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May 2, 2025

Via Email - multiemployerprogram@pbgc.gov

Pension Benefit Guaranty Corporation
445 12th Street S.W.
Washington, DC 20024-2101
Attention: Erika B. Bode, CEBS
Manager, Special Financial Assistance Division

Re: Revised Special Financial Assistance Application of
Local 888 Pension Fund

Dear Ms. Bode:

On December 11, 2024, we filed an application to request PBGC special financial assistance (“SFA”) on behalf of the Local 888 Pension Fund (“Fund”) in accordance with ERISA § 4262 and PBGC’s SFA regulations §§ 4262.6, 4262.7 and 4262.8. The Fund withdrew this application on March 21, 2025.

We are now filing this revised SFA application on behalf of the Fund to request PBGC special financial assistance of \$94,799,151. This letter serves as the revised SFA cover letter and Application under Section D of the General Instructions for Multiemployer Plans Applying for SFA (“Instructions”). The Fund is not a “MPRA plan” within the meaning of § 4262.4(a)(3) of the PBGC’s SFA regulation.

As required by the Instructions, we are providing the revised information required to be sent to the PBGC electronically through the PBGC’s email at multiemployerprogram@pbgc.gov. This includes the following revised documents: (1) this cover letter; (2) the required SFA Application Checklist; (3) Templates 4A, 5A, 6A, 7, 8 and 10; (4) the Fund Actuary’s SFA Eligibility and Amount Certifications; and (5) the Penalties of Perjury Statement. All Templates are being filed in an editable Excel format.

This revised SFA application includes changes in the Fund's assumptions for determining the revised SFA amount as a result of discussions with PBGC as are discussed in revised Section D(6) below. As indicated in the revised SFA Application Checklist, all the other information required to be included in the Fund's revised SFA application was previously provided to the PBGC in the original SFA application.

D(5) Assumed Future Contributions and Withdrawal Liability Payments

The determination of the SFA amount reflects the actual Contribution Base Units ("CBUs") of \$2,654,024 in total payroll for the plan year ended on the December 31, 2022. CBUs are based on the total payroll as provided in the census data. It then assumes CBUs remain level each year from 2023 through the end of the projection period. This assumption is based on the actual CBUs from 2010 through 2019 and excludes employers that had withdrawn from the Plan prior to the SFA measurement date.

Future contributions are projected based on a salary weighted average negotiated contribution rate of 15.7% of salary for 2023, reflecting contribution rate increases effective prior to July 9, 2021 and applicable surcharges. After 2023, the average contribution rates are adjusted to reflect changes in active demographics due to terminations, retirements and new entrants. Projected contributions are determined based on the average participant salary and the number of active participants as of the beginning of the year.

There were no changes to the assumption of projected withdrawal liability payments from the initial application.

D(6) Assumption Changes

(b) SFA Amount Determination

The Fund's December 11, 2024 SFA application included a narrative about the following SFA assumption changes from those used in the Fund's 2020 annual certification of plan status for the determination of the SFA amount: (a) mortality, (b) projected withdrawal liability payments for currently withdrawn employers, and (c) contribution rate. The narrative included a description of the prior assumption, the revised assumption, and the rationale for the change. No change is being made in this narrative.

This revised SFA application includes the following assumption changes from those used in the Fund's 2020 annual certification of plan status and the Fund's December 11, 2024 SFA application: (d) administrative expenses; (e) contribution base units; (f) the exclusion of terminated vested participants; and (g) new entrants.

The change in assumptions and the standards to which they comply are summarized as follows:

Administrative Expenses

Prior Assumption:

The administrative expense assumption in the Fund's 2020 annual certification of plan status was \$1,071,000 (payable monthly) for 2020, increasing at an assumed rate of 2% per year through the Fund's projected year of insolvency.

For purposes of the baseline assumption for the SFA application, the projected administrative expenses were limited to 12% of expected benefit payments.

Revised SFA Assumption:

Administrative expenses are based on actual 2022 expenses, less one-time and temporary expenses, and are projected as four separate components:

- (a) PBGC premium expenses are projected based on total participant headcounts and the flat rate premium, assumed to increase by 2% per year, and including the increase to \$52 in 2031.
- (b) Expenses unrelated to participant headcounts (e.g., fund office staff salary and benefits) are projected based on the actual 2022 amount, less one-time expenses, and are assumed to increase by 2% per year.
- (c) Per capita expenses (e.g., mailings, notices, processing, recordkeeping, professional fees, etc.) are projected based on the actual 2022 per capita expense amount, after removing one-time and temporary expenses, with 2.0% assumed annual inflation.
- (d) One-time actuarial and legal SFA-related fees are included for 2023, 2024 and 2025 but are excluded for projecting future expected annual expenses. Amounts are based on when the expenses were billed and paid (not when the work was done). For 2025, amounts included are based on work performed through March 2025 for actuarial fees and February 2025 for legal fees.

As noted above, one-time administrative expenses related to the plan's SFA application, automobile expenses and other expenses related to the relocation of the fund office are excluded from the 2022 actual expenses before projecting amounts for 2023 and later years.

The SFA revised assumption results in projected administrative expenses of \$1,348,490 for 2023.

There is no cap on total assumed administrative expenses.

Rationale for Revised SFA Assumption:

The prior assumption is no longer reasonable because it did not address years after the original projected insolvency date, reflect the experience of the Fund or explicitly value the increase in PBGC premium rates in conjunction with the projection of plan participants.

The explicit 2% per year increase has not changed for the projection of future expenses (both per-capita amounts and those unrelated to participant headcounts) and now explicitly values the increase in PBGC premiums.

The Fund's revised SFA assumption for the SFA projection period is reasonable because the Fund's actual administrative expenses averaged 15.1% of benefit payments for the 2017-2022 plan years, i.e., higher than the 12% cap under the PBGC assumption guidance. Therefore, the 12% cap under the PBGC's assumption guidance does not reasonably reflect the expected administrative expenses of the Fund.

Please refer to Exhibit A of the Fund's December 11, 2024 SFA application for additional detail on the historical administrative expense experience of the Fund.

Contribution Base Units ("CBUs")

Prior Assumption:

The Fund's 2020 annual certification of plan status assumed an annual 5.0% decline in the number of active participants and 3.0% annual increases in average covered earnings. This is equivalent to an annual assumed decline of 2.15% in total payroll.

For purposes of the baseline assumption the SFA application, CBUs after the original year of projected insolvency were assumed to remain level.

Revised SFA Assumption:

For plan years ended on and after December 31, 2023, total payroll is assumed to be the same as for the year ended December 31, 2022 ("anchor year"). The revised CBUs for the anchor year based on updated participant data are \$2,654,024. It is projected that annual average covered earnings will increase by 3.0% per year, and the number of active participants will decline in accordance with the total payroll assumption.

Rationale for Revised SFA Assumption:

The prior assumption is no longer reasonable because it does not reflect actual Fund experience and does not address years after the original projected insolvency date.

Based on actual Fund experience, excluding the COVID period, total payroll has, on average over the ten-year period from January 1, 2010 through December 31, 2019, increased by 6.4% per year. However, due to the small number of active participants in the plan actual changes in payroll over this period have varied above and below the average increase.

The Fund's revised SFA assumption is reasonable for determining the amount of SFA because it is consistent with Paragraph A, "Proposed change to the Contribution Base Units assumption" of

Section IV, Generally Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions.

Terminated Vested Participants Over Age 85

Prior Assumption:

The Fund's 2020 annual certification of plan status assumed all terminated vested participants (regardless of age) will collect a benefit from the fund.

Revised SFA Assumption:

All terminated vested participants over age 85, as of the measurement date, have been removed from the SFA application.

Rationale for Revised SFA Assumption:

The prior assumption is no longer reasonable based on the Fund's historical experience. Recent actual retirement experience of terminated vested participants over age 85 does not support those participants over age 85 filing benefit applications and going into payment status.

The Fund's revised SFA assumption is reasonable for determining the amount of SFA based on Section III.F. of PBGC's acceptable assumption changes guidance regarding such exclusions for plans proposing a change for "missing" terminated vested participants.

New Entrant Profile

Prior Assumption:

The Fund's 2020 annual certification of plan status did not assume any new entrants.

Revised SFA Assumption:

The new entrant profile assumption is based on the characteristics of new entrants and rehires in the five plan years from January 1, 2017 through December 31, 2021, i.e., the most recent five plan years preceding the SFA census date. New entrants and rehires from employers that had withdrawn from the Fund as of the SFA census date were not included for the new entrant profile.

The new entrant profile disregards prior service for purposes of determining accrued benefit amounts from rehired inactive vested participants.

The new entrant profile was grouped into one-year age bands.

The new entrant profile and experience analysis of new entrants and rehires for each of the five plan years from January 1, 2017 through December 31, 2021 is provided in the supplemental Excel workbook, New Entrant Profile L888 PF.xlsx

Rationale for Revised SFA Assumption:

The prior assumption of no new entrants is no longer reasonable because it does not reflect the Fund's actual experience. Also, the projection period has been lengthened to December 31, 2051.

The Fund's revised SFA assumption is reasonable for determining the amount of SFA because it 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.

Should you require additional information about the Fund's revised SFA application, please contact David Weingarten or me.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul T. Esposito". The signature is fluid and cursive, with a large, stylized initial "P" and "E".

Paul T. Esposito

PTE:DW:ams:4268.001

Certification by the Amount of Special Financial Assistance

This is to certify that the requested amount of Special Financial Assistance (“SFA”) of \$94,799,151 is the amount to which the Local 888 Pension Fund is entitled under §4262 of ERISA, determined in compliance with §4262.4 of the final rule issued by the Pension Benefit Guaranty Corporation (“PBGC”). This is a revised SFA application as the initial application was submitted on December 11, 2024 and withdrawn on March 21, 2025.

Base Data

The “base data” used in the calculation of the SFA amount include:

- SFA measurement date of December 31, 2022
- Participant census data as of January 1, 2022
- Non-SFA interest rate of 4.25% and SFA interest rate of 3.77%, as prescribed under §4262.4, paragraphs (e)(1) and (e)(2), respectively

Census Data

The participant census data used to calculate the SFA amount is the same as the data used in the actuarial valuation as of January 1, 2022, except that it excludes participants who were identified as deceased prior to January 1, 2022 by the death audit performed by the Fund on the valuation data, and the subsequent death audit performed by PBGC. Results 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 January 1, 2022 census data are shown below.

