

PLAN INFORMATION

Abbreviated Plan Name: OPSEPT

EIN: 93-0694182

PN: 001

Section D, Item 5 – Narrative Description of Future Contributions and Withdrawal Liability Payments

The section provides a detailed narrative description of the development of the assumed contribution base units (hours) that differ from the Plan’s original application.

Contribution Base Units (Hours)

In developing the projected hours used for determining the amount of SFA, the Plan relied on the historical trend of hours, following the “generally acceptable” methodology in the PBGC’s Assumptions Guidance document.

Methodology

The methodology used to develop the Plan’s projected contribution base units was as follows:

1. Determine the Plan’s geometric average rate of change in actual hours following the PBGC’s “generally acceptable” methodology. For this purpose, the hours of any employers who had withdrawn prior to the measurement date of December 31, 2022 were excluded.
2. Because the resulting trend in step 1 was positive, apply a level trend (as allowed under the PBGC’s guidance) to each current employer individually, using an “anchor year” of 2019. The projection was anchored to 2019 rather than 2022 because the Plan’s historically low hours in 2022 appeared to be an outlier.
3. Project hours for PNW VegCo, which first became a contributory employer in 2020 after purchasing portions of withdrawn employer NORPAC’s operation upon their bankruptcy, beginning with their first non-COVID plan year of participation, 2022.
4. Reflect a plant closure (Del Monte Toppenish) on April 26, 2024 by assuming 1/3 of the plant’s full year’s hours are reported in 2024, and no hours for any year thereafter.

These calculations are detailed below.

Average Rate of Change in CBU (hours)

The Plan’s historical hours (net of refunds), excluding hours of withdrawn employers, are shown in the table below.

Year	Hours, Net of Refunds, Excluding Withdrawn Employers	Rate of Change
2010	660,521	N/A
2011	782,000	1.184
2012	833,369	1.066
2013	905,381	1.086
2014	795,376	0.878
2015	831,418	1.045

PLAN INFORMATION

Abbreviated Plan Name: OPSEPT

EIN: 93-0694182

PN: 001

Year	Hours, Net of Refunds, Excluding Withdrawn Employers	Rate of Change
2016	795,069	0.956
2017	821,104	1.033
2018	835,998	1.018
2019	878,980	1.051
Geometric Average Rate of Change		3.23%

Based on the calculation above and based on the PBGC's guidance, for purposes of determining the SFA amounts, each employer's hours are assumed to remain level each year in the future at their 2019 level. PNW VegCo was projected at their 2022 level, which was their first non-COVID year of participation. The trend described above, along with the impact of Del Monte's 2024 Toppenish plant closure, results in the projected hours by employer shown below:

Year	Del Monte*	Diamond Fruit	Duckwall-Pooley	National Frozen	PNW VegCo	Pacific Coast Producers	Total
2023	326,576	162,898	114,712	234,422	164,739	40,372	1,043,719
2024	248,068	162,898	114,712	234,422	164,739	40,372	965,211
2025	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2026	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2027	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2028	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2029	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2030	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2031	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2032	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2033	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2034	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2035	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2036	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2037	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2038	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2039	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2040	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2041	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2042	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2043	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2044	208,814	162,898	114,712	234,422	164,739	40,372	925,957

PLAN INFORMATION

Abbreviated Plan Name: OPSEPT

EIN: 93-0694182

PN: 001

Year	Del Monte*	Diamond Fruit	Duckwall-Pooley	National Frozen	PNW VegCo	Pacific Coast Producers	Total
2045	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2046	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2047	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2048	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2049	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2050	208,814	162,898	114,712	234,422	164,739	40,372	925,957
2051	208,814	162,898	114,712	234,422	164,739	40,372	925,957

** Reflects closure of Toppenish plant effective April 26, 2024*

Withdrawal Liability

As shown above, the future trend in contribution base units was applied to each individual employer. Each employer's contribution base units were then analyzed to determine if any partial withdrawals would be triggered by the projected decreasing hours.

It was determined that Pacific Coast Producers is expected to trigger a partial withdrawal due to a 70% decline in 2024. The resulting payment schedule is \$14,150 each year for 20 years. It is assumed the first payment will be due on January 1, 2027. This is because the calculation of the payment amount depends on the 2025 hours, which are not generally known until the fourth quarter of the following year due to the Plan's refund process.

No other withdrawal liability payments were assumed.

PLAN INFORMATION

Abbreviated Plan Name: OPSEPT

EIN: 93-0694182

PN: 001

Section D, Item 6b – Rationale for assumption changes for determining the SFA amount

The following assumptions were modified from the Plan’s original application. Below is an explanation of each change as compared to the 2020 certification assumption (“original assumption”) along with supporting rationale, including information as to why the original assumptions are no longer reasonable and why the new assumptions are reasonable.

Contribution Base Units (Hours)	
Original assumption	<ul style="list-style-type: none"> ○ For the 2020 plan year: 852,000 hours ○ For each subsequent year: 0.75% per year decrease from prior year through the year prior to projected insolvency (2026)
Baseline SFA assumption	<ul style="list-style-type: none"> ○ For the 2020 plan year: 852,000 hours ○ For each subsequent year: 0.75% per year decrease from prior year through the year prior to projected insolvency (2026), then level hours of 814,372 in 2027 through 2051
SFA assumption	<ul style="list-style-type: none"> ○ For the 2023 plan year: 1,043,719 hours ○ For 2024, 965,211 hours, reflecting Del Monte Toppenish plant closure in April 2024 ○ For 2025 through 2051: 925,957 hours
Reason original assumption is not reasonable	<p>The original assumption is not reasonable for the determination of the SFA amount because:</p> <ul style="list-style-type: none"> ○ It did not extend beyond the end of the certification projection period, which was the year prior to projected insolvency (2026), ○ It did not reflect the addition of a new signatory employer (PNW VegCo), ○ It did not reflect the Plan’s experience through the SFA measurement date, and ○ It did not reflect the closure of Del Monte’s Toppenish plant.
Reason SFA assumption is reasonable	<p>The updated assumption is reasonable because:</p> <ul style="list-style-type: none"> ○ It extends through the entire SFA projection period, ○ It reflects the Plan’s experience through the SFA measurement date, ○ It reflects all current signatory employers, ○ It reflects all plant closures known as of the revised application date, and ○ It reflects trend according to the PBGC’s guidance. <p>The complete table of assumed hours is included in the detailed narrative supporting the changes to the CBU assumption included in the SFA application under Section D, Item 5.</p>

PLAN INFORMATION

Abbreviated Plan Name: OPSEPT

EIN: 93-0694182

PN: 001

Administrative Expense	
Original assumption	1.0% annual increase in administrative (non-investment) expenses through the year prior to projected insolvency (2026) starting from a base of \$575,000 in 2019.
Baseline SFA assumption	<p>1.0% annual increase in administrative (non-investment) expenses through 2051 starting from a base of \$575,000 in 2019, capped at 15% of expected benefit payments, with the following modifications:</p> <ol style="list-style-type: none"> 1. Actual PBGC premium rates were reflected where known, and 2. The PBGC flat rate premium is adjusted to reflect the change to \$52 effective January 1, 2031. <p>The non-PBGC premium administrative expenses were assumed to be \$362,169 in 2019.</p>
SFA assumption	<p>2.3% annual increase in administrative (non-investment) expenses and PBGC per-participant premium rates through December 31, 2051 starting from a base of \$540,000 in 2022, with the following modifications:</p> <ol style="list-style-type: none"> 1. Actual PBGC premium rates were reflected where known, 2. The PBGC premium rates reflect the scheduled change to \$52 effective January 1, 2031, 3. Actual plan expenses for 2023 were reflected to include costs of the SFA application incurred in 2023, and 4. A one-time expense of \$135,000 was added to 2024 to reflect anticipated costs related to the SFA application. <p>The non-PBGC premium administrative expenses were assumed to be \$310,467 in 2022 based on the January 1, 2022 actuarial valuation assumption.</p>
Reason original assumption is not reasonable	<p>The original assumption is no longer reasonable because:</p> <ul style="list-style-type: none"> ○ It did not extend beyond the end of the certification projection period, which was the year prior to projected insolvency (2026), ○ It did not reflect actual expenses and experience through the measurement date, ○ It did not anticipate the expense of preparing an SFA application, and ○ The annual increase assumption does not reflect inflation expectations as of the SFA measurement date.
Reason SFA assumption is reasonable	<p>The updated assumption is reasonable because:</p> <ul style="list-style-type: none"> ○ It extends through the entire SFA projection period, ○ It reflects the increase in the PBGC's flat rate premium that will occur in 2031 under section 4006(a)(3)(A) of ERISA,

