$2,122	\$10,488,421
01/01/2030	12/31/2030	\$7,350,407	\$1,624,198	\$1,428,954	\$3,056	\$10,406,615
01/01/2031	12/31/2031	\$7,031,945	\$1,732,417	\$1,530,513	\$4,168	\$10,299,043
01/01/2032	12/31/2032	\$6,709,705	\$1,964,812	\$1,637,367	\$5,316	\$10,317,200
01/01/2033	12/31/2033	\$6,384,474	\$2,058,631	\$1,778,517	\$6,534	\$10,228,156
01/01/2034	12/31/2034	\$6,057,142	\$2,087,413	\$1,897,036	\$11,004	\$10,052,595
01/01/2035	12/31/2035	\$5,728,687	\$2,160,224	\$2,010,041	\$18,143	\$9,917,095
01/01/2036	12/31/2036	\$5,400,161	\$2,227,988	\$2,067,839	\$28,805	\$9,724,793
01/01/2037	12/31/2037	\$5,072,673	\$2,248,809	\$2,121,433	\$43,512	\$9,486,427
01/01/2038	12/31/2038	\$4,747,441	\$2,283,005	\$2,207,250	\$60,382	\$9,298,078
01/01/2039	12/31/2039	\$4,425,816	\$2,316,141	\$2,237,396	\$90,418	\$9,069,771
01/01/2040	12/31/2040	\$4,109,208	\$2,286,473	\$2,304,518	\$129,225	\$8,829,424
01/01/2041	12/31/2041	\$3,799,008	\$2,279,215	\$2,321,538	\$168,873	\$8,568,634
01/01/2042	12/31/2042	\$3,496,502	\$2,275,151	\$2,356,795	\$210,693	\$8,339,141
01/01/2043	12/31/2043	\$3,202,899	\$2,248,057	\$2,367,688	\$254,323	\$8,072,967
01/01/2044	12/31/2044	\$2,919,343	\$2,210,521	\$2,356,235	\$308,461	\$7,794,560
01/01/2045	12/31/2045	\$2,646,896	\$2,154,886	\$2,394,996	\$368,532	\$7,565,310
01/01/2046	12/31/2046	\$2,386,582	\$2,097,793	\$2,373,861	\$427,730	\$7,285,966
01/01/2047	12/31/2047	\$2,139,379	\$2,021,984	\$2,368,145	\$487,821	\$7,017,329
01/01/2048	12/31/2048	\$1,906,168	\$1,948,065	\$2,361,071	\$549,420	\$6,764,724
01/01/2049	12/31/2049	\$1,687,651	\$1,870,474	\$2,320,847	\$626,439	\$6,505,411
01/01/2050	12/31/2050	\$1,484,342	\$1,794,674	\$2,284,482	\$711,801	\$6,275,299
01/01/2051	12/31/2051	\$1,296,522	\$1,705,447	\$2,246,710	\$797,409	\$6,046,088

**TEMPLATE 4A - Sheet 4A-3**

v20221102p

**SFA Determination - Participant Count and Administrative Expenses for the "basic method" for all plans, and for the "increasing assets method" for MPRA plans**

See Template 4A Instructions for Additional Instructions for Sheet 4A-3.

**PLAN INFORMATION**

Abbreviated Plan Name:	L810
EIN:	11-6027518
PN:	001
SFA Measurement Date:	12/31/2022