In addition, during the initial application it was discovered that active participants were not included in the census data used for the January 1, 2022 valuation. As a result an additional four active participants were included as part of the revised application.

The Fund conducted a death audit on September 16, 2022, utilizing the vendor Berwyn Group. Please note, the deaths identified prior to the independent death audit (IDA) conducted by the Fund were not removed from the census file that was sent to PBGC to perform the IDA. However, all deaths identified by the Fund’s death audit were also identified as part of the IDA. In total, 25 deaths were identified by the Fund’s death audit, all of which were pre-census deaths and are included in the below reconciliation of the IDA.

	Active	Terminated Vested	Retiree	Beneficiary
January 1, 2022 Valuation Report Counts	40	1,939	1,799	296
IDA Match – Participant removed, known beneficiary included	0	-11	0	0

IDA Match – Participant removed, beneficiary included using percent married assumption	0	-126	0	0
IDA Match – Participant removed, no beneficiary included	0	0	-16	-5
Counts for SFA Application	40	1,802	1,783	291

Actuarial Statement

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

In general, the actuarial assumptions and methods used in the calculation of the SFA amount are the same as those used in the certification of the Plan's status as of January 1, 2020, dated March 30, 2020. Assumptions that were extended or otherwise changed for purposes of calculating the SFA amount include those related to interest rates, administrative expenses, future new entrants, mortality, contribution base units, withdrawal liability payments and the exclusion of terminated vested participants. Section D, item (6)b. of the Plan's initial and revised application for SFA includes descriptions and justifications of the assumption changes.

Segal has performed the calculation of the SFA amount in accordance with generally accepted actuarial principles and practices, as well as the provisions under §4262.4 of PBGC's SFA final rule. The calculation is based on the fair market value of assets as of the SFA measurement date, as certified by the Board of Trustees, and other relevant information provided by the Plan 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 SFA amount was applied in accordance with applicable law and regulations. In my opinion, all other assumptions are reasonable considering the experience of the Plan and reasonable expectations.

Local 888 Pension Fund
Application for Special Financial Assistance | Section E Item 5
EIN 13-6367993 / PN 001




Jonathan Scarpa, FSA, MAAA, EA
Vice President and Consulting Actuary
Enrolled Actuary No. 23-08268

May 2, 2025

Perjury Statement

Under penalties of perjury under the law 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 888 Pension Fund 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 the omission of any material fact; and all accompanying documents are what they purport to be.


Board of Trustees, Local 888 Pension Fund

By: 

Print Name: Jean-Joseph Max Bruny

Title: Union Trustee

Date: 04/23/2025

By: 

Print Name: Felix Burgos

Title: Employer Trustee

Date: 04/23/2025

Application Checklist

v20220802p

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 #39.a. to #48.b., and if there is a merger as described in Addendum A, also complete Checklist Items #49 through #62.

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, will be updated when the e-Filing Portal reopens for applications. PBGC maintains information on its website at 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 #21 to #28c, 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 #38 on the Application Checklist. If there has been an event as described in § 4262.4(f), complete Checklist Items #39.a. through #48.b., and if there has been a merger described in Addendum A, also complete Checklist Items #49 through #62. Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #39.a. through #48.b. if you are required to complete Checklist Items # 39a through #48b. Your application will also be considered incomplete if No is entered as a Plan Response for any of Checklist Items #49 through #62 if you are required to complete Checklist Items #49 through #62.**

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 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	
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)

v20220802p

APPLICATION CHECKLIST

Plan name:	Local 888 Pension Fund
EIN:	13-6367793
PN:	001
SFA Amount Requested:	

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 #38. 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 #39.a. through #48.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 #49 through #62.

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	03/31/2023	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	N/A	N/A	This information was previously provided as part of the original application filed on 12/11/2024.	Pension plan documents, all versions available, and all amendments signed and dated
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	N/A	N/A	This information was previously provided as part of the original application filed on 12/11/2024.	Pension plan documents, all versions available, and all amendments signed and dated
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	N/A	N/A	This information was previously provided as part of the original application filed on 12/11/2024.	Pension plan documents, all versions available, and all amendments signed and dated
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	N/A	N/A	This information was previously provided as part of the original application filed on 12/11/2024.	Most recent actuarial valuation for the plan
5.a.	Section B, Item (3)	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	N/A	N/A	This information was previously provided as part of the original application filed on 12/11/2024.	Rehabilitation plan (or funding improvement plan, if applicable)
5.b.		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	N/A	N/A	This information was previously provided as part of the original application filed on 12/11/2024.	Rehabilitation plan (or funding improvement plan, if applicable)
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	N/A	N/A	This information was previously provided as part of the original application filed on 12/11/2024.	Latest annual return/report of employee benefit plan (Form 5500)
7.a.		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	N/A	N/A	This information was previously provided as part of the original application filed on 12/11/2024.	Zone certification

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

APPLICATION CHECKLIST

Plan name:	Local 888 Pension Fund
EIN:	13-6367793
PN:	001
SFA Amount Requested:	

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

v20220802p

-----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 #38. 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 #39.a. through #48.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 #49 through #62.

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
7.b.	Section B, Item (5)	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?	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A	This information was previously provided as part of the original application filed on 12/11/2024.	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	This information was previously provided as part of the original application filed on 12/11/2024.	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.
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		N/A	This information was previously provided as part of the original application filed on 12/11/2024.	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		N/A	This information was previously provided as part of the original application filed on 12/11/2024.	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		N/A	This information was previously provided as part of the original application filed on 12/11/2024.	Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name
11.	Section B, Item (9)	Does the application include documentation of a death audit to identify deceased participants that was completed no earlier than one year before the plan's SFA measurement date, including identification of the service provider conducting the 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		N/A	This information was previously provided as part of the original application filed on 12/11/2024.	Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name
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		N/A	This information was previously provided as part of the original application filed on 12/11/2024.	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		N/A	This information was previously provided as part of the original application filed on 12/11/2024.	Financial assistance spreadsheet (template)	Template 1 Plan Name

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

APPLICATION CHECKLIST

Plan name:	Local 888 Pension Fund
EIN:	13-6367793
PN:	001
SFA Amount Requested:	

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v20220802p

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

Unless otherwise specified:
 YYYY = plan year
 Plan Name = abbreviated 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
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	This information was previously provided as part of the original application filed on 12/11/2024.	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		N/A	This information was previously provided as part of the original application filed on 12/11/2024.	Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name
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 basic method 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, 4A-4 SFA Details 4(a)(1) 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	Revised Template 4a L 888 PF	N/A		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 increasing assets method 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, 4A-5 SFA Details 4(a)(2)(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	L 888 PF is not a MPRA plan.	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 increasing assets method described in § 4262.4(a)(2)(i), does the application also explicitly identify the projected SFA exhaustion year based on the increasing assets method? See Template 4A, 4A-5 SFA Details 4(a)(2)(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	L 888 PF is not a MPRA plan.	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 present value method described in § 4262.4(a)(2)(ii), does the application also include the information for such plans as shown in Template 4B, including 4B-1 SFA Ben Pmts sheet, 4B-2 SFA Details 4(a)(2)(ii) sheet, and 4B-3 SFA Exhaustion 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	L 888 PF is not a MPRA plan.	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, 4A-1 Interest Rates 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)

v20220802p

APPLICATION CHECKLIST

Plan name:	Local 888 Pension Fund
EIN:	13-6367793
PN:	001

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SFA Amount Requested:

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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
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)	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. 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. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Revised Template 5a L 888 PF	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name
17.b.	Addendum D Section C, Item (5)	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. 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	L 888 PF is not a MPRA plan.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name
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	L 888 PF is not a MPRA plan.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5B Plan Name

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

APPLICATION CHECKLIST

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EIN:	13-6367793
PN:	001
SFA Amount Requested:	

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 Plan Name = abbreviated 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
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	Revised Template 6A L 888 PF	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6A Plan Name
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	L 888 PF is not a MPRA plan.	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	L 888 PF is not a MPRA plan.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6B Plan Name
19.a.	Section C, Item (7a).	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 #27.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, 7a Assump Changes for Elig 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	No assumptions were changed from those used in the Local 888 Pension Fund's actuarial certification of plan status for 2020 in determining the SFA eligibility.	Financial assistance spreadsheet (template)	Template 7 Plan Name.

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

APPLICATION CHECKLIST

Plan name:	Local 888 Pension Fund
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SFA Amount Requested:

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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
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 #27.b. See Template 7, 7b Assump Changes for Amount 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	Revised Template 7 L888 PF	N/A		Financial assistance spreadsheet (template)	Template 7 Plan Name
20.a.		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	Revised Template 8 L888 PF	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 8 Plan Name
20.b.	Section C, Item (8)	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 Template 8 Plan Name
21.	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	Revised SFA App L888 PF		Revised SFA App L 888 PF	Financial Assistance Application	SFA App Plan Name
22.a.		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			N/A	N/A - included as part of SFA App Plan Name
22.b.	Section D, Item (1)	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		L 888 PF is not a MPRA plan	N/A	N/A - included as part of SFA App Plan Name
23.	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		This information was previously provided as part of the original application filed on 12/11/2024.	N/A	N/A - included as part of SFA App Plan Name
24.	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		This information was previously provided as part of the original application filed on 12/11/2024.	N/A	N/A - included as part of SFA App Plan Name
25.a.		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			N/A	N/A - included as part of SFA App Plan Name
	Section D, Item (4)								

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

v20220802p

Plan name:	Local 888 Pension Fund
EIN:	13-6367793
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SFA Amount Requested:	

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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
25.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			N/A	N/A - included as part of SFA App Plan Name
26.	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		This information was previously provided as part of the original application filed on 12/11/2024.	N/A	N/A - included as part of SFA App Plan Name
27.a.	Section D, Item (6a).	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	Yes	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
27.b.	Section D, Item (6b).	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			N/A	N/A - included as part of SFA App Plan Name
27.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 if 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
28.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		This information was previously provided as part of the original application filed on 12/11/2024.	N/A	N/A - included as part of SFA App Plan Name
28.b.	Section D, Item (7)	If Yes was entered for Checklist Item #28.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 #28.a.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		This information was previously provided as part of the original application filed on 12/11/2024.	N/A	N/A - included as part of SFA App Plan Name

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

v20220802p

APPLICATION CHECKLIST

Plan name:	Local 888 Pension Fund
EIN:	13-6367793
PN:	001
SFA Amount Requested:	

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 #38. 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 #39.a. through #48.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 #49 through #62.