PLAN INFORMATION

Abbreviated Plan Name: OPSEPT

EIN: 93-0694182

PN: 001

Administrative Expense	
	<ul style="list-style-type: none"> ○ It reflects current experience and expectations for non-SFA administrative expenses, ○ It reflects the additional expected administrative cost of the SFA application during the 2024 plan year, and ○ It reflects current inflation expectations (described below). <p>Future administrative expenses are not capped as a percentage of projected annual benefit payments because it would result in insufficient SFA to pay for PBGC premiums and other administrative expenses for the Plan. Because of its unusual contribution structure, OPSEPT has over 7,300 participants with very small benefits. Actual administrative expenses have been roughly 70-90% of annual benefit payments, so it would be inappropriate to apply the cap as contemplated in the Assumptions Guidance.</p> <p>Administrative expenses are assumed to increase on average with inflation. The 2.3% inflation assumption is based on Milliman's capital market assumptions as of December 31, 2022.</p> <p>The assumed SFA expense for 2024 reflects known expenses of about \$120,000 incurred through October 30, 2024, plus anticipated expenses of at least \$15,000 preparing the resubmission in November 2024 and responding to any further inquiries from the PBGC.</p>

Retroactive Payments	
Original assumption	Expected retroactive payments for terminated vested participants past Normal Retirement Age were spread over 20 years.
SFA assumption	Reflect anticipated retroactive payments in the first year of the projection. For the SFA calculation, the estimated retroactive lump sum payments provided in Section D, Appendix B of the original application were assumed to be made in 2023. Certain retroactive beneficiary payments resulting from the death audit were also assumed to be paid in 2023, as previously approved by the PBGC.
Reason original assumption is not reasonable	Spreading the retroactive payments over 20 years is not reasonable because it is inconsistent how these payments will be paid. In addition, the methodology did not reflect interest for delayed payments and assumed that some participants would receive a share of their retroactive payments at unreasonably old ages.
Reason SFA assumption is reasonable	This assumption is reasonable because it is consistent with how the Plan's benefits are expected to be paid when they are put into pay status.

PLAN INFORMATION

Abbreviated Plan Name: OPSEPT

EIN: 93-0694182

PN: 001

Withdrawal Liability	
Original assumption	The original assumption reflected no future withdrawal liability income through the year prior to projected insolvency (2026).
SFA assumption	The updated assumption anticipates reflects withdrawal liability payments of \$14,150 per year from 2027 through 2046.
Reason original assumption is not reasonable	The original assumption is not reasonable because it did not extend beyond the end of the certification projection period, which was the year prior to projected insolvency (2026).
Reason SFA assumption is reasonable	<p>The updated assumption is reasonable because:</p> <ul style="list-style-type: none">○ It reflects the longer projection period,○ No additional collections of withdrawal liability are expected from previously withdrawn employers, and○ Consistent with the projected hours by employer, the updated assumption reflects one anticipated partial withdrawal for Pacific Coast Producers in 2024. <p>Additional details on the projected hours and withdrawal liability are provided under Section D, Item 5 of the SFA application.</p>

PLAN INFORMATION

Abbreviated Plan Name: OPSEPT

EIN: 93-0694182

PN: 001

Section E, Item 5 – SFA Amount Certification

This revised application filed on behalf of the Oregon Processors Seasonal Employees Pension Trust (“Plan”) sets forth the Special Financial Assistance (SFA) amount to which the Plan is eligible under the American Rescue Plan Act of 2021. Based on the actuarial assumptions and data described herein and an SFA measurement date of December 31, 2022, I hereby certify that the amount of **\$18,283,499** has been calculated pursuant to ERISA §4262(j)(1) and the PBGC’s Final Rule §4262.4.

Eligibility

The Plan is eligible for SFA based on § 4262.3(a)(1) because it was certified in critical and declining status in the 2020 plan year.

Actuarial Assumptions and Methods, Participant Data, and Key Dates

Milliman determined the amount of SFA at the request of the Board of Trustees of the Plan as part of the Plan’s application for SFA. The SFA amount is based on the following:

- A measurement date of December 31, 2022. A lock-in application was filed on March 28, 2023.
- The non-SFA interest rate used was 5.50% and the SFA interest used was 3.77%, as required under §4262.4(e)(1) and §4262.4(e)(2), respectively.
- In general, the other actuarial assumptions and methods are the same as those used in the certification of the Plan’s status as of January 1, 2020. As allowed under the PBGC’s Assumptions Guidance, assumptions that were changed for purposes of determining the amount of SFA include those related to:
 - Administrative expenses,
 - Contribution rates,
 - Future new entrants,
 - Contribution base units (CBUs),
 - Withdrawal liability payments,
 - Missing Terminated Vested participants,
 - Retroactive payments, and
 - Projected active participant count.

The changes that differ from the Plan’s original application, as well as justification for the changes, are described in detail in Section D, Item 6b of the SFA application (SFA App OPSEPT _ Revised.pdf). In my opinion, these assumptions are reasonable taking into account the experience of the Plan and reasonable expectations.

- Participant census data compiled as of January 1, 2022, which is summarized in the January 1, 2022 actuarial valuation included under Section B, Item 2. I hereby certify the results of the independent death audit were reflected in a manner consistent with the proposed treatment of the death matches sent to PBGC. These changes are detailed in Section B, Item 9. The final count of participants as of the census date are shown below:

PLAN INFORMATION

Abbreviated Plan Name: OPSEPT

EIN: 93-0694182

PN: 001

Participant Census Data

Active Participants	1,342
Vested Inactive Participants	3,641
Retired Participants	1,840
Disabled Participants	3
Beneficiaries*	182
Total Participants in Valuation	7,008

**Includes 116 Beneficiary records for deceased Vested Terminated Participants, for whom a 75% marriage assumption is applied to projected headcounts for purposes of calculating PBGC Premiums.*

Reliance

Milliman has prepared our calculations for the Plan's SFA application in accordance with generally acceptable actuarial principles and practices, and the provisions under §4262.4 of the PBGC's 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 information (some oral and some in writing) supplied by the Plan's administrator, auditor, and legal counsel. All data provided by others was relied on without audit, although we do review the information provided and found it to be reasonably consistent and comparable with information used for other purposes. The results depend on the integrity of this information. If any of this information is incomplete or inaccurate, our results may be different and our calculations may need to be revised.

Limited Use

Actuarial computations presented in this application were prepared to determine the amount of the Plan's SFA as outlined in section 4262 of the Employee Retirement Income Security Act of 1974 (ERISA) and PBGC's SFA regulation (29 CFR part 4262). Determinations for other purposes may yield significantly different results from those shown in this report. Other calculations may be needed for other purposes.

Any third-party recipient of this work product who desires professional guidance should not rely upon Milliman's work product, but should engage qualified professionals for advice appropriate to its own specific needs.

The consultants who worked on this assignment are actuaries. Milliman's work is not intended to be a substitute for qualified legal or accounting counsel.

Actuarial Qualifications

On the basis of the foregoing, I hereby certify that to the best of my knowledge and belief, this report is complete and accurate and has been prepared in accordance with generally recognized and accepted actuarial principles and practices which are consistent with the principles prescribed by the Actuarial Standards Board and the Code of Professional Conduct and Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States promulgated by the American Academy of Actuaries.

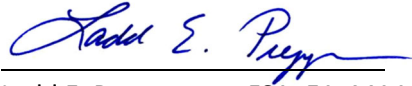
PLAN INFORMATION

Abbreviated Plan Name: OPSEPT

EIN: 93-0694182

PN: 001

I am a member of the American Academy of Actuaries and meet its Qualification Standards to render the actuarial opinion contained herein.



Ladd E. Preppernau, FSA, EA, MAAA

Enrolled Actuary #23-06705

November 27, 2024

PLAN INFORMATION

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PN: 001

Section E, Item 10 – Penalty of Perjury Statement

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



Michael Beranbaum, Union Trustee



Adam Sroufe, Employer Trustee

11/26/2024

Date

26 November 2024

Date

Application Checklist

v20240717p

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


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

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

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

Note: If you go to the e-Filing Portal and do not see "Application for Financial Assistance – Special" under the "Select a Filing Type," then the e-Filing Portal is temporarily closed and PBGC is not accepting applications (other than lock-in applications) at the time, unless the plan is eligible to make an emergency filing under § 4262.10(f). PBGC's website, www.pbgc.gov, 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 #22 to #29c, submit all information in a single document and identify here the relevant page numbers for each such Checklist Item.