On this Sheet, show all administrative expense amounts as positive amounts

**PROJECTED ADMINISTRATIVE EXPENSES for:**

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Total Participant Count at Beginning of Plan Year	PBGC Premiums	Other	Total
12/31/2022	12/31/2023	1465	\$51,275	\$591,767	\$643,042
01/01/2024	12/31/2024	1450	\$53,650	\$608,683	\$662,333
01/01/2025	12/31/2025	1432	\$54,574	\$627,630	\$682,203
01/01/2026	12/31/2026	1414	\$55,504	\$647,165	\$702,669
01/01/2027	12/31/2027	1398	\$56,522	\$667,227	\$723,749
01/01/2028	12/31/2028	1380	\$57,468	\$687,993	\$745,462
01/01/2029	12/31/2029	1361	\$58,378	\$709,448	\$767,826
01/01/2030	12/31/2030	1341	\$59,245	\$731,615	\$790,861
01/01/2031	12/31/2031	1320	\$68,640	\$754,519	\$823,159
01/01/2032	12/31/2032	1299	\$69,574	\$778,280	\$847,854
01/01/2033	12/31/2033	1275	\$70,338	\$802,952	\$873,290
01/01/2034	12/31/2034	1252	\$71,141	\$828,348	\$899,488
01/01/2035	12/31/2035	1228	\$71,870	\$854,603	\$926,473
01/01/2036	12/31/2036	1204	\$72,580	\$881,687	\$954,267
01/01/2037	12/31/2037	1178	\$73,143	\$909,752	\$982,895
01/01/2038	12/31/2038	1152	\$73,674	\$938,708	\$1,012,382
01/01/2039	12/31/2039	1126	\$74,172	\$968,582	\$1,042,754
01/01/2040	12/31/2040	1100	\$74,633	\$984,898	\$1,059,531
01/01/2041	12/31/2041	1074	\$75,055	\$953,181	\$1,028,236
01/01/2042	12/31/2042	1047	\$75,363	\$925,334	\$1,000,697
01/01/2043	12/31/2043	1020	\$75,622	\$893,134	\$968,756
01/01/2044	12/31/2044	994	\$75,906	\$859,442	\$935,347
01/01/2045	12/31/2045	967	\$76,059	\$831,778	\$907,837
01/01/2046	12/31/2046	940	\$76,153	\$798,162	\$874,316
01/01/2047	12/31/2047	914	\$76,268	\$765,811	\$842,079
01/01/2048	12/31/2048	889	\$76,408	\$735,359	\$811,767
01/01/2049	12/31/2049	863	\$76,398	\$704,251	\$780,649
01/01/2050	12/31/2050	838	\$76,411	\$676,625	\$753,036
01/01/2051	12/31/2051	813	\$76,355	\$649,175	\$725,531

TEMPLATE 4A - Sheet 4A-4

v20221102p

SFA Determination - Details for the "basic method" under § 4262.4(a)(1) for all plans

See Template 4A Instructions for Additional Instructions for Sheet 4A-4.

PLAN INFORMATION

Abbreviated Plan Name:	L810			
EIN:	11-6027518	Meets the definition of a MPRA plan described in § 4262.4(a)(3)?	MPRA increasing assets method described in § 4262.4(a)(2)(i). MPRA present value method described in § 4262.4(a)(2)(ii).	
PN:	001			
MPRA Plan?	No			
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A			
SFA Measurement Date:	12/31/2022			
Fair Market Value of Assets as of the SFA Measurement Date:	\$45,930,472	Per § 4262.4(a)(1), the lowest whole dollar amount (not less than \$0) for which, as of the last day of each plan year during the SFA coverage period, projected SFA assets and projected non-SFA assets are both greater than or equal to zero.		
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$95,783,266			
Projected SFA exhaustion year:	01/01/2033			
Non-SFA Interest Rate:	5.85%	Only required on this sheet if the requested amount of SFA is based on the "basic method". Plan Year Start Date of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets.		
SFA Interest Rate:	3.77%			