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 (7)	If the plan restored benefits under 26 CFR 1.432(c)(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(c)(9)-1(e)(3) before the SFA measurement date. Also enter N/A for a plan that entered N/A for Checklist Items #28.a. and #28.b.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		This information was previously provided as part of the original application filed on 12/11/2024	N/A	N/A - included as part of SFA App Plan Name
29.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	Revised AppChecklist L888 PF	N/A		Special Financial Assistance Checklist	App Checklist Plan Name
29.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 #39.a. through #48.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
30.	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 #30.a. contained in a single document and uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Financial Assistance Application	SFA Elig Cert CD Plan Name
31.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 #31.a. and #31.b. contained in a single document and uploaded using the required filenaming convention?		N/A		N/A	This information was previously provided as part of the original application filed on 12/11/2024.	Financial Assistance Application	SFA Elig Cert C Plan Name

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

v20220802p

APPLICATION CHECKLIST

Plan name:	Local 888 Pension Fund
EIN:	13-6367793
PN:	001
SFA Amount Requested:	

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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 #38. 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 #39.a. through #48.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 #49 through #62.

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.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 all assumptions and methods (including supporting rationale, and where applicable, reliance on the plan sponsor) used to develop the withdrawal liability that is utilized in the calculation of the modified funded percentage? Enter N/A if response to Checklist Item #31.a. is N/A. Is the information for Checklist Items #31.a. and #31.b. contained in a single document and uploaded using the required filenaming convention?	Yes No N/A	Yes	N/A - included with SFA Elig Cert C Plan Name	N/A	This information was previously provided as part of the original application filed on 12/11/2024.	Financial Assistance Application	N/A - included in SFA Elig Cert C Plan Name
32.	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 www.pbgc.gov 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	This information was previously provided as part of the original application filed on 12/11/2024.	Financial Assistance Application	PG Cert Plan Name
33.a.		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? Is the information in Checklist #33a combined with #33b (if applicable) as a single document, and uploaded using the required filenaming convention?	Yes No	Yes	Revised SFA Amount Cert L888 PF	N/A		Financial Assistance Application	SFA Amount Cert Plan Name
33.b.	Section E, Item (5)	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	L 888 PF is not a MPRA plan.	N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name

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

v20220802p

APPLICATION CHECKLIST

Plan name:	Local 888 Pension Fund
EIN:	13-6367793
PN:	001
SFA Amount Requested:	

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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 #38. 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 #39.a. through #48.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 #49 through #62.

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.	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)? 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		N/A	This information was previously provided as part of the original application filed on 12/11/2024.	Financial Assistance Application	FMV Cert Plan Name
35.	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		N/A	This information was previously provided as part of the original application filed on 12/11/2024.	Pension plan documents, all versions available, and all amendments signed and dated	Compliance Amend Plan Name
36.	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(c)(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
37.	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	This information was previously provided as part of the original application filed on 12/11/2024.	Pension plan documents, all versions available, and all amendments signed and dated	Partition Amend Plan Name
38.	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	Revised Perjury L888 PF	N/A		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.

39.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 using the basic method 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.
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Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Local 888 Pension Fund
EIN:	13-6367793
PN:	001
SFA Amount Requested:	

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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
39.b.i.	Addendum A for Certain Events Section C, Item (4)	Yes No N/A		N/A - included as part of file in Checklist Item #39.a.	N/A		N/A	N/A - included as part of file in Checklist Item #39.a.
39.b.ii.	Addendum A for Certain Events Section C, Item (4)	Yes No N/A			N/A		N/A	N/A - included as part of file in Checklist Item #39.a.
39.b.iii.	Addendum A for Certain Events Section C, Item (4)	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.
40.	Addendum A for Certain Events Section C, Item (4)	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.
41.a.	Addendum A for Certain Events Section D	Yes No		N/A - included as part of SFA App Plan Name		For each Checklist Item #41.a. through #44.b., identify the relevant page number(s) within the single document.	Financial Assistance Application	<i>SFA App Plan Name</i>
41.b.	Addendum A for Certain Events Section D	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
42.a.	Addendum A for Certain Events Section D	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
42.b.	Addendum A for Certain Events Section D	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)

APPLICATION CHECKLIST

Plan name:	Local 888 Pension Fund
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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	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	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	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.b.	Addendum A for Certain Events Section D	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 E, Items (2) and (3)	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name CE
45.b.	Addendum A for Certain Events Section E, Items (2) and (3)	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.
46.a.	Addendum A for Certain Events Section E, Item (5)	Yes No			N/A		Financial Assistance Application	SFA Amount Cert Plan Name CE

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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 #38. 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 #39.a. through #48.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 #49 through #62.

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
46.b.	Addendum A for Certain Events Section E, Item (5)	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
46.c.	Addendum A for Certain Events Section E, Item (5)	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
47.a.	Addendum A for Certain Events Section E, Item (5)	Yes No N/A			N/A		Financial Assistance Application	<i>SFA Amount Cert Plan Name Merged CE</i> "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
47.b.	Addendum A for Certain Events Section E, Item (5)	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
48.a.	Addendum A for Certain Events Section E	Yes No N/A			N/A		Financial Assistance Application	<i>Cont Rate Cert Plan Name CE</i>
48.b.	Addendum A for Certain Events Section E	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 #49 through #62. If you are required to complete Checklist Items #49 through #62, your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #49 through #62. All other plans should not provide any responses for Checklist Items #49 through #62.

49.	Addendum A for Certain Events Section B, Item (1)a.	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
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Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

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PN:	001
SFA Amount Requested:	

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

v20220802p

-----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 #38. 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 #39.a. through #48.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 #49 through #62.

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
50.	Addendum A for Certain Events Section B, Item (1)b.	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)c.	Yes No N/A			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 (2)	Yes No			N/A	Identify here how many reports are provided.	Most recent actuarial valuation for the plan	YYYYA/R Plan Name Merged, where "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
53.	Addendum A for Certain Events Section B, Item (3)	Yes No			N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
54.	Addendum A for Certain Events Section B, Item (4)	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.
55.	Addendum A for Certain Events Section B, Item (5)	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.
56.	Addendum A for Certain Events Section B, Item (6)	Yes No			N/A		Bank/Asset statements for all cash and investment accounts	N/A
57.	Addendum A for Certain Events Section B, Item (7)	Yes No			N/A		Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
58.	Addendum A for Certain Events Section B, Item (8)	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.
59.	Addendum A for Certain Events Section B, Item (9)	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 to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name: Local 888 Pension Fund
 EIN: 13-6367793
 PN: 001

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

v20220802p

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

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

SFA Amount Requested:

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. 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 #39.a. through #48.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 #49 through #62.

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
60.	Addendum A for Certain Events Section C, Item (1)	Yes No N/A					Financial assistance spreadsheet (template)	<i>Template 1 Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
61.	Addendum A for Certain Events Section C, Item (2)	Yes No N/A					Contributing employers	<i>Template 2 Plan Name Merged</i> , 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 (3)	Yes No					Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	<i>Template 3 Plan Name Merged</i> , 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	

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:	Local 888 PF		
EIN:	13-6367793		
PN:	001		
Initial Application Date:	03/31/2023		
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:	4.25%	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:	4.25%	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(b)(2)(C)(i), (ii), and (iii) rates disregarding modifications made under clause (iv) of such section.

Month Year and corresponding segment rates (leave (i), (ii), and (iii) blank if the IRS Notice for this month has not yet been issued):	Corresponding ERISA Section 303(b)(2)(C)(i), (ii), and (iii) rates disregarding modifications made under clause (iv) of such section.		
	(i)	(ii)	(iii)
March 2023	2.50%	3.83%	4.06%
February 2023	2.31%	3.72%	4.00%
January 2023	2.13%	3.62%	3.93%
December 2022	1.95%	3.50%	3.85%

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 [IRS Notice 21-50](#) 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' [Funding Yield Curve Segment Rate Tables](#) web page (See Funding Table 3 under the heading "24-Month Average Segment Rates Not Adjusted").

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.
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Non-SFA Interest Rate Calculation (lesser of Plan Interest Rate and Non-SFA Interest Rate Limit):	4.25%	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.
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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.
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SFA Interest Rate Match Check:	Match	If the SFA Interest Rate Calculation is not equal to the SFA Interest Rate Used, provide explanation below.
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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:	Local 888 PF
EIN:	13-6367793
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	\$7,171,603	\$1,242,632	\$51,941	\$0	\$8,466,176
01/01/2024	12/31/2024	\$6,854,499	\$1,537,010	\$63,756	\$0	\$8,455,265
01/01/2025	12/31/2025	\$6,535,556	\$1,843,389	\$70,123	\$0	\$8,449,068
01/01/2026	12/31/2026	\$6,215,828	\$2,163,267	\$81,249	\$0	\$8,460,344
01/01/2027	12/31/2027	\$5,896,196	\$2,504,083	\$85,689	\$0	\$8,485,968
01/01/2028	12/31/2028	\$5,577,433	\$2,856,403	\$91,464	\$0	\$8,525,300
01/01/2029	12/31/2029	\$5,260,267	\$3,175,752	\$96,307	\$1,857	\$8,534,183
01/01/2030	12/31/2030	\$4,945,429	\$3,478,051	\$105,796	\$4,982	\$8,534,258
01/01/2031	12/31/2031	\$4,632,889	\$3,808,195	\$111,008	\$7,053	\$8,559,145
01/01/2032	12/31/2032	\$4,324,940	\$4,108,107	\$115,161	\$8,885	\$8,557,093
01/01/2033	12/31/2033	\$4,021,771	\$4,341,030	\$120,349	\$10,456	\$8,493,606
01/01/2034	12/31/2034	\$3,724,356	\$4,554,304	\$124,133	\$20,490	\$8,423,283
01/01/2035	12/31/2035	\$3,433,731	\$4,715,078	\$128,063	\$26,855	\$8,303,727
01/01/2036	12/31/2036	\$3,150,955	\$4,893,733	\$129,993	\$33,540	\$8,208,221
01/01/2037	12/31/2037	\$2,877,059	\$5,017,146	\$132,573	\$41,848	\$8,068,626
01/01/2038	12/31/2038	\$2,613,007	\$5,115,592	\$133,487	\$47,893	\$7,909,979
01/01/2039	12/31/2039	\$2,359,712	\$5,160,796	\$135,677	\$59,472	\$7,715,657
01/01/2040	12/31/2040	\$2,118,042	\$5,167,386	\$136,555	\$62,248	\$7,484,231
01/01/2041	12/31/2041	\$1,888,803	\$5,176,699	\$138,043	\$68,398	\$7,271,943
01/01/2042	12/31/2042	\$1,672,745	\$5,129,479	\$138,577	\$75,388	\$7,016,189
01/01/2043	12/31/2043	\$1,470,527	\$5,071,261	\$136,775	\$77,953	\$6,756,516
01/01/2044	12/31/2044	\$1,282,700	\$4,989,335	\$137,623	\$80,523	\$6,490,181
01/01/2045	12/31/2045	\$1,109,704	\$4,868,266	\$136,573	\$85,394	\$6,199,937
01/01/2046	12/31/2046	\$951,851	\$4,761,086	\$134,241	\$89,713	\$5,936,891
01/01/2047	12/31/2047	\$809,267	\$4,612,476	\$132,203	\$94,727	\$5,648,673
01/01/2048	12/31/2048	\$681,856	\$4,453,311	\$127,204	\$98,758	\$5,361,129
01/01/2049	12/31/2049	\$569,272	\$4,290,700	\$122,110	\$103,568	\$5,085,650
01/01/2050	12/31/2050	\$470,927	\$4,098,122	\$119,991	\$110,979	\$4,800,019
01/01/2051	12/31/2051	\$386,025	\$3,887,332	\$114,956	\$115,044	\$4,503,357