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

Additional guidance is provided in the following columns:

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

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

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

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

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

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

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

All information and documentation, unless covered by the Privacy Act, that is included in an SFA application may be posted on PBGC's website at www.pbgc.gov 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
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v20240717p	07/17/2024	Update checklist items 11.c, 34.a, and 35 for death audit requirements and to align with instructions
v07272023p	07/27/2023	Updated checklist to include new Template 10 requirement and reflect changes to eligibility and death audit instructions
v20221129p	11/29/2022	Updated checklist item 11. for new death audit requirements
v20220802p	08/02/2022	Fixed some of the shading in the checklist
v20220706p	07/06/2022	

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

v20240717p

Plan name:	Oregon Processors Seasonal Employees Pension Plan
EIN:	93-0694182
PN:	001
SFA Amount Requested:	\$18,283,499
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the	

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

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

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

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

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	Filed 3/28/2023	N/A	N/A
e.		Has this plan been terminated?	Yes No	No	N/A	N/A	If terminated, provide date of plan termination.	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	2023 Restatement.pdf	N/A	Previously filed as part of application submitted July 30, 2024.	Pension plan documents, all versions available, and all amendments signed and dated	N/A
2.	Section B, Item (1)b.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	Yes	OPSEPT Trust Agreement (Restated February 4, 2021).pdf	N/A	Previously filed as part of application submitted July 30, 2024.	Pension plan documents, all versions available, and all amendments signed and dated	N/A
3.	Section B, Item (1)c.	Does the application include the most recent IRS determination letter? Enter N/A if the plan does not have a determination letter.	Yes No N/A	Yes	OPSEPT Determination Letter - 8.26-2016.pdf	N/A	Previously filed as part of application submitted July 30, 2024.	Pension plan documents, all versions available, and all amendments signed and dated	N/A
4.	Section B, Item (2)	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the filing date of the initial application? Enter N/A if no actuarial valuation report was prepared because it was not required for any requested year. Is each report provided as a separate document using the required filename convention?	Yes No N/A	Yes	2018AVR OPSEPT.pdf 2019AVR OPSEPT.pdf 2020AVR OPSEPT.pdf 2021AVR OPSEPT.pdf 2022AVR OPSEPT.pdf	N/A	Five reports provided, 2018 through 2022. Previously filed as part of application submitted July 30, 2024.	Most recent actuarial valuation for the plan	YYYYAVR Plan Name
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	OPSEPT updated rehabilitaion plan effective Nov 2022.pdf	N/A	Previously filed as part of application submitted July 30, 2024.	Rehabilitation plan (or funding improvement plan, if applicable)	N/A
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	N/A		N/A	Historical documentation is contained in rehabilitation plan. Previously filed as part of application submitted July 30, 2024.	Rehabilitation plan (or funding improvement plan, if applicable)	N/A
6.	Section B, Item (4)	Does the application include the plan's most recently filed (as of the filing date of the initial application) Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)? Is the 5500 filing provided as a single document using the required filename convention?	Yes No	Yes	2021Form5500 OPSEPT.pdf	N/A	Previously filed as part of application submitted July 30, 2024.	Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name

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

v20240717p

Plan name:	Oregon Processors Seasonal Employees Pension Plan
EIN:	93-0694182
PN:	001
SFA Amount Requested:	\$18,283,499
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the	

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Plan Name = abbreviated plan name

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.a.	Section B, Item (5)	Does the application include the plan actuary's certification of plan status ("zone certification") for the 2018 plan year and each subsequent annual certification completed before the filing date of the initial application? Enter N/A if the plan does not have to provide certifications for any requested plan year. Is each zone certification (including the additional information identified in Checklist Items #7.b. and #7.c. below, if applicable) provided as a single document, separately for each plan year, using the required filename convention?	Yes No N/A	Yes	2018Zone20180329 OPSEPT.pdf 2019Zone20190328 OPSEPT.pdf 2020Zone20200329 OPSEPT.pdf 2021Zone20210330 OPSEPT.pdf 2022Zone20220330 OPSEPT.pdf	N/A	Five zone certifications provided, 2018 through 2022. Previously filed as part of application submitted July 30, 2024.	Zone certification	YYYYZoneYYYYMMDD Plan Name, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared.
7.b.		Does the application include documentation for all zone certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes? If such information is provided in an addendum, addendums are only required for the most recent actuarial certification of plan status completed before January 1, 2021 and each subsequent annual certification. Is this information included in the single document in Checklist Item #7.a. for the applicable plan year? Enter N/A if the plan entered N/A for Checklist Item #7a.	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A	Some assumptions reference the valuation reports which are also included in the application. Previously filed as part of application submitted July 30, 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	Previously filed as part of application submitted July 30, 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	2023-01 OPSEPT Invest.pdf 2023-01 OPSEPT 0165.pdf 2023-01 OPSEPT 7149.pdf	N/A	Previously filed as part of application submitted July 30, 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	Oregon Processors Seasonal Employees Pension 2022 Audit FS Final_.pdf	N/A	Previously filed as part of application submitted July 30, 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	WDL OPSEPT.pdf	N/A	Previously filed as part of application submitted July 30, 2024.	Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name

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

v20240717p

Plan name:	Oregon Processors Seasonal Employees Pension Plan
EIN:	93-0694182
PN:	001
SFA Amount Requested:	\$18,283,499

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Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
11.a.	Section B, Item (9)a.	Does the application include documentation of a death audit to identify deceased participants that was completed on the census data used for SFA purposes, including identification of the service provider conducting the audit, date performed, the participant counts (provided separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, and current active participants) run through the death audit, and a copy of the results of the audit provided to the plan administrator by the service provider? If applicable, has personally identifiable information in this report been redacted prior to submission to PBGC? Is this information included as a single document using the required filenaming convention?	Yes No	Yes	Death Audit OPSEPT.pdf	N/A	Previously filed as part of application submitted July 30, 2024.	Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name
11.b.		If any known deaths occurred before the date of the census data used for SFA purposes, is a statement certifying these deaths were reflected for SFA calculation purposes provided?	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #11.a.	N/A		N/A	N/A - include as part of documents in Checklist Item #11.a.
11.c.	Section B, Item (9)b. & Item (9)c.	Does the application include full census data (Social Security Number, name, and participant status) of all participants that were included in the SFA projections? Is this information provided in Excel, or in an Excel-compatible format? Or, if this data was submitted in advance of the application, in accordance with Section B, Item (9)c. of the Instructions, does the application contain a description of how the results of PBGC’s independent death audit are reflected for SFA calculation purposes?	Yes No N/A	Yes		N/A	Full census data previously submitted to PBGC via Leapfile.	Submit the data file and the date of the census data through PBGC’s secure file transfer system, Leapfile. Go to http://pbgc.leapfile.com, click on “Secure Upload” and then enter sfa@pbgc.gov as the recipient email address and upload the file(s) for secure transmission.	Include as the subject “Submission of Terminated Vested Census Data for (Plan Name),” and as the memo “(Plan Name) terminated vested census data dated (date of census data) through Leapfile for independent audit by PBGC.”
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	Notarized Document signed by US Bank 3.8.2023_OR Processors Pension_PBGC SFA.pdf	N/A	Previously filed as part of application submitted July 30, 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	Template 1 OPSEPT.xlsx	N/A	Previously filed as part of application submitted July 30, 2024.	Financial assistance spreadsheet (template)	Template 1 Plan Name

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

v20240717p

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EIN:	93-0694182
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Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
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	Not required to provide this information, under 10,000 participants	Contributing employers	Template 2 Plan Name
15.	Section C, Item (3)	Does the application include historical plan information for the 2010 plan year through the plan year immediately preceding the date the plan's initial application was filed that separately identifies: total contributions, total contribution base units (including identification of the unit used), average contribution rates, and number of active participants at the beginning of each plan year? For the same period, does the application show all other sources of non-investment income such as withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and other identifiable sources of contributions? See Template 3. Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 3 OPSEPT.xlsx	N/A	Previously filed as part of application submitted July 30, 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	Template 4A OPSEPT_Revised.xlsx	N/A	This template has been updated for the revised filing.	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	Not a MPRA Plan	N/A	N/A - included in Template 4A Plan Name

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

v20240717p

Plan name:	Oregon Processors Seasonal Employees Pension Plan
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Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
16.b.ii.	Addendum D Section C, Item (4)f. - MPRA plan information A.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also explicitly identify the projected SFA exhaustion year based on the <u>increasing assets method</u> ? See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the present value method.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A	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 <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include the information for such plans as shown in Template 4B, including <i>4B-1 SFA Ben Pmts</i> sheet, <i>4B-2 SFA Details .4(a)(2)(ii)</i> sheet, and <i>4B-3 SFA Exhaustion</i> sheet? See Addendum D and Template 4B. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the increasing assets method.	Yes No N/A	N/A		N/A	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, <i>4A-1 Interest Rates</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
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, <i>4A-2 SFA Ben Pmts</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
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, <i>4A-3 SFA Pcount and Admin Exp</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
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	Template 5A OPSEPT_Revised.xlsx	N/A	Other expenses are negative to comply with the 15% cap for purposes of extending the 2020 certification assumption beyond 2026. This template has been updated for the revised filing.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name