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4A-2)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 4A-3)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	12/31/2023	\$939,121			-\$10,683,792		-\$643,042	-\$11,326,834	\$3,381,746	\$87,838,178	\$0	\$2,712,113	\$49,581,706
01/01/2024	12/31/2024	\$954,522			-\$10,562,403		-\$662,333	-\$11,224,736	\$3,084,362	\$79,697,803	\$0	\$2,926,123	\$53,462,350
01/01/2025	12/31/2025	\$970,276			-\$10,516,239		-\$682,203	-\$11,198,442	\$2,778,069	\$71,277,430	\$0	\$3,153,563	\$57,586,190
01/01/2026	12/31/2026	\$986,062			-\$10,577,554		-\$702,669	-\$11,280,223	\$2,459,015	\$62,456,222	\$0	\$3,395,231	\$61,967,483
01/01/2027	12/31/2027	\$1,001,962			-\$10,509,912		-\$723,749	-\$11,233,661	\$2,127,473	\$53,350,033	\$0	\$3,651,963	\$66,621,408
01/01/2028	12/31/2028	\$1,018,336			-\$10,534,418		-\$745,462	-\$11,279,880	\$1,783,294	\$43,853,447	\$0	\$3,924,657	\$71,564,401
01/01/2029	12/31/2029	\$1,034,903			-\$10,488,421		-\$767,826	-\$11,256,247	\$1,425,825	\$34,023,025	\$0	\$4,214,266	\$76,813,569
01/01/2030	12/31/2030	\$1,051,642			-\$10,406,615		-\$790,861	-\$11,197,476	\$1,056,491	\$23,882,041	\$0	\$4,521,791	\$82,387,003
01/01/2031	12/31/2031	\$1,068,568			-\$10,299,043		-\$823,159	-\$11,122,202	\$675,814	\$13,435,653	\$0	\$4,848,291	\$88,303,862
01/01/2032	12/31/2032	\$1,085,710			-\$10,317,200		-\$847,854	-\$11,165,054	\$281,188	\$2,551,787	\$0	\$5,194,886	\$94,584,458
01/01/2033	12/31/2033	\$1,103,411			-\$10,228,156		-\$873,290	-\$2,551,787	\$0	\$0	-\$8,549,659	\$5,295,137	\$92,433,347
01/01/2034	12/31/2034	\$1,121,431			-\$10,052,595		-\$899,488	\$0	\$0	\$0	-\$10,952,083	\$5,094,760	\$87,697,455
01/01/2035	12/31/2035	\$1,140,020			-\$9,917,095		-\$926,473	\$0	\$0	\$0	-\$10,843,568	\$4,821,779	\$82,815,686
01/01/2036	12/31/2036	\$1,159,009			-\$9,724,793		-\$954,267	\$0	\$0	\$0	-\$10,679,060	\$4,542,053	\$77,837,687
01/01/2037	12/31/2037	\$1,178,454			-\$9,486,427		-\$982,895	\$0	\$0	\$0	-\$10,469,322	\$4,258,147	\$72,804,966
01/01/2038	12/31/2038	\$1,198,369			-\$9,298,078		-\$1,012,382	\$0	\$0	\$0	-\$10,310,460	\$3,969,444	\$67,662,319
01/01/2039	12/31/2039	\$1,218,542			-\$9,069,771		-\$1,042,754	\$0	\$0	\$0	-\$10,112,525	\$3,675,561	\$62,443,897
01/01/2040	12/31/2040	\$1,239,122			-\$8,829,424		-\$1,059,531	\$0	\$0	\$0	-\$9,888,955	\$3,378,001	\$57,172,065
01/01/2041	12/31/2041	\$1,260,054			-\$8,568,634		-\$1,028,236	\$0	\$0	\$0	-\$9,596,870	\$3,079,263	\$51,914,511
01/01/2042	12/31/2042	\$1,281,525			-\$8,339,141		-\$1,000,697	\$0	\$0	\$0	-\$9,339,838	\$2,780,282	\$46,636,480