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:	Local 888 PF
EIN:	13-6367793
PN:	001
SFA Measurement Date:	12/31/2022

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

SFA Measurement Date / Plan Year Start Date		Plan Year End Date	Total Participant Count at Beginning of Plan Year	PROJECTED ADMINISTRATIVE EXPENSES for:		
				PBGC Premiums	Other	Total
12/31/2022	12/31/2023	3879	\$135,765	\$1,212,725	\$1,348,490	
01/01/2024	12/31/2024	3780	\$139,860	\$1,157,224	\$1,297,084	
01/01/2025	12/31/2025	3682	\$143,598	\$1,346,300	\$1,489,898	
01/01/2026	12/31/2026	3581	\$142,452	\$1,165,686	\$1,308,138	
01/01/2027	12/31/2027	3481	\$141,244	\$1,170,842	\$1,312,086	
01/01/2028	12/31/2028	3380	\$139,888	\$1,175,549	\$1,315,437	
01/01/2029	12/31/2029	3279	\$138,423	\$1,179,967	\$1,318,390	
01/01/2030	12/31/2030	3177	\$136,799	\$1,183,920	\$1,320,719	
01/01/2031	12/31/2031	3078	\$160,056	\$1,188,130	\$1,348,186	
01/01/2032	12/31/2032	2978	\$157,953	\$1,191,845	\$1,349,798	
01/01/2033	12/31/2033	2878	\$155,702	\$1,195,237	\$1,350,940	
01/01/2034	12/31/2034	2777	\$153,243	\$1,198,079	\$1,351,322	
01/01/2035	12/31/2035	2681	\$150,904	\$1,201,616	\$1,352,520	
01/01/2036	12/31/2036	2583	\$148,296	\$1,204,371	\$1,352,667	
01/01/2037	12/31/2037	2486	\$145,581	\$1,206,992	\$1,352,573	
01/01/2038	12/31/2038	2390	\$142,759	\$1,209,469	\$1,352,227	
01/01/2039	12/31/2039	2293	\$139,704	\$1,211,334	\$1,351,038	
01/01/2040	12/31/2040	2200	\$136,719	\$1,213,727	\$1,350,446	
01/01/2041	12/31/2041	2105	\$133,431	\$1,215,247	\$1,348,678	
01/01/2042	12/31/2042	2012	\$130,087	\$1,216,822	\$1,346,909	
01/01/2043	12/31/2043	1920	\$126,621	\$1,218,232	\$1,344,853	
01/01/2044	12/31/2044	1829	\$123,032	\$1,219,469	\$1,342,501	
01/01/2045	12/31/2045	1740	\$119,386	\$1,220,786	\$1,340,173	
01/01/2046	12/31/2046	1654	\$115,755	\$1,222,458	\$1,338,213	
01/01/2047	12/31/2047	1569	\$112,003	\$1,223,971	\$1,335,974	
01/01/2048	12/31/2048	1486	\$108,199	\$1,225,613	\$1,333,813	
01/01/2049	12/31/2049	1405	\$104,348	\$1,227,381	\$1,331,728	
01/01/2050	12/31/2050	1325	\$100,374	\$1,229,016	\$1,329,390	
01/01/2051	12/31/2051	1249	\$96,509	\$1,231,404	\$1,327,913	

TEMPLATE 4A - Sheet 4A-4

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:	Local 888 PF	
EIN:	13-6367793	
PN:	001	
MPRA Plan?	No	Meets the definition of a MPRA plan described in § 4262.4(a)(3)?
If a MPRA Plan, which method yields the greatest amount of SFA?		MPRA increasing assets method described in § 4262.4(a)(2)(i). MPRA present value method described in § 4262.4(a)(2)(ii).
SFA Measurement Date:	12/31/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$45,279,878	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$94,799,151	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.
Projected SFA exhaustion year:	01/01/2034	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.
Non-SFA Interest Rate:	4.25%	
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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Plan Year End Date		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	\$416,366	\$2,582,680		-\$8,466,176	-\$1,348,490	-\$9,814,666	\$3,377,741	\$88,362,225	\$0	\$1,982,814	\$50,261,737	
01/01/2024	12/31/2024	\$416,335	\$1,387,862		-\$8,455,265	-\$1,297,084	-\$9,752,349	\$3,136,180	\$81,746,056	\$0	\$2,171,268	\$54,237,202	
01/01/2025	12/31/2025	\$417,598	\$265,862		-\$8,449,068	-\$1,489,898	-\$9,938,966	\$2,883,545	\$74,690,635	\$0	\$2,318,394	\$57,239,056	
01/01/2026	12/31/2026	\$417,591	\$517,379		-\$8,460,344	-\$1,308,138	-\$9,768,482	\$2,620,466	\$67,542,619	\$0	\$2,450,872	\$60,624,898	
01/01/2027	12/31/2027	\$417,592	\$1,175,154		-\$8,485,968	-\$1,312,086	-\$9,798,054	\$2,350,394	\$60,094,960	\$0	\$2,607,584	\$64,825,227	
01/01/2028	12/31/2028	\$417,379	\$1,175,154		-\$8,525,300	-\$1,315,437	-\$9,840,737	\$2,068,757	\$52,322,979	\$0	\$2,786,093	\$69,203,854	
01/01/2029	12/31/2029	\$417,118	\$1,175,154		-\$8,534,183	-\$1,318,390	-\$9,852,573	\$1,775,521	\$44,245,927	\$0	\$2,972,180	\$73,768,306	
01/01/2030	12/31/2030	\$417,131	\$1,175,154		-\$8,534,258	-\$1,320,719	-\$9,854,977	\$1,470,974	\$35,861,924	\$0	\$3,166,169	\$78,526,760	
01/01/2031	12/31/2031	\$417,494	\$1,175,154		-\$8,559,145	-\$1,348,186	-\$9,907,331	\$1,153,914	\$27,108,507	\$0	\$3,368,411	\$83,487,819	
01/01/2032	12/31/2032	\$417,487	\$303,165		-\$8,557,093	-\$1,349,798	-\$9,906,891	\$823,924	\$18,025,540	\$0	\$3,562,270	\$87,770,741	
01/01/2033	12/31/2033	\$417,624	\$38,388		-\$8,493,606	-\$1,350,940	-\$9,844,546	\$482,773	\$8,663,767	\$0	\$3,739,139	\$91,965,892	
01/01/2034	12/31/2034	\$417,610	\$29,681		-\$8,423,283	-\$1,351,322	-\$8,663,767	\$0	\$0	-\$1,110,838	\$3,892,235	\$95,194,581	
01/01/2035	12/31/2035	\$418,134	\$14,841		-\$8,303,727	-\$1,352,520	\$0	\$0	\$0	-\$9,656,247	\$3,836,699	\$89,808,008	
01/01/2036	12/31/2036	\$418,756	\$0		-\$8,208,221	-\$1,352,667	\$0	\$0	\$0	-\$9,560,888	\$3,609,688	\$84,275,564	
01/01/2037	12/31/2037	\$418,538	\$0		-\$8,068,626	-\$1,352,573	\$0	\$0	\$0	-\$9,421,199	\$3,377,771	\$78,650,674	
01/01/2038	12/31/2038	\$418,261	\$0		-\$7,909,979	-\$1,352,227	\$0	\$0	\$0	-\$9,262,206	\$3,142,366	\$72,949,095	
01/01/2039	12/31/2039	\$418,232	\$0		-\$7,715,657	-\$1,351,038	\$0	\$0	\$0	-\$9,066,695	\$2,904,545	\$67,205,177	
01/01/2040	12/31/2040	\$418,487	\$0		-\$7,484,231	-\$1,350,446	\$0	\$0	\$0	-\$8,834,677	\$2,665,773	\$61,454,761	
01/01/2041	12/31/2041	\$417,948	\$0		-\$7,271,943	-\$1,348,678	\$0	\$0	\$0	-\$8,620,621	\$2,426,291	\$55,678,379	
01/01/2042	12/31/2042	\$417,490	\$0		-\$7,016,189	-\$1,346,909	\$0	\$0	\$0	-\$8,363,098	\$2,186,708	\$49,919,479	
01/01/2043	12/31/2043	\$417,341	\$0		-\$6,756,516	-\$1,344,853	\$0	\$0	\$0	-\$8,101,369	\$1,947,970	\$44,183,421	
01/01/2044	12/31/2044	\$417,515	\$0		-\$6,490,181	-\$1,342,501	\$0	\$0	\$0	-\$7,832,682	\$1,710,368	\$38,478,622	
01/01/2045	12/31/2045	\$417,328	\$0		-\$6,199,937	-\$1,340,173	\$0	\$0	\$0	-\$7,540,110	\$1,474,637	\$32,830,478	
01/01/2046	12/31/2046	\$416,077	\$0		-\$5,936,891	-\$1,338,213	\$0	\$0	\$0	-\$7,275,104	\$1,240,661	\$27,212,111	
01/01/2047	12/31/2047	\$415,511	\$0		-\$5,648,673	-\$1,335,974	\$0	\$0	\$0	-\$6,984,647	\$1,008,548	\$21,651,523	
01/01/2048	12/31/2048	\$415,535	\$0		-\$5,361,129	-\$1,333,813	\$0	\$0	\$0	-\$6,694,942	\$778,885	\$16,151,001	
01/01/2049	12/31/2049	\$415,437	\$0		-\$5,085,650	-\$1,331,728	\$0	\$0	\$0	-\$6,417,378	\$551,493	\$10,700,553	
01/01/2050	12/31/2050	\$415,343	\$0		-\$4,800,019	-\$1,329,390	\$0	\$0	\$0	-\$6,129,409	\$326,468	\$5,312,955	
01/01/2051	12/31/2051	\$413,988	\$0		-\$4,503,357	-\$1,327,913	\$0	\$0	\$0	-\$5,831,270	\$104,327	\$0	

TEMPLATE 5A

v20220802p

Baseline - 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 5A Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

Instructions for Section C, Item (5) of the Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance:

This Template 5A 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 that were 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).