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

v20240717p

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SFA Amount Requested:	\$18,283,499

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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	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	Not a MPRA Plan	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5B Plan Name
18.a.	Section C, Item (6)	For a plan that is not a MPRA plan, does the application include a reconciliation of the change in the total amount of requested SFA due to each change in assumption/method from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.a? Enter N/A if the plan is not required to provide Baseline information in Checklist Item #17.a. Enter N/A if the requested SFA amount in Checklist Item #16.a. is the same as the amount shown in the Baseline details of Checklist Item #17.a. See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement. If the plan is a MPRA plan, enter N/A. If the plan is otherwise not required to provide this item, enter N/A and provide an explanation in the Plan Comments. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 6A OPSEPT_Revised.xlsx	N/A	This template has been updated for the revised filing.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6A Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)
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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	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	Not a MPRA Plan	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6B Plan Name

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v20240717p

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

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

v20240717p

Plan name:	Oregon Processors Seasonal Employees Pension Plan
EIN:	93-0694182
PN:	001
SFA Amount Requested:	\$18,283,499
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21.	Section C, Item (10)	Does the application provide a table identifying and describing all assumptions and methods used in i) the pre-2021 certification of plan status, ii) the “Baseline” projection in Section C Item (5), and iii) the determination of the amount of SFA in Section C Item (4)?	Yes No	Yes	Template 10 OPSEPT_Revised.xlsx	N/A	This template has been updated for the revised filing.	Financial assistance spreadsheet (template)	Template 10 Plan Name
		Does the table state if each changed assumption falls under Section III, Acceptable Assumption Changes, or Section IV, Generally Accepted Assumption Changes, in PBGC’s SFA assumptions guidance, or if it should be considered an “Other Change”?							
		Does the uploaded file use the required filenaming convention?							
22.	Section D	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor and include the printed name and title of the signer?	Yes No	Yes	SFA App OPSEPT.pdf	Page 1	Previously filed as part of application submitted July 30, 2024.	Financial Assistance Application	SFA App Plan Name
23.a.	Section D, Item (1)	For a plan that is not a MPRA plan, does the application include an optional cover letter? Enter N/A if the plan is a MPRA plan, or if the plan is not a MPRA plan and did not include an optional cover letter.	Yes N/A	Yes	N/A - included as part of SFA App Plan Name	Page 1	For each Checklist Item #22 through #29.c., identify the relevant page number(s) within the single document.	N/A	N/A - included as part of SFA App Plan Name
23.b.		For a plan that is a MPRA plan, does the application include a cover letter? Does the cover letter identify the calculation method (basic method, increasing assets method, or present value method) that provides the greatest amount of SFA? For a MPRA plan with a partition, does the cover letter include a statement that the plan has been partitioned under section 4233 of ERISA? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Not a MPRA Plan	N/A	N/A - included as part of SFA App Plan Name
24.	Section D, Item (2)	Does the application include the name, address, email, and telephone number of the plan sponsor, plan sponsor's authorized representative, and any other authorized representatives?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Page 2		N/A	N/A - included as part of SFA App Plan Name
25.	Section D, Item (3)	Does the application identify the eligibility criteria in § 4262.3 that qualifies the plan as eligible to receive SFA, and include the requested information for each item that is applicable, as described in Section D, Item (3) of the SFA Filing Instructions?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Page 3		N/A	N/A - included as part of SFA App Plan Name
26.a.	Section D, Item (4)	If the plan's application is submitted on or before March 11, 2023, does the application identify the plan's priority group (see § 4262.10(d)(2))? Enter N/A if the plan's application is submitted after March 11, 2023.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		No priority group	N/A	N/A - included as part of SFA App Plan Name
26.b.		If the plan is submitting an emergency application under § 4262.10(f), is the application identified as an emergency application with the applicable emergency criteria identified? Enter N/A if the plan is not submitting an emergency application.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Not an emergency application	N/A	N/A - included as part of SFA App Plan Name

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27.	Section D, Item (5)	Does the application include a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used in the basic method (and in the increasing assets method for a MPRA plan)?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Pages 1-3		N/A	N/A - included as part of SFA App Plan Name
28.a.	Section D, Item (6)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application identify which assumptions/methods (if any) used in showing the plan's eligibility for SFA differ from those used in the most recent certification of plan status completed before 1/1/2021? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Enter N/A if the plan is not eligible under § 4262.3(a)(1) or § 4262.3(a)(3). Enter N/A if there are no such assumption changes.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		The Plan is eligible for SFA based on § 4262.3(a)(1) because it was certified in critical and declining status in the 2020 plan year.	N/A	N/A - included as part of SFA App Plan Name
28.b.	Section D, Item (6)b.	Does the application identify which assumptions/methods (if any) used to determine the requested SFA amount differ from those used in the most recent certification of plan status completed before 1/1/2021 (excluding the plan's non-SFA and SFA interest rates, which must be the same as the interest rates required by § 4262.4(e)(1) and (2))? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA Assumptions?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Pages 4-7		N/A	N/A - included as part of SFA App Plan Name
28.c.	Section D, Item (6)	If the mortality assumption uses a plan-specific mortality table or a plan-specific adjustment to a standard mortality table (regardless of if the mortality assumption is changed or unchanged from that used in the most recent certification of plan status completed before 1/1/2021), is supporting information provided that documents the methodology used and the rationale for selection of the methodology used to develop the plan-specific rates, as well as detailed information showing the determination of plan credibility and plan experience? Enter N/A is the mortality assumption does not use a plan-specific mortality table or a plan-specific adjustment to a standard mortality table for eligibility or for determining the SFA amount.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Plan does not use plan specific mortality.	N/A	N/A - included as part of SFA App Plan Name
29.a.	Section D, Item (7)	Does the application include, for an eligible plan that implemented a suspension of benefits under section 305(e)(9) or section 4245(a) of ERISA, a narrative description of how the plan will reinstate the benefits that were previously suspended and a proposed schedule of payments (equal to the amount of benefits previously suspended) to participants and beneficiaries? Enter N/A for a plan that has not implemented a suspension of benefits.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Plan has not implemented a suspension of benefits	N/A	N/A - included as part of SFA App Plan Name

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Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
29.b.	Section D, Item (7)	If Yes was entered for Checklist Item #29.a., does the proposed schedule show the yearly aggregate amount and timing of such payments, and is it prepared assuming the effective date for reinstatement is the day after the SFA measurement date? Enter N/A for a plan that entered N/A for Checklist Item #29.a.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Plan has not implemented a suspension of benefits	N/A	N/A - included as part of SFA App Plan Name
29.c.	Section D, Item (7)	If the plan restored benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date, does the proposed schedule reflect the amount and timing of payments of restored benefits and the effect of the restoration on the benefits remaining to be reinstated? Enter N/A for a plan that did not restore benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date. Also enter N/A for a plan that entered N/A for Checklist Items #29.a. and #29.b.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Plan has not implemented a suspension of benefits	N/A	N/A - included as part of SFA App Plan Name
30.a.	Section E, Item (1)	Does the application include a fully completed Application Checklist, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), and SFA amount requested)?	Yes No	Yes	App Checklist OPSEPT_Revised.xlsx	N/A	This checklist has been updated for the revised filing.	Special Financial Assistance Checklist	App Checklist Plan Name
30.b.	Section E, Item (1) - Addendum A	If the plan is required to provide information required by Addendum A of the SFA Filing Instructions (for "certain events"), are the additional Checklist Items #40.a. through #49.b. completed? Enter N/A if the plan is not required to submit the additional information described in Addendum A.	Yes No N/A	N/A	N/A	N/A	Plan not required to submit additional information in Addendum A	Special Financial Assistance Checklist	N/A
31.	Section E, Item (2)	If the plan claims SFA eligibility under § 4262.3(a)(1) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include: (i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)? (ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used? (iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification? Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? If the plan does not claim SFA eligibility under § 4262.3(a)(1) or claims SFA eligibility under § 4262.3(a)(1) using a zone certification completed before January 1, 2021, enter N/A. Is the information for this Checklist Item #31 contained in a single document and uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	Plan does not claim eligibility under 4262.3(a)(1) based on a certification completed on or after January 1, 2021	Financial Assistance Application	SFA Elig Cert CD Plan Name