01/01/2043	12/31/2043	\$1,303,426			-\$8,072,967		-\$968,756	\$0	\$0	\$0	-\$9,041,723	\$2,481,395	\$41,379,578
01/01/2044	12/31/2044	\$1,325,771			-\$7,794,560		-\$935,347	\$0	\$0	\$0	-\$8,729,907	\$2,184,183	\$36,159,625
01/01/2045	12/31/2045	\$1,348,709			-\$7,565,310		-\$907,837	\$0	\$0	\$0	-\$8,473,147	\$1,887,433	\$30,922,620
01/01/2046	12/31/2046	\$1,372,133			-\$7,285,966		-\$874,316	\$0	\$0	\$0	-\$8,160,282	\$1,591,447	\$25,725,918
01/01/2047	12/31/2047	\$1,396,050			-\$7,017,329		-\$842,079	\$0	\$0	\$0	-\$7,859,408	\$1,297,458	\$20,560,017
01/01/2048	12/31/2048	\$1,420,399			-\$6,764,724		-\$811,767	\$0	\$0	\$0	-\$7,576,491	\$1,004,723	\$15,408,648
01/01/2049	12/31/2049	\$1,445,274			-\$6,505,411		-\$780,649	\$0	\$0	\$0	-\$7,286,060	\$713,086	\$10,280,948
01/01/2050	12/31/2050	\$1,470,642			-\$6,275,299		-\$753,036	\$0	\$0	\$0	-\$7,028,335	\$421,828	\$5,145,083
01/01/2051	12/31/2051	\$1,496,463			-\$6,046,088		-\$725,531	\$0	\$0	\$0	-\$6,771,619	\$130,073	\$0

SFA Determination - Details for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans

See Template 4A Instructions for Additional Instructions for Sheet 4A-5.

PLAN INFORMATION

Abbreviated Plan Name:		
EIN:		Meets the definition of a MPRA plan described in § 4262.4(a)(3)?
PN:		
MPRA Plan?		
If a MPRA Plan, which method yields the greatest amount of SFA?		
SFA Measurement Date:		MPRA increasing assets method described in § 4262.4(a)(2)(i). MPRA present value method described in § 4262.4(a)(2)(ii).
Fair Market Value of Assets as of the SFA Measurement Date:		
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:		Per § 4262.4(a)(2)(i), the lowest whole dollar amount (not less than \$0) for which, as of the last day of each plan year during the SFA coverage period, projected SFA assets and projected non-SFA assets are both greater than or equal to zero, and, as of the last day of the SFA coverage period, the sum of projected SFA assets and projected non-SFA assets is greater than the amount of such sum as of the last day of the immediately preceding plan year.
Projected SFA exhaustion year:		Only required on this sheet if the requested amount of SFA is based on the "increasing assets method". Plan Year Start Date of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets.
Non-SFA Interest Rate:		
SFA Interest Rate:		

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SFA Measurement Date / Plan Year Start Date	Plan Year End Date					Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 4A-3)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4A-2)								