Provide a separate deterministic projection ("Baseline") using the same calculation methodology used to determine the requested SFA amount, in the same format as Template 4A (Sheets 4A-2, 4A-3, and either 4A-4 or 4A-5) that shows the amount of SFA that would be determined if all underlying assumptions and methods used in the projection were the same as those used in the pre-2021 certification of plan status, except the plan's non-SFA interest rate and SFA interest rate, which should be the same as used in Template 4A (Sheet 4A-1).

For purposes of this Template 5A, any assumption change made in accordance with Section III, Acceptable Assumption Changes, in PBGC's SFA assumptions guidance should be reflected in this Baseline calculation of the SFA amount and supporting projection information, except that an assumption change for "missing" terminated vested participants described in Section III.E of PBGC's SFA assumptions guidance should not be reflected in the Baseline projections. See examples in the SFA instructions for Section C, Item (5).

Additional instructions for each individual worksheet:

Sheet

5A-1 Baseline - Benefit Payments for the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"

See Template 4A instructions for Sheet 4A-2, except provide the benefit payment projection used to determine the Baseline SFA amount.

5A-2 Baseline - Participant Count and Administrative Expenses for the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"

See Template 4A instructions for Sheet 4A-3, except provide the projected total participant count and administrative expense projection used to determine the Baseline SFA amount.

5A-3 Baseline - 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 Baseline SFA amount 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 5A-3.

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 the Baseline SFA amount under the "increasing assets method" described in § 4262.4(a)(2)(i). Unlike Sheet 4A-5, it is not necessary to identify the projected SFA exhaustion year in Sheet 5A-3.

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 5A - Sheet 5A-1

v20220802p

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

See Template 4A instructions for Sheet 4A-2, except provide the benefit payment projection used to determine the Baseline SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	Local 888 PF
EIN:	13-6367793
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	\$7,171,603	\$5,035,502	\$51,941	\$0	\$12,259,046
01/01/2024	12/31/2024	\$6,854,499	\$4,626,566	\$63,756	\$0	\$11,544,821
01/01/2025	12/31/2025	\$6,535,556	\$4,315,546	\$70,123	\$0	\$10,921,225
01/01/2026	12/31/2026	\$6,215,828	\$4,106,778	\$81,249	\$0	\$10,403,855
01/01/2027	12/31/2027	\$5,896,196	\$4,005,536	\$85,689	\$0	\$9,987,421
01/01/2028	12/31/2028	\$5,577,433	\$3,996,651	\$91,464	\$0	\$9,665,548
01/01/2029	12/31/2029	\$5,260,267	\$4,027,528	\$96,307	\$323	\$9,384,425
01/01/2030	12/31/2030	\$4,945,429	\$4,104,455	\$105,796	\$887	\$9,156,567
01/01/2031	12/31/2031	\$4,632,889	\$4,262,186	\$111,008	\$1,295	\$9,007,378
01/01/2032	12/31/2032	\$4,324,940	\$4,432,689	\$115,161	\$1,659	\$8,874,449
01/01/2033	12/31/2033	\$4,021,771	\$4,570,131	\$120,349	\$1,995	\$8,714,246
01/01/2034	12/31/2034	\$3,724,356	\$4,714,032	\$124,133	\$3,892	\$8,566,413
01/01/2035	12/31/2035	\$3,433,731	\$4,825,089	\$128,063	\$5,350	\$8,392,233
01/01/2036	12/31/2036	\$3,150,955	\$4,968,566	\$129,993	\$7,009	\$8,256,523
01/01/2037	12/31/2037	\$2,877,059	\$5,067,392	\$132,573	\$9,068	\$8,086,092
01/01/2038	12/31/2038	\$2,613,007	\$5,148,869	\$133,487	\$10,981	\$7,906,344
01/01/2039	12/31/2039	\$2,359,712	\$5,182,523	\$135,677	\$14,136	\$7,692,048
01/01/2040	12/31/2040	\$2,118,042	\$5,181,356	\$136,555	\$16,064	\$7,452,017
01/01/2041	12/31/2041	\$1,888,803	\$5,185,527	\$138,043	\$18,941	\$7,231,314
01/01/2042	12/31/2042	\$1,672,745	\$5,134,955	\$138,577	\$22,359	\$6,968,636
01/01/2043	12/31/2043	\$1,470,527	\$5,074,590	\$136,775	\$25,277	\$6,707,169
01/01/2044	12/31/2044	\$1,282,700	\$4,991,318	\$137,623	\$28,393	\$6,440,034
01/01/2045	12/31/2045	\$1,109,704	\$4,869,423	\$136,573	\$31,903	\$6,147,603
01/01/2046	12/31/2046	\$951,851	\$4,761,746	\$134,241	\$35,592	\$5,883,430
01/01/2047	12/31/2047	\$809,267	\$4,612,844	\$132,203	\$39,575	\$5,593,889
01/01/2048	12/31/2048	\$681,856	\$4,453,511	\$127,204	\$43,209	\$5,305,780
01/01/2049	12/31/2049	\$569,272	\$4,290,807	\$122,110	\$47,010	\$5,029,199
01/01/2050	12/31/2050	\$470,927	\$4,098,177	\$119,991	\$50,957	\$4,740,052
01/01/2051	12/31/2051	\$386,025	\$3,887,360	\$114,956	\$54,504	\$4,442,845

TEMPLATE 5A - Sheet 5A-2

v20220802p

Baseline - Participant Count and Administrative Expenses for the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"

See Template 4A instructions for Sheet 4A-3, except provide the projected total participant count and administrative expense projection used to determine the Baseline SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	Local 888 PF
EIN:	13-6367793
PN:	001
SFA Measurement Date:	12/31/2022

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

SFA Measurement Date / Plan Year Start Date		Plan Year End Date	Total Participant Count at Beginning of Plan Year	PROJECTED ADMINISTRATIVE EXPENSES for:		
				PBGC Premiums	Other	Total
12/31/2022	12/31/2023	3872	\$135,520	\$1,001,034	\$1,136,554	
01/01/2024	12/31/2024	3772	\$139,564	\$1,019,721	\$1,159,285	
01/01/2025	12/31/2025	3671	\$143,169	\$1,039,302	\$1,182,471	
01/01/2026	12/31/2026	3568	\$141,935	\$1,064,185	\$1,206,120	
01/01/2027	12/31/2027	3467	\$140,676	\$1,057,815	\$1,198,491	
01/01/2028	12/31/2028	3365	\$139,268	\$1,020,598	\$1,159,866	
01/01/2029	12/31/2029	3264	\$137,789	\$988,342	\$1,126,131	
01/01/2030	12/31/2030	3163	\$136,196	\$962,592	\$1,098,788	
01/01/2031	12/31/2031	3062	\$159,224	\$921,661	\$1,080,885	
01/01/2032	12/31/2032	2961	\$157,051	\$907,882	\$1,064,934	
01/01/2033	12/31/2033	2860	\$154,728	\$890,981	\$1,045,710	
01/01/2034	12/31/2034	2760	\$152,305	\$875,665	\$1,027,970	
01/01/2035	12/31/2035	2660	\$149,722	\$857,346	\$1,007,068	
01/01/2036	12/31/2036	2561	\$147,033	\$843,750	\$990,783	
01/01/2037	12/31/2037	2462	\$144,176	\$826,155	\$970,331	
01/01/2038	12/31/2038	2365	\$141,265	\$807,496	\$948,761	
01/01/2039	12/31/2039	2268	\$138,181	\$784,865	\$923,046	
01/01/2040	12/31/2040	2173	\$135,041	\$759,201	\$894,242	
01/01/2041	12/31/2041	2078	\$131,720	\$736,038	\$867,758	
01/01/2042	12/31/2042	1986	\$128,406	\$707,831	\$836,236	
01/01/2043	12/31/2043	1895	\$124,973	\$679,888	\$804,860	
01/01/2044	12/31/2044	1805	\$121,418	\$651,386	\$772,804	
01/01/2045	12/31/2045	1716	\$117,740	\$619,973	\$737,712	
01/01/2046	12/31/2046	1630	\$114,076	\$591,936	\$706,012	
01/01/2047	12/31/2047	1545	\$110,290	\$560,977	\$671,267	
01/01/2048	12/31/2048	1462	\$106,452	\$530,242	\$636,694	
01/01/2049	12/31/2049	1381	\$102,565	\$500,939	\$603,504	
01/01/2050	12/31/2050	1302	\$98,632	\$470,174	\$568,806	
01/01/2051	12/31/2051	1225	\$94,655	\$438,487	\$533,141	