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Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
32.a.	Section E, Item (3)	If the plan claims SFA eligibility under § 4262.3(a)(3) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include: (i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)? (ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used? (iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification? Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? If the plan does not claim SFA eligibility under § 4262.3(a)(3) or claims SFA eligibility under § 4262.3(a)(3) using a zone certification completed before January 1, 2021, enter N/A. Is the information for Checklist Items #32.a. and #32.b. contained in a single document and uploaded using the required filenaming convention?		N/A		N/A	Plan does not claim eligibility under 4262.3(a)(3) based on a certification completed on or after January 1, 2021	Financial Assistance Application	SFA Elig Cert C Plan Name
32.b.	Section E, Item (3)	If the plan claims SFA eligibility under § 4262.3(a)(3) of PBGC's SFA regulation, does the application include a certification from the plan's enrolled actuary that the plan qualifies for SFA based on the applicable certification of plan status for SFA eligibility purposes for the specified year, and by meeting the other requirements of § 4262.3(c) of PBGC's SFA regulation. Does the provided certification include: (i) identification of the specified year for each component of eligibility (certification of plan status for SFA eligibility purposes, modified funding percentage, and participant ratio) (ii) derivation of the modified funded percentage (iii) derivation of the participant ratio Does the certification identify what test(s) under section 305(b)(2) of ERISA is met for the specified year listed above? Does the certification identify all assumptions and methods (including supporting rationale, and where applicable, reliance on the plan sponsor) used to develop the withdrawal liability receivable that is utilized in the calculation of the modified funded percentage? Enter N/A if the plan does not claim SFA eligibility under §4262.3(a)(3). Is the information for Checklist Items #32.a. and #32.b. contained in a single document and uploaded using the required filenaming convention?	Yes No N/A	N/A	N/A - included with SFA Elig Cert C Plan Name	N/A	Plan does not claim eligibility under 4262.3(a)(3) based on a certification completed on or after January 1, 2021	Financial Assistance Application	N/A - included in SFA Elig Cert C Plan Name

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33.	Section E, Item (4)	If the plan's application is submitted on or prior to March 11, 2023, does the application include a certification from the plan's enrolled actuary that the plan is eligible for priority status, with specific identification of the applicable priority group? This item is not required (enter N/A) if the plan is insolvent, has implemented a MPRA suspension as of 3/11/2021, is in critical and declining status and had 350,000+ participants, or is listed on PBGC's website at 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	Application not submitted on or prior to March 11, 2023	Financial Assistance Application	PG Cert Plan Name
34.a.	Section E, Item (5)	Does the application include the certification by the plan's enrolled actuary that the requested amount of SFA is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation? Does this certification include: (i) plan actuary's certification that identifies the requested amount of SFA and certifies that this is the amount to which the plan is entitled? (ii) clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? (iii) the count of participants (provided separately, after reflection of the death audit results in Section B(9), for current retirees and beneficiaries, current terminated vested participants not yet in pay status, and current active participants) as of the participant census date? Is the information in Checklist #34.a. combined with #34.b. (if applicable) as a single document, and uploaded using the required filenaming convention?	Yes No	Yes	SFA Amount Cert OPSEPT_Revised.pdf	N/A	This document has been updated for the revised filing.	Financial Assistance Application	SFA Amount Cert Plan Name
34.b.		If the plan is a MPRA plan, does the certification by the plan's enrolled actuary identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)? If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such? If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included with SFA Amount Cert Plan Name	N/A	Not a MPRA Plan	N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name

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35.	Section E, Item (6)	Does the application include the plan sponsor's identification of the amount of fair market value of assets at the SFA measurement date and certification that this amount is accurate? Does the application also include: (i) information that substantiates the asset value and how it was developed (e.g., trust or account statements, specific details of any adjustments)? (ii) a reconciliation of the fair market value of assets from the date of the most recent audited plan financial statements to the SFA measurement date (showing beginning and ending fair market value of assets for this period as well as the following items for the period: contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income)? (iii) if the SFA measurement date is the end of a plan year for which the audited plan financial statements have been issued, does the application include a reconciliation schedule showing adjustments, if any, made to the audited fair market value of assets used to determine the SFA amount? With the exception of account statements and financial statements already provided as Checklist Items #8 and #9, is all information contained in a single document that is uploaded using the required filenaming convention?	Yes No	Yes	FMV Cert OPSEPT	N/A	Previously filed as part of application submitted July 30, 2024.	Financial Assistance Application	FMV Cert Plan Name
36.	Section E, Item (7)	Does the application include a copy of the executed plan amendment required by § 4262.6(e)(1) of PBGC's SFA regulation which (i) is signed by authorized trustee(s) of the plan and (ii) includes the plan compliance language in Section E, Item (7) of the SFA Filing Instructions?	Yes No	Yes	Compliance Amendment OPSEPT.pdf	N/A	Previously filed as part of application submitted July 30, 2024.	Pension plan documents, all versions available, and all amendments signed and dated	Compliance Amend Plan Name
37.	Section E, Item (8)	In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, does the application include: (i) a copy of the proposed plan amendment(s) required by § 4262.6(e)(2) to reinstate suspended benefits and pay make-up payments? (ii) a certification by the plan sponsor that the proposed plan amendment(s) will be timely adopted? Is the certification signed by either all members of the plan's board of trustees or by one or more trustees duly authorized to sign the certification on behalf of the entire board (including, if applicable, documentation that substantiates the authorization of the signing trustees)? Enter N/A if the plan has not suspended benefits. Is all information included in a single document that is uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	Plan has not implemented a suspension of benefits	Pension plan documents, all versions available, and all amendments signed and dated	Reinstatement Amend Plan Name
38.	Section E, Item (9)	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a copy of the executed plan amendment required by § 4262.9(c)(2)? Enter N/A if the plan was not partitioned. Is the document uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	Plan was not partitioned	Pension plan documents, all versions available, and all amendments signed and dated	Partition Amend Plan Name

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Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
39.	Section E, Item (10)	Does the application include one or more copies of the penalties of perjury statement (see Section E, Item (10) of the SFA Filing Instructions) that (a) are signed by an authorized trustee who is a current member of the board of trustees, and (b) includes the trustee's printed name and title. Is all such information included in a single document and uploaded using the required filenaming convention?	Yes No	Yes	Penalty OPSEPT_ Revised Signed.pdf	N/A	This document has been updated for the revised filing.	Financial Assistance Application	Penalty Plan Name
Additional Information for Certain Events under § 4262.4(f) - Applicable to Any Events in § 4262.4(f)(2) through (f)(4) and Any Mergers in § 4262.4(f)(1)(ii) NOTE: If the plan is not required to provided information described in Addendum A of the SFA Filing Instructions, the Plan Response should be left blank for the remaining Checklist Items.									
40.a.	Addendum A for Certain Events Section C, Item (4)	Does the application include an additional version of Checklist Item #16.a. (also including Checklist Items #16.c., #16.d., and #16.e.), that shows the determination of the SFA amount <u>using the basic method</u> described in § 4262.4(a)(1) <u>as if any events had not occurred?</u> See Template 4A.	Yes No			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4A Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4A Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
40.b.i.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.i. that shows the determination of the SFA amount using the <u>increasing assets method</u> as if any events had not occurred? See Template 4A, sheet <i>4A-5 SFA Details .5(a)(2)(i)</i> . Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A		N/A - included as part of file in Checklist Item #40.a.	N/A		N/A	N/A - included as part of file in Checklist Item #40.a.
40.b.ii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.ii. that explicitly identifies the projected SFA exhaustion year based on the <u>increasing assets method</u> ? See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A			N/A		N/A	N/A - included as part of file in Checklist Item #40.a.
40.b.iii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include an additional version of Checklist Item #16.b.iii. that shows the determination of the SFA amount using the <u>present value method</u> as if any events had not occurred? See Template 4B, sheet <i>4B-1 SFA Ben Pmts, sheet 4B-2 SFA Details .4(a)(2)(ii)</i> , and sheet <i>4B-3 SFA Exhaustion</i> . Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the increasing assets method.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4B Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4B Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

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

v20240717p

Plan name:	Oregon Processors Seasonal Employees Pension Plan
EIN:	93-0694182
PN:	001
SFA Amount Requested:	\$18,283,499
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the	