## TEMPLATE 6A

v20220802p

### Reconciliation - for non-MPRA plans using the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"

File name: *Template 6A Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

#### Instructions for Section C, Item (6) of the Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance:

*This Template 6A is not required if all assumptions and methods used to determine the requested SFA amount are identical to those used in the most recent actuarial certification of plan status completed before 1/1/2021 ("pre-2021 certification of plan status"), except the non-SFA and SFA interest rates, and except any assumptions changed in accordance with Section III, Acceptable Assumption Changes, in PBGC's SFA assumptions guidance (other than the acceptable assumption change for "missing" terminated vested participants described in Section III.E of PBGC's SFA assumptions guidance).*

*This Template 6A is also not required if the requested SFA amount from Template 4A is the same as the SFA amount shown in Template 5A (Baseline).*

If the assumptions/methods used to determine the requested SFA amount differ from those in the "Baseline" projection in Template 5A, then provide a reconciliation of the change in the total amount of SFA due to each change in assumption/method from the Baseline to the requested SFA as shown in Template 4A.

For each assumption/method change from the Baseline through the requested SFA amount, provide a deterministic projection using the same calculation methodology used to determine the requested SFA amount, in the same format as Template 4A (either Sheet 4A-4 or Sheet 4A-5).

#### Additional instructions for each individual worksheet:

Sheet

##### **6A-1 Reconciliation - Summary for the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"**

For Item number 1, show the SFA amount determined in Template 5A using the "Baseline" assumptions and methods. If there is only one change in assumptions/methods between the Baseline (Template 5A) and the requested SFA amount (Template 4A), then show on Item number 2 the requested SFA amount, and briefly identify the change in assumptions from the Baseline.

If there is more than one change in assumptions/methods from the Baseline, show each individual change as a separate Item number. Each Item number should reflect all changes already measured in the prior Item number. For example, the difference between the SFA amount shown for Item number 4 and Item number 5 should be the incremental change due to changing the identified single assumption/method. The Item numbers should show assumption/method changes in the order that they were incrementally measured.

**6A-2 Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method**

For non-MPRA plans, see Template 4A instructions for Sheet 4A-4, except provide the projection used to determine the intermediate Item number 2 SFA amount from Sheet 6A-1 under the "basic method" described in § 4262.4(a)(1). Unlike Sheet 4A-4, it is not necessary to explicitly identify the projected SFA exhaustion year in Sheet 6A-2.

For MPRA plans for which the requested amount of SFA is determined under the "increasing assets method", see Template 4A instructions for Sheet 4A-5, except provide the projection used to determine each intermediate SFA amount from Sheet 6A-1 under the "increasing assets method" described in § 4262.4(a)(2)(i). Unlike Sheet 4A-5, it is not necessary to explicitly identify the projected SFA exhaustion year in Sheet 6A-2.

A Reconciliation Details sheet is not needed for the last Item number shown in the Sheet 6A-1 Reconciliation, since the information should be the same as shown in Template 4A. For example, if there is only one assumption change from the Baseline, then Item number 2 should identify what assumption changed between the Baseline and Item number 2, where Item number 2 is the requested SFA amount. Since details on the determination of the requested SFA amount are shown in Template 4A, a separate Sheet 6A-2 Reconciliation Details is not required here.

**6A-3 Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method**

See instructions for 6A-2 Reconciliation Details, except for the intermediate Item number 3 SFA amount from Sheet 6A-1.

**6A-4 Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method**

See instructions for 6A-2 Reconciliation Details, except for the intermediate Item number 4 SFA amount from Sheet 6A-1.

**6A-5 Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method**

See instructions for 6A-2 Reconciliation Details, except for the intermediate Item number 5 SFA amount from Sheet 6A-1.

**Version Updates (newest version at top)**

Version	Date updated	
v20220802p	08/02/2022	Cosmetic changes to increase the size of some rows
v20220701p	07/01/2022	

**TEMPLATE 6A - Sheet 6A-1**

v20220802p

Reconciliation - Summary for the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"

See Template 6A Instructions for Additional Instructions for Sheet 6A-1.

PLAN INFORMATION

Abbreviated Plan Name:	L810
EIN:	11-6027518
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount
1	Baseline	N/A	\$115,169,504
2	Removal of Terminated Vested Load for Missing Participants	(\$6,239,590)	\$108,929,914
3	Change in Administrative Expense Assumption	(\$3,001,038)	\$105,928,876
4	Change in CBU Assumption	(\$1,831,695)	\$104,097,181
5	Compensation Limit	(\$8,313,915)	\$95,783,266

NOTE: A sheet with Recon Details is not required for the last Item number provided, since that information should be the same as provided in Template 4A.

From Template 5A.

Show details supporting the SFA amount on Sheet 6A-2.

Show details supporting the SFA amount on Sheet 6A-3.