TEMPLATE 5A - Sheet 5A-3

Baseline - 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 Baseline SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	Local 888 PF
EIN:	13-6367793
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$45,279,878
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$105,655,599
Non-SFA Interest Rate:	4.25%
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 5A-1)	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 5A-2)	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	\$307,287	\$2,582,680		-\$12,259,046		-\$1,136,554	-\$13,395,600	\$3,713,237	\$95,973,237	\$0	\$1,980,689	\$50,150,534
01/01/2024	12/31/2024	\$298,398	\$1,387,862		-\$11,544,821		-\$1,159,285	-\$12,704,106	\$3,362,405	\$86,631,536	\$0	\$2,164,245	\$54,001,038
01/01/2025	12/31/2025	\$289,598	\$265,862		-\$10,921,225		-\$1,182,471	-\$12,103,696	\$3,022,556	\$77,550,396	\$0	\$2,305,864	\$56,862,362
01/01/2026	12/31/2026	\$279,037	\$517,379		-\$10,403,855		-\$1,206,120	-\$11,609,975	\$2,690,354	\$68,630,775	\$0	\$2,432,164	\$60,090,941
01/01/2027	12/31/2027	\$277,498	\$1,175,154		-\$9,987,421		-\$1,198,491	-\$11,185,912	\$2,362,720	\$59,807,584	\$0	\$2,582,161	\$64,125,755
01/01/2028	12/31/2028	\$277,357	\$1,175,154		-\$9,665,548		-\$1,159,866	-\$10,825,414	\$2,037,326	\$51,019,496	\$0	\$2,753,638	\$68,331,904
01/01/2029	12/31/2029	\$277,184	\$1,175,154		-\$9,384,425		-\$1,126,131	-\$10,510,556	\$1,712,339	\$42,221,278	\$0	\$2,932,396	\$72,716,638
01/01/2030	12/31/2030	\$277,192	\$1,175,154		-\$9,156,567		-\$1,098,788	-\$10,255,355	\$1,385,771	\$33,351,695	\$0	\$3,118,748	\$77,287,732
01/01/2031	12/31/2031	\$277,433	\$1,175,154		-\$9,007,378		-\$1,080,885	-\$10,088,263	\$1,054,744	\$24,318,175	\$0	\$3,313,024	\$82,053,343
01/01/2032	12/31/2032	\$277,429	\$303,165		-\$8,874,449		-\$1,064,934	-\$9,939,383	\$717,170	\$15,095,963	\$0	\$3,498,577	\$86,132,513
01/01/2033	12/31/2033	\$277,520	\$38,388		-\$8,714,246		-\$1,045,710	-\$9,759,956	\$373,097	\$5,709,104	\$0	\$3,666,785	\$90,115,206
01/01/2034	12/31/2034	\$277,510	\$29,681		-\$8,566,413		-\$1,027,970	-\$5,709,104	\$0	\$0	-\$3,885,279	\$3,747,912	\$90,285,031
01/01/2035	12/31/2035	\$277,859	\$14,841		-\$8,392,233		-\$1,007,068	\$0	\$0	\$0	-\$9,399,301	\$3,630,002	\$84,808,432
01/01/2036	12/31/2036	\$278,272	\$0		-\$8,256,523		-\$990,783	\$0	\$0	\$0	-\$9,247,306	\$3,400,407	\$79,239,805
01/01/2037	12/31/2037	\$278,127	\$0		-\$8,086,092		-\$970,331	\$0	\$0	\$0	-\$9,056,423	\$3,168,060	\$73,629,568
01/01/2038	12/31/2038	\$277,943	\$0		-\$7,906,344		-\$948,761	\$0	\$0	\$0	-\$8,855,105	\$2,934,179	\$67,986,585
01/01/2039	12/31/2039	\$277,924	\$0		-\$7,692,048		-\$923,046	\$0	\$0	\$0	-\$8,615,094	\$2,699,786	\$62,349,201
01/01/2040	12/31/2040	\$278,093	\$0		-\$7,452,017		-\$894,242	\$0	\$0	\$0	-\$8,346,259	\$2,466,287	\$56,747,323
01/01/2041	12/31/2041	\$277,735	\$0		-\$7,231,314		-\$867,758	\$0	\$0	\$0	-\$8,099,072	\$2,233,797	\$51,159,783
01/01/2042	12/31/2042	\$277,431	\$0		-\$6,968,636		-\$836,236	\$0	\$0	\$0	-\$7,804,872	\$2,002,982	\$45,635,323
01/01/2043	12/31/2043	\$277,332	\$0		-\$6,707,169		-\$804,860	\$0	\$0	\$0	-\$7,512,029	\$1,774,821	\$40,175,446
01/01/2044	12/31/2044	\$277,447	\$0		-\$6,440,034		-\$772,804	\$0	\$0	\$0	-\$7,212,838	\$1,549,552	\$34,789,608
01/01/2045	12/31/2045	\$277,323	\$0		-\$6,147,603		-\$737,712	\$0	\$0	\$0	-\$6,885,315	\$1,328,067	\$29,509,683
01/01/2046	12/31/2046	\$276,492	\$0		-\$5,883,430		-\$706,012	\$0	\$0	\$0	-\$6,589,442	\$1,110,353	\$24,307,086
01/01/2047	12/31/2047	\$276,116	\$0		-\$5,593,889		-\$671,267	\$0	\$0	\$0	-\$6,265,156	\$896,578	\$19,214,624
01/01/2048	12/31/2048	\$276,131	\$0		-\$5,305,780		-\$636,694	\$0	\$0	\$0	-\$5,942,474	\$687,455	\$14,235,737
01/01/2049	12/31/2049	\$276,066	\$0		-\$5,029,199		-\$603,504	\$0	\$0	\$0	-\$5,632,703	\$482,864	\$9,361,964
01/01/2050	12/31/2050	\$276,004	\$0		-\$4,740,052		-\$568,806	\$0	\$0	\$0	-\$5,308,858	\$283,060	\$4,612,170
01/01/2051	12/31/2051	\$275,103	\$0		-\$4,442,845		-\$533,141	\$0	\$0	\$0	-\$4,975,986	\$88,713	\$0

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:	Local 888 PF
EIN:	13-6367793
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	

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	\$105,655,599	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.
2	Inactive vested exclusion for age over 85	(\$16,091,646)	\$89,563,953	Show details supporting the SFA amount on Sheet 6A-2.
3	CBU assumption	(\$2,017,355)	\$87,546,598	Show details supporting the SFA amount on Sheet 6A-3.
4	Administrative expense assumption	\$7,252,553	\$94,799,151	Show details supporting the SFA amount on Sheet 6A-4.
5				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

Item Description (from 6A-1):	Inactive vested exclusion for age over 85
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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:	Local 888 PF
EIN:	13-6367793
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$45,279,878
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$89,563,953
Non-SFA Interest Rate:	4.25%
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		(1) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	12/31/2023	\$307,287	\$2,582,680	\$0	-\$8,466,176	\$0	-\$1,015,941	-\$9,482,117	\$3,186,120	\$83,267,956	\$0	\$1,980,689	\$50,150,534
01/01/2024	12/31/2024	\$298,398	\$1,387,862	\$0	-\$8,455,265	\$0	-\$1,014,632	-\$9,469,897	\$2,949,006	\$76,747,066	\$0	\$2,164,245	\$54,001,038
01/01/2025	12/31/2025	\$289,598	\$265,862	\$0	-\$8,449,068	\$0	-\$1,013,888	-\$9,462,956	\$2,703,308	\$69,987,418	\$0	\$2,305,864	\$56,862,362
01/01/2026	12/31/2026	\$279,037	\$517,379	\$0	-\$8,460,344	\$0	-\$1,015,241	-\$9,475,585	\$2,448,216	\$62,960,048	\$0	\$2,432,164	\$60,090,941
01/01/2027	12/31/2027	\$277,498	\$1,175,154	\$0	-\$8,485,968	\$0	-\$1,018,316	-\$9,504,284	\$2,182,708	\$55,638,472	\$0	\$2,582,161	\$64,125,755
01/01/2028	12/31/2028	\$277,357	\$1,175,154	\$0	-\$8,525,300	\$0	-\$1,023,036	-\$9,548,336	\$1,905,799	\$47,995,935	\$0	\$2,753,638	\$68,331,904
01/01/2029	12/31/2029	\$277,184	\$1,175,154	\$0	-\$8,532,649	\$0	-\$1,023,918	-\$9,556,567	\$1,617,511	\$40,056,879	\$0	\$2,932,396	\$72,716,638
01/01/2030	12/31/2030	\$277,192	\$1,175,154	\$0	-\$8,530,163	\$0	-\$1,023,620	-\$9,553,783	\$1,318,264	\$31,821,360	\$0	\$3,118,748	\$77,287,732
01/01/2031	12/31/2031	\$277,433	\$1,175,154	\$0	-\$8,553,387	\$0	-\$1,026,406	-\$9,579,793	\$1,007,263	\$23,248,829	\$0	\$3,313,024	\$82,053,343
01/01/2032	12/31/2032	\$277,429	\$303,165	\$0	-\$8,549,867	\$0	-\$1,025,984	-\$9,575,851	\$684,157	\$14,357,136	\$0	\$3,498,577	\$86,132,513
01/01/2033	12/31/2033	\$277,520	\$38,388	\$0	-\$8,485,145	\$0	-\$1,018,217	-\$9,503,362	\$350,396	\$5,204,170	\$0	\$3,666,785	\$90,115,206
01/01/2034	12/31/2034	\$277,510	\$29,681	\$0	-\$8,406,685	\$0	-\$1,008,802	-\$5,204,170	\$0	\$0	-\$4,211,318	\$3,740,530	\$89,951,610
01/01/2035	12/31/2035	\$277,859	\$14,841	\$0	-\$8,282,222	\$0	-\$993,867	\$0	\$0	\$0	-\$9,276,089	\$3,618,622	\$84,586,842
01/01/2036	12/31/2036	\$278,272	\$0	\$0	-\$8,181,690	\$0	-\$981,803	\$0	\$0	\$0	-\$9,163,493	\$3,392,887	\$79,094,509
01/01/2037	12/31/2037	\$278,127	\$0	\$0	-\$8,035,846	\$0	-\$964,302	\$0	\$0	\$0	-\$9,000,148	\$3,163,159	\$73,535,647
01/01/2038	12/31/2038	\$277,943	\$0	\$0	-\$7,873,067	\$0	-\$944,768	\$0	\$0	\$0	-\$8,817,835	\$2,931,031	\$67,926,786
01/01/2039	12/31/2039	\$277,924	\$0	\$0	-\$7,670,321	\$0	-\$920,439	\$0	\$0	\$0	-\$8,590,760	\$2,697,796	\$62,311,746
01/01/2040	12/31/2040	\$278,093	\$0	\$0	-\$7,438,048	\$0	-\$892,566	\$0	\$0	\$0	-\$8,330,614	\$2,465,050	\$56,724,275
01/01/2041	12/31/2041	\$277,735	\$0	\$0	-\$7,222,486	\$0	-\$866,698	\$0	\$0	\$0	-\$8,089,184	\$2,233,042	\$51,145,867
01/01/2042	12/31/2042	\$277,431	\$0	\$0	-\$6,963,160	\$0	-\$835,579	\$0	\$0	\$0	-\$7,798,739	\$2,002,529	\$45,627,088
01/01/2043	12/31/2043	\$277,332	\$0	\$0	-\$6,703,840	\$0	-\$804,461	\$0	\$0	\$0	-\$7,508,301	\$1,774,555	\$40,170,674
01/01/2044	12/31/2044	\$277,447	\$0	\$0	-\$6,438,051	\$0	-\$772,566	\$0	\$0	\$0	-\$7,210,617	\$1,549,400	\$34,786,904
01/01/2045	12/31/2045	\$277,323	\$0	\$0	-\$6,146,447	\$0	-\$737,574	\$0	\$0	\$0	-\$6,884,021	\$1,327,982	\$29,508,188
01/01/2046	12/31/2046	\$276,492	\$0	\$0	-\$5,882,770	\$0	-\$705,932	\$0	\$0	\$0	-\$6,588,702	\$1,110,307	\$24,306,284
01/01/2047	12/31/2047	\$276,116	\$0	\$0	-\$5,593,521	\$0	-\$671,223	\$0	\$0	\$0	-\$6,264,744	\$896,553	\$19,214,209
01/01/2048	12/31/2048	\$276,131	\$0	\$0	-\$5,305,580	\$0	-\$636,670	\$0	\$0	\$0	-\$5,942,250	\$687,442	\$14,235,533
01/01/2049	12/31/2049	\$276,066	\$0	\$0	-\$5,029,093	\$0	-\$603,491	\$0	\$0	\$0	-\$5,632,584	\$482,858	\$9,361,873
01/01/2050	12/31/2050	\$276,004	\$0	\$0	-\$4,739,996	\$0	-\$568,800	\$0	\$0	\$0	-\$5,308,796	\$283,058	\$4,612,139
01/01/2051	12/31/2051	\$275,103	\$0	\$0	-\$4,442,817	\$0	-\$533,138	\$0	\$0	\$0	-\$4,975,955	\$88,712	\$0