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

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

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

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

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
41.	Addendum A for Certain Events Section C, Item (4)	For any merger, does the application show the SFA determination for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? See Template 4A for a non-MPRA plan using the basic method, and for a MPRA plan using the increasing assets method. See Template 4B for a MPRA Plan using the present value method. Enter N/A if the plan has not experienced a merger.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For an additional submission due to a merger, <i>Template 4A (or Template 4B) Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
42.a.	Addendum A for Certain Events Section D	Does the application include a narrative description of any event and any merger, including relevant supporting documents which may include plan amendments, collective bargaining agreements, actuarial certifications related to a transfer or merger, or other relevant materials?	Yes No		N/A - included as part of SFA App Plan Name		For each Checklist Item #42.a. through #45.b., identify the relevant page number(s) within the single document.	Financial Assistance Application	SFA App Plan Name
42.b.	Addendum A for Certain Events Section D	For a transfer or merger event, does the application include identifying information for all plans involved including plan name, EIN and plan number, and the date of the transfer or merger?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
43.a.	Addendum A for Certain Events Section D	Does the narrative description in the application identify the amount of SFA reflecting any event, the amount of SFA determined as if the event had not occurred, and confirmation that the requested SFA is no greater than the amount that would have been determined if the event had not occurred, unless the event is a contribution rate reduction and such event lessens the risk of loss to plan participants and beneficiaries?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
43.b.	Addendum A for Certain Events Section D	For a merger, is the determination of SFA as if the event had not occurred equal to the sum of the amount that would be determined for this plan and each plan merged into this plan (each as if they were still separate plans)? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.a.	Addendum A for Certain Events Section D	Does the application include an additional version of Checklist Item #25 that shows the determination of SFA eligibility as if any events had not occurred?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.b.	Addendum A for Certain Events Section D	For any merger, does this item include demonstrations of SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name

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

v20240717p

Plan name:	Oregon Processors Seasonal Employees Pension Plan
EIN:	93-0694182
PN:	001
SFA Amount Requested:	\$18,283,499

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

Unless otherwise specified:
YYYY = plan year
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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the

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
45.a.	Addendum A for Certain Events Section D	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a detailed demonstration that shows that the event lessens the risk of loss to plan participants and beneficiaries? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
45.b.	Addendum A for Certain Events Section D	Does the demonstration in Checklist Item #45.a. also identify all assumptions used, supporting rationale for the assumptions and other relevant information? Enter N/A if the plan entered N/A for Checklist Item #45.a.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
46.a.	Addendum A for Certain Events Section E, Items (2) and (3)	Does the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA eligibility but with eligibility determined as if any events had not occurred? This should be in the format of Checklist Item #31 if the SFA eligibility is based on the plan status of critical and declining using a zone certification completed on or after January 1, 2021. This should be in the format of Checklist Items #32.a. and #32.b. if the SFA eligibility is based on the plan status of critical using a zone certification completed on or after January 1, 2021. If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A. Is all relevant information contained in a single document and uploaded using the required filenaming convention?	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name CE
46.b.	Addendum A for Certain Events Section E, Items (2) and (3)	For any merger, does the application include additional certifications of the SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A. Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name Merged CE "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
47.a.	Addendum A for Certain Events Section E, Item (5)	Does the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA amount (in the format of Checklist Item #34.a.), but with the SFA amount determined as if any events had not occurred?	Yes No			N/A		Financial Assistance Application	SFA Amount Cert Plan Name CE

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

v20240717p

Plan name:	Oregon Processors Seasonal Employees Pension Plan
EIN:	93-0694182
PN:	001
SFA Amount Requested:	\$18,283,499

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

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

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

v20240717p

Plan name:	Oregon Processors Seasonal Employees Pension Plan
EIN:	93-0694182
PN:	001
SFA Amount Requested:	\$18,283,499

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Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
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Additional Information for Certain Events under § 4262.4(f) - Applicable Only to Any Mergers in § 4262.4(f)(1)(ii)

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

50.	Addendum A for Certain Events Section B, Item (1)a.	In addition to the information provided with Checklist Item #1, does the application also include similar plan documents and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
51.	Addendum A for Certain Events Section B, Item (1)b.	In addition to the information provided with Checklist Item #2, does the application also include similar trust agreements and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
52.	Addendum A for Certain Events Section B, Item (1)c.	In addition to the information provided with Checklist Item #3, does the application also include the most recent IRS determination for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if the plan does not have a determination letter.	Yes No N/A			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
53.	Addendum A for Certain Events Section B, Item (2)	In addition to the information provided with Checklist Item #4, for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii), does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the application filing date?	Yes No			N/A	Identify here how many reports are provided.	Most recent actuarial valuation for the plan	YYYYAVR Plan Name Merged, where "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
54.	Addendum A for Certain Events Section B, Item (3)	In addition to the information provided with Checklist Items #5.a. and #5.b., does the application include similar rehabilitation plan information for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
55.	Addendum A for Certain Events Section B, Item (4)	In addition to the information provided with Checklist Item #6, does the application include similar Form 5500 information for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name Merged, "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
56.	Addendum A for Certain Events Section B, Item (5)	In addition to the information provided with Checklist Items #7.a., #7.b., and #7.c., does the application include similar certifications of plan status for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A	Identify how many zone certifications are provided.	Zone certification	YYYYZoneYYYYMMDD Plan Name Merged, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared. "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.

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

v20240717p

Plan name:	Oregon Processors Seasonal Employees Pension Plan
EIN:	93-0694182
PN:	001
SFA Amount Requested:	\$18,283,499

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Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
57.	Addendum A for Certain Events Section B, Item (6)	In addition to the information provided with Checklist Item #8, does the application include the most recent cash and investment account statements for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Bank/Asset statements for all cash and investment accounts	N/A
58.	Addendum A for Certain Events Section B, Item (7)	In addition to the information provided with Checklist Item #9, does the application include the most recent plan financial statement (audited, or unaudited if audited is not available) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
59.	Addendum A for Certain Events Section B, Item (8)	In addition to the information provided with Checklist Item #10, does the application include all of the written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Are all such items included in a single document using the required filenaming convention?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	<i>WDL Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
60.	Addendum A for Certain Events Section B, Item (9)	In addition to the information provided with Checklist Item #11, does the application include documentation of a death audit (with the information described in Checklist Item #11) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No					Pension plan documents, all versions available, and all amendments signed and dated	<i>Death Audit 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 (1)	In addition to the information provided with Checklist Item #13, does the application include the same information in the format of Template 1 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if each plan that fully merged into this plan is not required to respond Yes to line 8b(1) on the most recently filed Form 5500 Schedule MB.	Yes No N/A					Financial assistance spreadsheet (template)	<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.
62.	Addendum A for Certain Events Section C, Item (2)	In addition to the information provided with Checklist Item #14, does the application include the same information in the format of Template 2 (if required based on the participant threshold) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if each plan that merged into this plan has less than 10,000 participants on line 6f of the most recently filed Form 5500.	Yes No N/A					Contributing employers	<i>Template 2 Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name fore the plan merged into this plan.
63.	Addendum A for Certain Events Section C, Item (3)	In addition to the information provided with Checklist Item #15, does the application include similar information in the format of Template 3 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)?	Yes No					Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	<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.



1455 SW Broadway
Suite 1600
Portland, OR 97201
USA

Tel+1 503 227 0634
milliman.com

Invoice

Amount Due:	\$9,253.82
Invoice Number:	88OPT010224
Invoice Date:	February 28, 2024

William C. Earhart Co
Attention: Financial Department
PO Box 4148
Portland, OR 97208-4148

Via Email: Melissa.s@wcearth.com

Services through the month of January 2024

Oregon Processors Seasonal Employees Pension Trust

	<u>Amount</u>
Monthly Retainer	\$ 3,916.67
SFA Application	5,337.15
TOTAL AMOUNT DUE:	<u>\$ 9,253.82</u>

PLEASE REMIT PAYMENT TO:**Via ACH:**

Wells Fargo Bank, N.A
420 Montgomery St.
San Francisco, CA
ABA# 121000248
A/C # [REDACTED]

Via Check:

Milliman
PO Box 75553
Chicago, IL 60675-5553

EIN: 91-0675641

Please send remittance info to: AR@Milliman.com

An ERISA employee benefit plan is permitted to pay certain reasonable expenses to administer the plan if its terms authorize the payment of such expenses. As a fiduciary, the plan administrator decides which expenses should be paid. Milliman is not a fiduciary or legal advisor. Allocation of fees in this invoice was based on Department of Labor guidelines.