Show details supporting the SFA amount on Sheet 6A-4.

Show details supporting the SFA amount on Sheet 6A-5.

Create additional rows as needed, and create additional detailed sheets by copying Sheet 6A-5 and re-labeling the header and the sheet name to be 6A-6, 6A-7, etc.



**TEMPLATE 6A - Sheet 6A-2**

Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

v20220802p

See Template 4A instructions for Sheet 4A-4 or Sheet 4A-5, except provide the projection used to determine the intermediate SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	L810
EIN:	11-6027518
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$45,930,472
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$108,929,914
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.												
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))	
12/31/2022	12/31/2023		\$922,310		-\$10,703,322		-\$844,131	-\$11,547,453	\$3,873,501	\$101,255,962	\$0	\$2,711,662	\$49,564,444	
01/01/2024	12/31/2024		\$938,514		-\$10,645,277		-\$869,455	-\$11,514,732	\$3,584,941	\$93,326,171	\$0	\$2,924,684	\$53,427,642	
01/01/2025	12/31/2025		\$955,165		-\$10,683,643		-\$895,539	-\$11,579,182	\$3,284,754	\$85,031,743	\$0	\$3,151,127	\$57,533,935	
01/01/2026	12/31/2026		\$971,998		-\$10,817,748		-\$922,405	-\$11,740,153	\$2,968,851	\$76,260,441	\$0	\$3,391,797	\$61,897,730	
01/01/2027	12/31/2027		\$988,345		-\$10,825,579		-\$950,077	-\$11,775,656	\$2,637,535	\$67,122,320	\$0	\$3,647,517	\$66,533,591	
01/01/2028	12/31/2028		\$1,005,004		-\$10,911,062		-\$978,579	-\$11,889,641	\$2,290,789	\$57,523,468	\$0	\$3,919,162	\$71,457,757	
01/01/2029	12/31/2029		\$1,021,556		-\$10,929,410		-\$1,007,937	-\$11,937,347	\$1,928,031	\$47,514,152	\$0	\$4,207,669	\$76,686,983	
01/01/2030	12/31/2030		\$1,038,015		-\$10,923,287		-\$1,038,175	-\$11,961,462	\$1,550,282	\$37,102,973	\$0	\$4,514,020	\$82,239,018	
01/01/2031	12/31/2031		\$1,054,275		-\$10,877,294		-\$1,078,107	-\$11,955,401	\$1,158,030	\$26,305,601	\$0	\$4,839,250	\$88,132,544	
01/01/2032	12/31/2032		\$1,070,216		-\$10,941,091		-\$1,110,450	-\$12,051,541	\$749,107	\$15,003,167	\$0	\$5,184,449	\$94,387,209	
01/01/2033	12/31/2033		\$1,086,467		-\$10,871,794		-\$1,143,764	-\$12,015,558	\$323,845	\$3,311,454	\$0	\$5,550,783	\$101,024,458	
01/01/2034	12/31/2034		\$1,102,966		-\$10,720,422		-\$1,178,077	-\$3,311,454	\$0	\$0	-\$8,587,044	\$5,671,547	\$99,211,927	
01/01/2035	12/31/2035		\$1,119,812		-\$10,627,400		-\$1,213,419	\$0	\$0	\$0	-\$11,840,819	\$5,464,632	\$93,955,552	
01/01/2036	12/31/2036		\$1,136,994		-\$10,475,782		-\$1,249,822	\$0	\$0	\$0	-\$11,725,604	\$5,161,423	\$88,528,366	
01/01/2037	12/31/2037		\$1,154,368		-\$10,268,287		-\$1,232,194	\$0	\$0	\$0	-\$11,500,481	\$4,851,446	\$83,033,699	
01/01/2038	12/31/2038		\$1,172,093		-\$10,111,980		-\$1,213,438	\$0	\$0	\$0	-\$11,325,418	\$4,535,939	\$77,416,313	
01/01/2039	12/31/2039		\$1,190,036		-\$9,909,063		-\$1,189,088	\$0	\$0	\$0	-\$11,098,151	\$4,214,886	\$71,723,086	
01/01/2040	12/31/2040		\$1,208,255		-\$9,698,100		-\$1,163,772	\$0	\$0	\$0	-\$10,861,872	\$3,889,685	\$65,959,153	
01/01/2041	12/31/2041		\$1,226,707		-\$9,451,068		-\$1,134,128	\$0	\$0	\$0	-\$10,585,196	\$3,561,612	\$60,162,276	
01/01/2042	12/31/2042		\$1,245,555		-\$9,231,386		-\$1,107,766	\$0	\$0	\$0	-\$10,339,152	\$3,230,668	\$54,299,347	
01/01/2043	12/31/2043		\$1,264,728		-\$8,970,664		-\$1,076,480	\$0	\$0	\$0	-\$10,047,144	\$2,897,301	\$48,414,233	
01/01/2044	12/31/2044		\$1,284,298		-\$8,695,759		-\$1,043,491	\$0	\$0	\$0	-\$9,739,250	\$2,563,142	\$42,522,423	
01/01/2045	12/31/2045		\$1,304,251		-\$8,495,235		-\$1,019,428	\$0	\$0	\$0	-\$9,514,663	\$2,226,006	\$36,538,016	
01/01/2046	12/31/2046		\$1,324,551		-\$8,219,312		-\$986,317	\$0	\$0	\$0	-\$9,205,629	\$1,886,093	\$30,543,031	
01/01/2047	12/31/2047		\$1,345,192		-\$7,960,138		-\$955,217	\$0	\$0	\$0	-\$8,915,355	\$1,544,987	\$24,517,856	
01/01/2048	12/31/2048		\$1,366,185		-\$7,709,307		-\$925,117	\$0	\$0	\$0	-\$8,634,424	\$1,201,832	\$18,451,449	
01/01/2049	12/31/2049		\$1,387,624		-\$7,442,184		-\$893,062	\$0	\$0	\$0	-\$8,335,246	\$856,846	\$12,360,673	
01/01/2050	12/31/2050		\$1,409,460		-\$7,205,997		-\$864,720	\$0	\$0	\$0	-\$8,070,717	\$509,365	\$6,208,782	
01/01/2051	12/31/2051		\$1,431,676		-\$6,963,394		-\$835,607	\$0	\$0	\$0	-\$7,799,001	\$158,543	\$0	