TEMPLATE 6A - Sheet 6A-3

Item Description (from 6A-1):	CBU assumption
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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:	Local 888 PF
EIN:	13-6367793
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$45,279,878
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$87,546,598
Non-SFA Interest Rate:	4.25%
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	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	\$416,366	\$2,582,680	\$0	-\$8,466,176	-\$1,015,941	-\$9,482,117	\$3,110,066	\$81,174,547	\$0	\$1,982,814	\$50,261,737	
01/01/2024	12/31/2024	\$416,335	\$1,387,862	\$0	-\$8,455,265	-\$1,014,632	-\$9,469,897	\$2,870,085	\$74,574,735	\$0	\$2,171,268	\$54,237,202	
01/01/2025	12/31/2025	\$417,598	\$265,862	\$0	-\$8,449,068	-\$1,013,888	-\$9,462,956	\$2,621,411	\$67,733,190	\$0	\$2,318,394	\$57,239,056	
01/01/2026	12/31/2026	\$417,591	\$517,379	\$0	-\$8,460,344	-\$1,015,241	-\$9,475,585	\$2,363,231	\$60,620,836	\$0	\$2,450,872	\$60,624,898	
01/01/2027	12/31/2027	\$417,592	\$1,175,154	\$0	-\$8,485,968	-\$1,018,316	-\$9,504,284	\$2,094,519	\$53,211,071	\$0	\$2,607,584	\$64,825,227	
01/01/2028	12/31/2028	\$417,379	\$1,175,154	\$0	-\$8,525,300	-\$1,023,036	-\$9,548,336	\$1,814,286	\$45,477,022	\$0	\$2,786,093	\$69,203,854	
01/01/2029	12/31/2029	\$417,118	\$1,175,154	\$0	-\$8,534,183	-\$1,024,102	-\$9,558,285	\$1,522,513	\$37,441,250	\$0	\$2,972,180	\$73,768,306	
01/01/2030	12/31/2030	\$417,131	\$1,175,154	\$0	-\$8,534,258	-\$1,024,111	-\$9,558,369	\$1,219,563	\$29,102,443	\$0	\$3,166,169	\$78,526,760	
01/01/2031	12/31/2031	\$417,494	\$1,175,154	\$0	-\$8,559,145	-\$1,027,097	-\$9,586,242	\$904,630	\$20,420,831	\$0	\$3,368,411	\$83,487,819	
01/01/2032	12/31/2032	\$417,487	\$303,165	\$0	-\$8,557,093	-\$1,026,851	-\$9,583,944	\$577,379	\$11,414,266	\$0	\$3,562,270	\$87,770,741	
01/01/2033	12/31/2033	\$417,624	\$38,388	\$0	-\$8,493,606	-\$1,019,233	-\$9,512,839	\$239,260	\$2,140,687	\$0	\$3,739,139	\$91,965,892	
01/01/2034	12/31/2034	\$417,610	\$29,681	\$0	-\$8,423,283	-\$1,010,794	-\$2,140,687	\$0	\$0	-\$7,293,390	\$3,752,131	\$88,871,924	
01/01/2035	12/31/2035	\$418,134	\$14,841	\$0	-\$8,303,727	-\$996,447	\$0	\$0	\$0	-\$9,300,174	\$3,574,922	\$83,579,647	
01/01/2036	12/31/2036	\$418,756	\$0	\$0	-\$8,208,221	-\$984,987	\$0	\$0	\$0	-\$9,193,208	\$3,352,145	\$78,157,340	
01/01/2037	12/31/2037	\$418,538	\$0	\$0	-\$8,068,626	-\$968,235	\$0	\$0	\$0	-\$9,036,861	\$3,125,233	\$72,664,250	
01/01/2038	12/31/2038	\$418,261	\$0	\$0	-\$7,909,979	-\$949,197	\$0	\$0	\$0	-\$8,859,176	\$2,895,794	\$67,119,129	
01/01/2039	12/31/2039	\$418,232	\$0	\$0	-\$7,715,657	-\$925,879	\$0	\$0	\$0	-\$8,641,536	\$2,665,054	\$61,560,878	
01/01/2040	12/31/2040	\$418,487	\$0	\$0	-\$7,484,231	-\$898,108	\$0	\$0	\$0	-\$8,382,339	\$2,434,701	\$56,031,728	
01/01/2041	12/31/2041	\$417,948	\$0	\$0	-\$7,271,943	-\$872,633	\$0	\$0	\$0	-\$8,144,576	\$2,205,085	\$50,510,185	
01/01/2042	12/31/2042	\$417,490	\$0	\$0	-\$7,016,189	-\$841,943	\$0	\$0	\$0	-\$7,858,132	\$1,976,896	\$45,046,440	
01/01/2043	12/31/2043	\$417,341	\$0	\$0	-\$6,756,516	-\$810,782	\$0	\$0	\$0	-\$7,567,298	\$1,751,269	\$39,647,752	
01/01/2044	12/31/2044	\$417,515	\$0	\$0	-\$6,490,181	-\$778,822	\$0	\$0	\$0	-\$7,269,003	\$1,528,582	\$34,324,847	
01/01/2045	12/31/2045	\$417,328	\$0	\$0	-\$6,199,937	-\$743,992	\$0	\$0	\$0	-\$6,943,929	\$1,309,715	\$29,107,960	
01/01/2046	12/31/2046	\$416,077	\$0	\$0	-\$5,936,891	-\$712,427	\$0	\$0	\$0	-\$6,649,318	\$1,094,643	\$23,969,363	
01/01/2047	12/31/2047	\$415,511	\$0	\$0	-\$5,648,673	-\$677,841	\$0	\$0	\$0	-\$6,326,514	\$883,551	\$18,941,911	
01/01/2048	12/31/2048	\$415,535	\$0	\$0	-\$5,361,129	-\$643,335	\$0	\$0	\$0	-\$6,004,464	\$677,176	\$14,030,158	
01/01/2049	12/31/2049	\$415,437	\$0	\$0	-\$5,085,650	-\$610,278	\$0	\$0	\$0	-\$5,695,928	\$475,410	\$9,225,077	
01/01/2050	12/31/2050	\$415,343	\$0	\$0	-\$4,800,019	-\$576,002	\$0	\$0	\$0	-\$5,376,021	\$278,436	\$4,542,835	
01/01/2051	12/31/2051	\$413,988	\$0	\$0	-\$4,503,357	-\$540,403	\$0	\$0	\$0	-\$5,043,760	\$86,937	\$0	

Version Updates

v20220701p

Version	Date updated
v20220701p	07/01/2022

TEMPLATE 7

v20220701p

7a - Assumption/Method Changes for SFA Eligibility

File name: *Template 7 Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

Instructions for Section C, Item (7)a. of the Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance:

Sheet 7a of Template 7 is not required if the plan is eligible for SFA under § 4262.3(a)(2) (MPRA suspensions) or § 4262.3(a)(4) (certain insolvent plans) of PBGC's special financial assistance regulation.

Sheet 7a of Template 7 is not required if the plan is eligible based on a certification of plan status completed before January 1, 2021.

Sheet 7a of Template 7 is not required if the plan is eligible based on a certification of plan status completed after December 31, 2020 but reflects the same assumptions as those in the pre-2021 certification of plan status.

Provide 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 brief explanations as to why using those assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable.

This table should identify all changed assumptions/methods (including those that are reflected in the Baseline provided in Template 5A or Template 5B) and should be an abbreviated version of information provided in Section D, Item (6)a. of the SFA filing instructions.

For example, if the mortality assumption used in the pre-2021 certification of plan status is the RP-2000 mortality table, and the plan proposes to change to the Pri-2012(BC) table, complete one line of the table as follows:

	(A)	(B)	(C)
Assumption/Method That Has Changed From Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption/method used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption/method used in showing the plan's eligibility for SFA (if different)	Brief explanation on why the assumption/method in (A) is no longer reasonable and why the assumption/method in (B) is reasonable
Base Mortality Assumption	RP-2000 mortality table	Pri-2012(BC) mortality table	Prior assumption is outdated. New assumption reflects more recently published experience for blue collar workers.

Add one line for each assumption/method that has changed from that used in the most recent certification of plan status completed prior to 1/1/2021.

Since this Template 7a is intended as an abbreviated version of more detailed information provided in Section D, Item (6)a. of the SFA filing instructions, it is not necessary to include full tables of rates at every age (e.g., for retirement, turnover, etc.). Instead, a high level description that focuses on what aspect of the assumption/method has changed is preferred.

TEMPLATE 7

v20220701p

7b - Assumption/Method Changes for SFA Amount

File name: *Template 7 Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

Instructions for Section C, Item (7)b. of the Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance:

Provide a table identifying which assumptions/methods used in determining the amount of SFA differ from those used in the pre-2021 certification of plan status (except the non-SFA and SFA interest rates) and brief explanations as to why using those original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable.

Please 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 guidance on Special Financial Assistance Assumptions.

This table should identify all changed assumptions/methods except for the interest rates (including those that are reflected in the Baseline provided in Template 5A or Template 5B) and should be an abbreviated version of information provided in Section D, Item (6)b. of the SFA filing instructions.