We appreciate the opportunity to serve you



1455 SW Broadway
Suite 1600
Portland, OR 97201
USA

Tel+1 503 227 0634
milliman.com

Invoice

Amount Due:	\$15,562.87
Invoice Number:	88OPT010324
Invoice Date:	March 29, 2024

William C. Earhart Co
Attention: Financial Department
PO Box 4148
Portland, OR 97208-4148

Via Email: Melissa.s@wcearthart.com

Services through the month of February 2024

Oregon Processors Seasonal Employees Pension Trust

	Amount
Monthly Retainer	\$ 3,916.67
SFA Application	10,997.45
Withdrawal Liability	648.75
TOTAL AMOUNT DUE:	\$ 15,562.87

PLEASE REMIT PAYMENT TO:

Via ACH:

Wells Fargo Bank, N.A
420 Montgomery St.
San Francisco, CA
ABA# 121000248
A/C # XXXXXXXXXX
Please send remittance info to: AR@Milliman.com

Via Check:

Milliman
PO Box 75553
Chicago, IL 60675-5553
EIN: 91-0675641

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We appreciate the opportunity to serve you



1455 SW Broadway
Suite 1600
Portland, OR 97201
USA

Tel+1 503 227 0634
milliman.com

Invoice

Amount Due:	\$5,588.67
Invoice Number:	88OPT010424
Invoice Date:	April 30, 2024

William C. Earhart Co
Attention: Financial Department
PO Box 4148
Portland, OR 97208-4148

Via Email: Melissa.s@wcearth.com

Services through the month of March 2024

Oregon Processors Seasonal Employees Pension Trust

	<u>Amount</u>
Monthly Retainer	\$ 3,916.67
Special Financial Assistance Application	1,672.00
TOTAL AMOUNT DUE:	<u>\$ 5,588.67</u>

PLEASE REMIT PAYMENT TO:

Via ACH:

Wells Fargo Bank, N.A
420 Montgomery St.
San Francisco, CA
ABA# 121000248
A/C # [REDACTED]

Please send remittance info to: AR@Milliman.com

Via Check:

Milliman
PO Box 75553
Chicago, IL 60675-5553

EIN: 91-0675641

An ERISA employee benefit plan is permitted to pay certain reasonable expenses to administer the plan if its terms authorize the payment of such expenses. As a fiduciary, the plan administrator decides which expenses should be paid. Milliman is not a fiduciary or legal advisor. Allocation of fees in this invoice was based on Department of Labor guidelines.

We appreciate the opportunity to serve you



1455 SW Broadway
Suite 1600
Portland, OR 97201
USA

Tel+1 503 227 0634
milliman.com

Invoice

Amount Due:	\$14,998.62
Invoice Number:	88OPT010524
Invoice Date:	May 29, 2024

William C. Earhart Co
Attention: Financial Department
PO Box 4148
Portland, OR 97208-4148

Via Email: Melissa.s@wcearth.com

Services through the month of April 2024

Oregon Processors Seasonal Employees Pension Trust

	<u>Amount</u>
Monthly Retainer	\$ 3,916.67
Special Financial Assistance Application	8,903.75
Actuarial Certification	2,178.20
TOTAL AMOUNT DUE:	\$ 14,998.62

PLEASE REMIT PAYMENT TO:

Via ACH:

Wells Fargo Bank, N.A.
420 Montgomery St.
San Francisco, CA
ABA# 121000248

A/C # [REDACTED]

Please send remittance info to: AR@Milliman.com

Via Check:

Milliman
PO Box 75553
Chicago, IL 60675-5553

EIN: 91-0675641

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1455 SW Broadway
Suite 1600
Portland, OR 97201
USA

Tel+1 503 227 0634
milliman.com

Invoice

Amount Due:	\$11,504.52
Invoice Number:	88OPT010624
Invoice Date:	June 28, 2024

William C. Earhart Co
Attention: Financial Department
PO Box 4148
Portland, OR 97208-4148

Via Email: Melissa.s@wcearth.com

Services through the month of May 2024

Oregon Processors Seasonal Employees Pension Trust

	<u>Amount</u>
Monthly Retainer	\$ 3,916.67
Special Financial Assistance Application	7,587.85

TOTAL AMOUNT DUE: \$ 11,504.52

PLEASE REMIT PAYMENT TO:

Via ACH:

Wells Fargo Bank, N.A
420 Montgomery St.
San Francisco, CA
ABA# 121000248
A/C # [REDACTED]

Please send remittance info to: AR@Milliman.com

Via Check:

Milliman
PO Box 75553
Chicago, IL 60675-5553

EIN: 91-0675641

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1455 SW Broadway
Suite 1600
Portland, OR 97201
USA

Tel+1 503 227 0634
milliman.com

Invoice

Amount Due:	\$15,117.22
Invoice Number:	88OPT010724
Invoice Date:	July 26, 2024

William C. Earhart Co
Attention: Financial Department
PO Box 4148
Portland, OR 97208-4148

Via Email: Melissa.s@wcearth.com

Services through the month of June 2024

Oregon Processors Seasonal Employees Pension Trust

	<u>Amount</u>
Monthly Retainer	\$ 3,916.67
Special Financial Assistance Application	11,124.30
DOL Audit	76.25
TOTAL AMOUNT DUE:	<u>\$ 15,117.22</u>

PLEASE REMIT PAYMENT TO:

Via ACH:

Wells Fargo Bank, N.A
420 Montgomery St.
San Francisco, CA
ABA# 121000248
A/C # XXXXXXXXXX
Please send remittance info to: AR@Milliman.com

Via Check:

Milliman
PO Box 75553
Chicago, IL 60675-5553
EIN: 91-0675641

An ERISA employee benefit plan is permitted to pay certain reasonable expenses to administer the plan if its terms authorize the payment of such expenses. As a fiduciary, the plan administrator decides which expenses should be paid. Milliman is not a fiduciary or legal advisor. Allocation of fees in this invoice was based on Department of Labor guidelines.

We appreciate the opportunity to serve you



1455 SW Broadway
Suite 1600
Portland, OR 97201
USA

Tel+1 503 227 0634
milliman.com

Invoice

Amount Due:	\$62,711.47
Invoice Number:	88OPT010824
Invoice Date:	August 29, 2024

William C. Earhart Co
Attention: Financial Department
PO Box 4148
Portland, OR 97208-4148

Via Email: Melissa.s@wcearth.com

Services through the month of July 2024

Oregon Processors Seasonal Employees Pension Trust

	<u>Amount</u>
Monthly Retainer	\$ 3,916.67
Benefit Calculations and QDROs	5,436.35
Special Financial Assistance Application	53,358.45
TOTAL AMOUNT DUE:	<u>\$ 62,711.47</u>

PLEASE REMIT PAYMENT TO:

Via ACH:

Wells Fargo Bank, N.A
420 Montgomery St.
San Francisco, CA
ABA# 121000248
A/C # [REDACTED]
Please send remittance info to: AR@Milliman.com

Via Check:

Milliman
PO Box 75553
Chicago, IL 60675-5553
EIN: 91-0675641

An ERISA employee benefit plan is permitted to pay certain reasonable expenses to administer the plan if its terms authorize the payment of such expenses. As a fiduciary, the plan administrator decides which expenses should be paid. Milliman is not a fiduciary or legal advisor. Allocation of fees in this invoice was based on Department of Labor guidelines.

We appreciate the opportunity to serve you



1455 SW Broadway
Suite 1600
Portland, OR 97201
USA

Tel+1 503 227 0634
milliman.com

Invoice

Amount Due:	\$15,564.97
Invoice Number:	88OPT010924
Invoice Date:	September 27, 2024

William C. Earhart Co
Attention: Financial Department
PO Box 4148
Portland, OR 97208-4148

Via Email: Melissa.s@wcearth.com

Services through the month of August 2024

Oregon Processors Seasonal Employees Pension Trust

	<u>Amount</u>
Monthly Retainer	\$ 3,916.67
Benefit Calculations and QDROs	6,358.95
SFA Application	5,289.35

TOTAL AMOUNT DUE:	\$ 15,564.97
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PLEASE REMIT PAYMENT TO:**Via ACH:**

Wells Fargo Bank, N.A
420 Montgomery St.
San Francisco, CA
ABA# 121000248

A/C #

Please send remittance info to: AR@Milliman.com

Via Check:

Milliman
PO Box 75553
Chicago, IL 60675-5553

EIN: 91-0675641

An ERISA employee benefit plan is permitted to pay certain reasonable expenses to administer the plan if its terms authorize the payment of such expenses. As a fiduciary, the plan administrator decides which expenses should be paid. Milliman is not a fiduciary or legal advisor. Allocation of fees in this invoice was based on Department of Labor guidelines.

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1455 SW Broadway
Suite 1600
Portland, OR 97201
USA

Tel+1 503 227 0634
milliman.com

Invoice

Amount Due:	\$21,367.02
Invoice Number:	88OPT011024
Invoice Date:	October 29, 2024

William C. Earhart Co
Attention: Financial Department
PO Box 4148
Portland, OR 97208-4148

Via Email: Melissa.s@wcearthart.com

Services through the month of September 2024

Oregon Processors Seasonal Employees Pension Trust

	Amount
Monthly Retainer	\$ 3,916.67
SFA Application	4,345.50
Benefit Calculations and QDROs	13,104.85
TOTAL AMOUNT DUE:	\$ 21,367.02

PLEASE REMIT PAYMENT TO:

Via ACH:

Wells Fargo Bank, N.A
420 Montgomery St.
San Francisco, CA
ABA# 121000248

A/C #

Please send remittance info to: AR@Milliman.com

Via Check:

Milliman
PO Box 75553
Chicago, IL 60675-5553

EIN: 91-0675641

An ERISA employee benefit plan is permitted to pay certain reasonable expenses to administer the plan if its terms authorize the payment of such expenses. As a fiduciary, the plan administrator decides which expenses should be paid. Milliman is not a fiduciary or legal advisor. Allocation of fees in this invoice was based on Department of Labor guidelines.