TEMPLATE 6A - Sheet 6A-3

Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

See Template 4A instructions for Sheet 4A-4 or Sheet 4A-5, except provide the projection used to determine the intermediate SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	L810
EIN:	11-6027518
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$45,930,472
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$105,928,876
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
						Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments								
12/31/2022	12/31/2023	\$922,310			-\$10,703,322		-\$643,042	-\$11,346,364	\$3,763,837	\$98,346,349	\$0	\$2,711,662	\$49,564,444
01/01/2024	12/31/2024	\$938,514			-\$10,645,277		-\$662,333	-\$11,307,610	\$3,478,827	\$90,517,566	\$0	\$2,924,684	\$53,427,642
01/01/2025	12/31/2025	\$955,165			-\$10,683,643		-\$682,203	-\$11,365,846	\$3,182,555	\$82,334,275	\$0	\$3,151,127	\$57,533,935
01/01/2026	12/31/2026	\$971,998			-\$10,817,748		-\$702,669	-\$11,520,417	\$2,870,953	\$73,684,811	\$0	\$3,391,797	\$61,897,730
01/01/2027	12/31/2027	\$988,345			-\$10,825,579		-\$723,749	-\$11,549,328	\$2,544,344	\$64,679,827	\$0	\$3,647,517	\$66,533,591
01/01/2028	12/31/2028	\$1,005,004			-\$10,911,062		-\$745,462	-\$11,656,524	\$2,202,736	\$55,226,039	\$0	\$3,919,162	\$71,457,757
01/01/2029	12/31/2029	\$1,021,556			-\$10,929,410		-\$767,826	-\$11,697,236	\$1,845,567	\$45,374,369	\$0	\$4,207,669	\$76,686,983
01/01/2030	12/31/2030	\$1,038,015			-\$10,923,287		-\$790,861	-\$11,714,148	\$1,473,886	\$35,134,108	\$0	\$4,514,020	\$82,239,018
01/01/2031	12/31/2031	\$1,054,275			-\$10,877,294		-\$823,374	-\$11,700,668	\$1,088,205	\$24,521,645	\$0	\$4,839,250	\$88,132,544
01/01/2032	12/31/2032	\$1,070,216			-\$10,941,091		-\$848,075	-\$11,789,166	\$686,386	\$13,418,865	\$0	\$5,184,449	\$94,387,209
01/01/2033	12/31/2033	\$1,086,467			-\$10,871,794		-\$873,517	-\$11,745,311	\$268,786	\$1,942,340	\$0	\$5,550,783	\$101,024,458
01/01/2034	12/31/2034	\$1,102,966			-\$10,720,422		-\$899,723	-\$1,942,340	\$0	\$0	-\$9,677,804	\$5,636,492	\$98,086,112
01/01/2035	12/31/2035	\$1,119,812			-\$10,627,400		-\$926,714	\$0	\$0	\$0	-\$11,554,114	\$5,406,459	\$93,058,269
01/01/2036	12/31/2036	\$1,136,994			-\$10,475,782		-\$954,516	\$0	\$0	\$0	-\$11,430,298	\$5,116,850	\$87,881,815
01/01/2037	12/31/2037	\$1,154,368			-\$10,268,287		-\$983,151	\$0	\$0	\$0	-\$11,251,438	\$4,820,301	\$82,605,046
01/01/2038	12/31/2038	\$1,172,093			-\$10,111,980		-\$1,012,646	\$0	\$0	\$0	-\$11,124,626	\$4,516,247	\$77,168,760
01/01/2039	12/31/2039	\$1,190,036			-\$9,909,063		-\$1,043,025	\$0	\$0	\$0	-\$10,952,088	\$4,204,321	\$71,611,029
01/01/2040	12/31/2040	\$1,208,255			-\$9,698,100		-\$1,074,316	\$0	\$0	\$0	-\$10,772,416	\$3,885,528	\$65,932,396
01/01/2041	12/31/2041	\$1,226,707			-\$9,451,068		-\$1,106,545	\$0	\$0	\$0	-\$10,557,613	\$3,560,786	\$60,162,276
01/01/2042	12/31/2042	\$1,245,555			-\$9,231,386		-\$1,107,766	\$0	\$0	\$0	-\$10,339,152	\$3,230,668	\$54,299,347
01/01/2043	12/31/2043	\$1,264,728			-\$8,970,664		-\$1,076,480	\$0	\$0	\$0	-\$10,047,144	\$2,897,301	\$48,414,233
01/01/2044	12/31/2044	\$1,284,298			-\$8,695,759		-\$1,043,491	\$0	\$0	\$0	-\$9,739,250	\$2,563,142	\$42,522,423
01/01/2045	12/31/2045	\$1,304,251			-\$8,495,235		-\$1,019,428	\$0	\$0	\$0	-\$9,514,663	\$2,226,006	\$36,538,016
01/01/2046	12/31/2046	\$1,324,551			-\$8,219,312		-\$986,317	\$0	\$0	\$0	-\$9,205,629	\$1,886,093	\$30,543,031
01/01/2047	12/31/2047	\$1,345,192			-\$7,960,138		-\$955,217	\$0	\$0	\$0	-\$8,915,355	\$1,544,987	\$24,517,856
01/01/2048	12/31/2048	\$1,366,185			-\$7,709,307		-\$925,117	\$0	\$0	\$0	-\$8,634,424	\$1,201,832	\$18,451,449
01/01/2049	12/31/2049	\$1,387,624			-\$7,442,184		-\$893,062	\$0	\$0	\$0	-\$8,335,246	\$856,846	\$12,360,673
01/01/2050	12/31/2050	\$1,409,460			-\$7,205,997		-\$864,720	\$0	\$0	\$0	-\$8,070,717	\$509,365	\$6,208,782
01/01/2051	12/31/2051	\$1,431,676			-\$6,963,394		-\$835,607	\$0	\$0	\$0	-\$7,799,001	\$158,543	\$0