For example, if the mortality assumption used in the pre-2021 certification of plan status is the RP-2000 mortality table, and the plan proposes to change to the Pri-2012(BC) table, complete one line of the table as follows:

	(A)	(B)	(C)
Assumption/Method That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption/method used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption/method used to determine the requested SFA amount (if different)	Brief explanation on why the assumption/method in (A) is no longer reasonable and why the assumption/method in (B) is reasonable
Base Mortality Assumption	RP-2000 mortality table	Pri-2012(BC) mortality table	Original assumption is outdated. New assumption reflects more recently published experience for blue collar workers.

For example, assume the plan is projected to be insolvent in 2029 in the pre-2021 certification of plan status. The plan changes its CBU assumption by extending the assumption to the later projection years 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. Complete one line of the table as follows:

	(A)	(B)	(C)
Assumption/Method That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption/method used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption/method used to determine the requested SFA amount (if different)	Brief explanation on why the assumption/method in (A) is no longer reasonable and why the assumption/method in (B) is reasonable
CBU Assumption	Decrease from most recent plan year's actual number of CBUs by 2% per year to 2028	Same number of CBUs for each projection year to 2028 as shown in (A), then constant CBUs for all years after 2028.	Original assumption does not address years after original projected insolvency in 2029. Proposed assumption uses acceptable extension methodology.

Add one line for each assumption/method that has changed from that used in the most recent certification of plan status completed prior to 1/1/2021.

Since this Template 7b is intended as an abbreviated version of more detailed information provided in Section D, Item (6)b. of the SFA filing instructions, it is not necessary to include full tables of rates at every age (e.g., for retirement, turnover, etc.). Instead, a high level description that focuses on what aspect of the assumption/method has changed is preferred.

Template 7 - Sheet 7b
Assumption/Method Changes - SFA Amount

v20220701p

PLAN INFORMATION

Abbreviated Plan Name:	L888 PF	
EIN:	13-6367793	
PN:	001	

	(A)	(B)	(C)
Assumption/Method That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption/method used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption/method used to determine the requested SFA amount (if different)	Brief explanation on why the assumption/method in (A) is no longer reasonable and why the assumption/method in (B) is reasonable
Base Mortality	RP-2014 Blue Collar Employee/Healthy Annuitant Mortality Tables; No Separate Mortality for Disabled Annuitants	Pri-2012 Blue Collar Employee/Healthy Annuitant/ Disabled Annuitant Mortality amount weighted Tables	Original assumption is outdated. New assumption reflects more recently published experience.
Mortality Improvement	Scale MP-2017	Scale MP-2021	Original assumption is outdated. New assumption reflects more recently published experience.
New Entrant Profile	None	Assumed new entrant profile as described in the guidance, specifically using new entrants and rehires in each of the five plan years ended in 2021 (prior to the census date), with one-year age banding	The prior assumption did not reflect any new entrants, which is not appropriate for a projection through 2051 and doesn't reflect the experience of the plan. The updated assumption uses the acceptable methodology from PBGC guidance.
Administrative Expenses	\$1,071,000 (payable monthly) for 2020, increasing at an assumed rate of 2% per year through the projected year of insolvency.	Administrative expenses are projected as four separate components, PBGC premium expenses based on total headcount (including the increase to \$52 in 2031), Expenses unrelated to headcounts projected with 2.0% assumed increases per year, other expenses projected on a per capita basis with 2.0% assumed annual increases in per capita expenses and one-time actuarial and legal fees for 2023, 2024 and 2025 related to the SFA application. The anchor year for projecting administrative expenses is the year ended December 31, 2022 with one-time expenses related to the fund office relocation and SFA application removed. There is no cap on the total administrative expenses.	The prior assumption is no longer reasonable because it did not address years after the original projected insolvency date, accurately reflect actual plan experience, or explicitly value the increase in PBGC premium rates in conjunction with the projection of plan participants. In addition, for the period January 1, 2017 - December 31, 2022, actual administrative expenses averaged 15.1% of benefit payments, higher than the 12% cap in the PBGC guidance.
Contribution Base Units	The number of active participants is assumed to decline by 5.0% per year and assumed annual increases of 3.0% in covered earnings. (Equivalent to annual declines in payroll of 2.15%). CBU's are assumed to remain level after 2027.	Total payroll is assumed to remain level for plan years on or after December 31, 2023. Annual covered earnings are assumed to increase by 3.0% per year and the number of active participants will decline in accordance with the total payroll assumption.	The prior assumption is no longer reasonable because it does not reflect actual Fund experience and does not address years after the original projected insolvency in 2028. The updated assumption uses the acceptable methodology from PBGC guidance.
Withdrawal Liability Payments for Currently Withdrawn Employers	Future withdrawal liability payments are projected based on the actual payment schedules for employer withdrawals that occurred and were assessed prior to December 31, 2019. Scheduled payments are assumed to be 100% collectable for those employers making payments and 0% collectable for all other employer withdrawals before December 31, 2019.	Future withdrawal liability payments are projected based on the actual payment schedules for employer withdrawals that occurred and were assessed prior to December 31, 2022. Scheduled payments are assumed to be 100% collectable for those employers' making payments and 0% collectable for all other employer withdrawals before December 31, 2022. Lump sum settlements for three employers have also been reflected.	The prior assumption did not address lump sum settlements that were agreed to and paid after the 2020 certification for two employers. In addition, the bankruptcy proceedings, and subsequent payment agreement, of one employer changed the original payment schedule included in the 2020 certification.
Contribution Rates	The solvency projection in the 2020 status certification projected contributions based on the weighted average contribution rate of various employers as of December 31, 2019 of 12.4% of pay. Contribution rates were assumed to increase, through the date of insolvency, by 9.1% per year in accordance with the Rehabilitation Plan in effect at that time.	Projected contributions are based on the weighted average of the various negotiated contribution rates by each employer that were in effect on July 9, 2021. The average contribution rate fluctuates annually as the active population demographics change from using an open group forecast and the new entrant profile.	The prior assumption is no longer reasonable for determining the amount of SFA because it did not address years after the original projected insolvency date. 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.
Exclusion of Terminated Vested Participants	No exclusion of terminated vested participants, all terminated vested participants were assumed to collect a benefit from the fund regardless of age	Terminated vested participants over age 85 as of the SFA measurement date are excluded and assumed to not collect a benefit from the fund.	The prior assumption is no longer reasonable based on the Fund's historical experience. Recent actual retirement experience of terminated vested participants over age 85 does not support those participants over age 85 filing benefit applications and option into payment.

Version Updates

v20220802p

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

TEMPLATE 8

File name: *Template 8 Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

v20220802p

Contribution and Withdrawal Liability Details

Provide details of the projected contributions and withdrawal liability payments used to calculate the requested SFA amount. This should include total contributions, contribution base units (including identification of the base unit used (i.e., hourly, weekly)), average contribution rate(s), reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and any other identifiable contribution streams. For withdrawal liability, separately show amounts for currently withdrawn employers and for future assumed withdrawals. Also provide the projected number of active participants at the beginning of each plan year.

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. For all other periods, provide the full plan year of information up to the plan year ending in 2051.

PLAN INFORMATION

Abbreviated Plan Name:	L888 PF
EIN:	13-6367793
PN:	001

Unit (e.g. hourly, weekly)	Payroll
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All Other Sources of Non-Investment Income

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Total Contributions*	Total Contribution Base Units	Average Contribution Rate	Reciprocity Contributions (if applicable)	Additional Rehab Plan Contributions (if applicable)	Other - Explain if Applicable	Withdrawal Liability Payments for Currently Withdrawn Employers	Withdrawal Liability Payments for Projected Future Withdrawals	Projected Number of Active Participants (Including New Entrants) at the Beginning of the Plan Year
12/31/2022	12/31/2023	\$416,366	2,654,024	15.69%				\$2,582,680		61
01/01/2024	12/31/2024	\$416,335	2,654,024	15.69%				\$1,387,862		59
01/01/2025	12/31/2025	\$417,598	2,654,024	15.73%				\$265,862		58
01/01/2026	12/31/2026	\$417,591	2,654,024	15.73%				\$517,379		56
01/01/2027	12/31/2027	\$417,592	2,654,024	15.73%				\$1,175,154		55
01/01/2028	12/31/2028	\$417,379	2,654,024	15.73%				\$1,175,154		54
01/01/2029	12/31/2029	\$417,118	2,654,024	15.72%				\$1,175,154		52
01/01/2030	12/31/2030	\$417,131	2,654,024	15.72%				\$1,175,154		50
01/01/2031	12/31/2031	\$417,494	2,654,024	15.73%				\$1,175,154		49
01/01/2032	12/31/2032	\$417,487	2,654,024	15.73%				\$303,165		49
01/01/2033	12/31/2033	\$417,624	2,654,024	15.74%				\$38,388		48
01/01/2034	12/31/2034	\$417,610	2,654,024	15.73%				\$29,681		47
01/01/2035	12/31/2035	\$418,134	2,654,024	15.75%				\$14,841		47
01/01/2036	12/31/2036	\$418,756	2,654,024	15.78%						48
01/01/2037	12/31/2037	\$418,538	2,654,024	15.77%						47
01/01/2038	12/31/2038	\$418,261	2,654,024	15.76%						47
01/01/2039	12/31/2039	\$418,232	2,654,024	15.76%						46
01/01/2040	12/31/2040	\$418,487	2,654,024	15.77%						46
01/01/2041	12/31/2041	\$417,948	2,654,024	15.75%						46
01/01/2042	12/31/2042	\$417,490	2,654,024	15.73%						45
01/01/2043	12/31/2043	\$417,341	2,654,024	15.72%						44
01/01/2044	12/31/2044	\$417,515	2,654,024	15.73%						43
01/01/2045	12/31/2045	\$417,328	2,654,024	15.72%						42
01/01/2046	12/31/2046	\$416,077	2,654,024	15.68%						42
01/01/2047	12/31/2047	\$415,511	2,654,024	15.66%						41
01/01/2048	12/31/2048	\$415,535	2,654,024	15.66%						41
01/01/2049	12/31/2049	\$415,437	2,654,024	15.65%						40
01/01/2050	12/31/2050	\$415,343	2,654,024	15.65%						40
01/01/2051	12/31/2051	\$413,988	2,654,024	15.60%						40

* Total contributions shown here should be contributions based upon CBUs and should not include items separately shown in any columns under "All Other Sources of Non-Investment Income."