**TEMPLATE 6A - Sheet 6A-4**

Item Description (from 6A-1):	Change in CBU Assumption
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v20220802p

**Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method**

See Template 4A instructions for Sheet 4A-4 or Sheet 4A-5, except provide the projection used to determine the intermediate SFA amount.

**PLAN INFORMATION**

Abbreviated Plan Name:	L810
EIN:	11-6027518
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$45,930,472
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$104,097,181
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.													
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
						Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments								
12/31/2022	12/31/2023	\$939,121			-\$10,785,806		-\$643,042	-\$11,428,848	\$3,693,098	\$96,361,431	\$0	\$2,712,113	\$49,581,706
01/01/2024	12/31/2024	\$954,522			-\$10,691,343		-\$662,333	-\$11,353,676	\$3,403,055	\$88,410,810	\$0	\$2,926,123	\$53,462,350
01/01/2025	12/31/2025	\$970,276			-\$10,681,021		-\$682,203	-\$11,363,224	\$3,103,184	\$80,150,770	\$0	\$3,153,563	\$57,586,190
01/01/2026	12/31/2026	\$986,062			-\$10,775,545		-\$702,669	-\$11,478,214	\$2,789,497	\$71,462,053	\$0	\$3,395,231	\$61,967,483
01/01/2027	12/31/2027	\$1,001,962			-\$10,741,983		-\$723,749	-\$11,465,732	\$2,462,253	\$62,458,574	\$0	\$3,651,963	\$66,621,408
01/01/2028	12/31/2028	\$1,018,336			-\$10,801,126		-\$745,462	-\$11,546,588	\$2,121,239	\$53,033,225	\$0	\$3,924,657	\$71,564,401
01/01/2029	12/31/2029	\$1,034,903			-\$10,783,705		-\$767,826	-\$11,551,531	\$1,765,873	\$43,247,567	\$0	\$4,214,266	\$76,813,569
01/01/2030	12/31/2030	\$1,051,642			-\$10,747,147		-\$790,861	-\$11,538,008	\$1,397,302	\$33,106,862	\$0	\$4,521,791	\$82,387,003
01/01/2031	12/31/2031	\$1,068,568			-\$10,678,862		-\$823,159	-\$11,502,021	\$1,015,834	\$22,620,674	\$0	\$4,848,291	\$88,303,862
01/01/2032	12/31/2032	\$1,085,710			-\$10,736,178		-\$847,854	-\$11,584,032	\$618,908	\$11,655,550	\$0	\$5,194,886	\$94,584,458
01/01/2033	12/31/2033	\$1,103,411			-\$10,689,035		-\$873,290	-\$11,562,325	\$206,046	\$299,271	\$0	\$5,562,776	\$101,250,645
01/01/2034	12/31/2034	\$1,121,431			-\$10,555,227		-\$899,488	-\$299,271	\$0	\$0	-\$11,155,445	\$5,604,013	\$96,820,645
01/01/2035	12/31/2035	\$1,140,020			-\$10,473,667		-\$926,473	\$0	\$0	\$0	-\$11,400,140	\$5,337,849	\$91,898,374
01/01/2036	12/31/2036	\$1,159,009			-\$10,319,136		-\$954,267	\$0	\$0	\$0	-\$11,273,403	\$5,054,557	\$86,838,536
01/01/2037	12/31/2037	\$1,178,454			-\$10,118,468		-\$982,895	\$0	\$0	\$0	-\$11,101,363	\$4,764,669	\$81,680,296
01/01/2038	12/31/2038	\$1,198,369			-\$9,974,001		-\$1,012,382	\$0	\$0	\$0	-\$10,986,383	\$4,467,233	\$76,359,514
01/01/2039	12/31/2039	\$1,218,542			-\$9,780,664		-\$1,042,754	\$0	\$0	\$0	-\$10,823,418	\$4,161,820	\$70,916,458
01/01/2040	12/31/2040	\$1,239,122			-\$9,596,851		-\$1,074,036	\$0	\$0	\$0	-\$10,670,887	\$3,848,939	\$65,333,632
01/01/2041	12/31/2041	\$1,260,054			-\$9,362,234		-\$1,106,257	\$0	\$0	\$0	-\$10,468,491	\$3,529,475	\$59,654,670
01/01/2042	12/31/2042	\$1,281,525			-\$9,160,987		-\$1,099,318	\$0	\$0	\$0	-\$10,260,305	\$3,204,395	\$53,880,284
01/01/2043	12/31/2043	\$1,303,426			-\$8,914,210		-\$1,069,705	\$0	\$0	\$0	-\$9,983,915	\$2,875,794	\$48,075,589
01/01/2044	12/31/2044	\$1,325,771			-\$8,652,390		-\$1,038,287	\$0	\$0	\$0	-\$9,690,677	\$2,545,958	\$42,256,640
01/01/2045	12/31/2045	\$1,348,709			-\$8,467,846		-\$1,016,142	\$0	\$0	\$0	-\$9,483,988	\$2,212,606	\$36,333,967
01/01/2046	12/31/2046	\$1,372,133			-\$8,203,359		-\$984,403	\$0	\$0	\$0	-\$9,187,762	\$1,875,989	\$30,394,327
01/01/2047	12/31/2047	\$1,396,050			-\$7,954,215		-\$954,506	\$0	\$0	\$0	-\$8,908,721	\$1,537,858	\$24,419,514
01/01/2048	12/31/2048	\$1,420,399			-\$7,714,831		-\$925,780	\$0	\$0	\$0	-\$8,640,611	\$1,197,340	\$18,396,642
01/01/2049	12/31/2049	\$1,445,274			-\$7,461,377		-\$895,365	\$0	\$0	\$0	-\$8,356,742	\$854,516	\$12,339,690
01/01/2050	12/31/2050	\$1,470,642			-\$7,245,606		-\$869,473	\$0	\$0	\$0	-\$8,115,079	\$508,396	\$6,203,649
01/01/2051	12/31/2051	\$1,496,463			-\$7,016,291		-\$841,955	\$0	\$0	\$0	-\$7,858,246	\$158,134	\$0

**TEMPLATE 6A - Sheet 6A-5**

Item Description (from 6A-1):

v20220802p

**Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method**

See Template 4A instructions for Sheet 4A-4 or Sheet 4A-5, except provide the projection used to determine the intermediate SFA amount.

### PLAN INFORMATION

Abbreviated Plan Name:		
EIN:		
PN:		
MPRA Plan?		
If a MPRA Plan, which method yields the greatest amount of SFA?		
SFA Measurement Date:		
Fair Market Value of Assets as of the SFA Measurement Date:		
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:		
Non-SFA Interest Rate:		
SFA Interest Rate:		

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.

[illegible]