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1455 SW Broadway
Suite 1600
Portland, OR 97201
USA

Tel+1 503 227 0634
milliman.com

Invoice

Amount Due:	\$22,800.67
Invoice Number:	88OPT011124
Invoice Date:	November 27, 2024

William C. Earhart Co
Attention: Financial Department
PO Box 4148
Portland, OR 97208-4148

Via Email: Melissa.s@wcearth.com

Services through the month of October 2024

Oregon Processors Seasonal Employees Pension Trust

	<u>Amount</u>
Monthly Retainer	\$ 3,916.67
SFA Application	9,716.95
Benefit Calculations and QDROs	9,167.05

TOTAL AMOUNT DUE:	\$ 22,800.67
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PLEASE REMIT PAYMENT TO:**Via ACH:**

Wells Fargo Bank, N.A
420 Montgomery St.
San Francisco, CA
ABA# 121000248

A/C #

Please send remittance info to: AR@Milliman.com

Via Check:

Milliman
PO Box 75553
Chicago, IL 60675-5553

EIN: 91-0675641

An ERISA employee benefit plan is permitted to pay certain reasonable expenses to administer the plan if its terms authorize the payment of such expenses. As a fiduciary, the plan administrator decides which expenses should be paid. Milliman is not a fiduciary or legal advisor. Allocation of fees in this invoice was based on Department of Labor guidelines.

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TEMPLATE 4A

v20221102p

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

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

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

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

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

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

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

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

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

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

The information to be provided is:

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

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

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

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

[Sheet: 4A-2 SFA Ben Pmts]

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

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

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

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

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

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

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

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

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

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

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

Additional instructions for each individual worksheet:

Sheet

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

See instructions on 4A-1 Interest Rates.

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

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

On this sheet, you will provide:

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

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

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

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

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

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

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

On this sheet, you will provide:

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

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

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

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

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

On this sheet, you will provide:

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

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

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

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

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

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

On this sheet, you will provide:

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

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

Version Updates (newest version at top)

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

TEMPLATE 4A - Sheet 4A-1

v20221102p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	OPSEPT
EIN:	93-0694182
PN:	001
Initial Application Date:	03/28/2023
SFA Measurement Date:	12/31/2022
Last day of first plan year ending after the measurement date:	12/31/2023

For a plan other than a plan described in § 4262.4(g) (i.e., for a plan that has not 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.

Non-SFA Interest Rate Used:	5.50%
SFA Interest Rate Used:	3.77%

Rate used in projection of non-SFA assets.

Rate used in projection of SFA assets.

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

Plan Interest Rate:	5.50%
---------------------	-------

Interest rate used for the funding standard account projections in the plan's most recently completed certification of plan status before 1/1/2021.

Corresponding ERISA Section 303(h)(2)(C)(i), (ii), and (iii) rates disregarding modifications made under clause (iv) of such section.

	Month Year	(i)	(ii)	(iii)
Month in which plan's initial application is filed, and corresponding segment rates (leave (i), (ii), and (iii) blank if the IRS Notice for this month has not yet been issued):	March 2023	2.50%	3.83%	4.06%
1 month preceding month in which plan's initial application is filed, and corresponding segment rates:	February 2023	2.31%	3.72%	4.00%
2 months preceding month in which plan's initial application is filed, and corresponding segment rates:	January 2023	2.13%	3.62%	3.93%
3 months preceding month in which plan's initial application is filed, and corresponding segment rates:	December 2022	1.95%	3.50%	3.85%

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.

Non-SFA Interest Rate Calculation (lesser of Plan Interest Rate and Non-SFA Interest Rate Limit):	5.50%
Non-SFA Interest Rate Match Check:	Match

This amount is calculated based on the other information entered above.

If the non-SFA Interest Rate Calculation is not equal to the non-SFA Interest Rate Used, provide explanation below.

SFA Interest Rate Limit (lowest average of the 3 segment rates plus 67 basis points):	3.77%
---	-------

This amount is calculated based on the other information entered.

SFA Interest Rate Calculation (lesser of Plan Interest Rate and SFA Interest Rate Limit):	3.77%
SFA Interest Rate Match Check:	Match

This amount is calculated based on the other information entered above.

If the SFA Interest Rate Calculation is not equal to the SFA Interest Rate Used, provide explanation below.

TEMPLATE 4A - Sheet 4A-2

v20221102p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	OPSEPT
EIN:	93-0694182
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	12/31/2022					\$0
01/01/2023	12/31/2023	\$695,400	\$1,205,615	\$45,369	\$1,684	\$1,948,068
01/01/2024	12/31/2024	\$631,373	\$259,753	\$87,827	\$2,505	\$981,458
01/01/2025	12/31/2025	\$609,769	\$295,913	\$107,048	\$3,906	\$1,016,637
01/01/2026	12/31/2026	\$587,845	\$330,499	\$126,290	\$5,515	\$1,050,149
01/01/2027	12/31/2027	\$565,720	\$364,243	\$144,331	\$7,746	\$1,082,040
01/01/2028	12/31/2028	\$543,382	\$392,226	\$163,493	\$13,298	\$1,112,399
01/01/2029	12/31/2029	\$520,836	\$428,033	\$184,222	\$17,520	\$1,150,611
01/01/2030	12/31/2030	\$497,983	\$465,204	\$206,989	\$23,169	\$1,193,344
01/01/2031	12/31/2031	\$474,904	\$507,298	\$231,533	\$29,201	\$1,242,936
01/01/2032	12/31/2032	\$451,673	\$548,112	\$248,670	\$36,431	\$1,284,886
01/01/2033	12/31/2033	\$428,335	\$583,400	\$273,980	\$48,991	\$1,334,706
01/01/2034	12/31/2034	\$404,905	\$611,086	\$297,002	\$59,602	\$1,372,594
01/01/2035	12/31/2035	\$381,446	\$636,403	\$326,153	\$72,185	\$1,416,188
01/01/2036	12/31/2036	\$358,044	\$661,184	\$356,629	\$85,235	\$1,461,091
01/01/2037	12/31/2037	\$334,740	\$677,513	\$383,751	\$99,394	\$1,495,399
01/01/2038	12/31/2038	\$311,594	\$687,896	\$404,372	\$124,536	\$1,528,397
01/01/2039	12/31/2039	\$288,725	\$690,899	\$422,821	\$142,974	\$1,545,419
01/01/2040	12/31/2040	\$266,217	\$691,080	\$433,277	\$164,618	\$1,555,191
01/01/2041	12/31/2041	\$244,184	\$691,752	\$449,004	\$185,613	\$1,570,554
01/01/2042	12/31/2042	\$222,742	\$687,746	\$451,410	\$206,803	\$1,568,702
01/01/2043	12/31/2043	\$202,005	\$682,313	\$449,160	\$238,416	\$1,571,894
01/01/2044	12/31/2044	\$182,084	\$672,376	\$450,474	\$262,609	\$1,567,543
01/01/2045	12/31/2045	\$163,085	\$665,601	\$446,078	\$289,431	\$1,564,196
01/01/2046	12/31/2046	\$145,102	\$655,727	\$438,752	\$315,056	\$1,554,638
01/01/2047	12/31/2047	\$128,215	\$642,276	\$434,721	\$340,254	\$1,545,466
01/01/2048	12/31/2048	\$112,489	\$629,585	\$426,443	\$374,654	\$1,543,171
01/01/2049	12/31/2049	\$97,969	\$615,534	\$417,252	\$402,048	\$1,532,802
01/01/2050	12/31/2050	\$84,704	\$596,553	\$409,904	\$431,369	\$1,522,530
01/01/2051	12/31/2051	\$72,666	\$577,821	\$396,897	\$459,291	\$1,506,675

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:	OPSEPT
EIN:	93-0694182
PN:	001
SFA Measurement Date:	12/31/2022

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

PROJECTED ADMINISTRATIVE EXPENSES for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Total Participant Count at Beginning of Plan Year	PBGC Premiums	Other	Total
12/31/2022	12/31/2022	N/A			
01/01/2023	12/31/2023	7,393	\$254,765	\$417,732	\$672,497
01/01/2024	12/31/2024	7,337	\$271,469	\$459,913	\$731,382
01/01/2025	12/31/2025	7,380	\$280,440	\$332,386	\$612,826
01/01/2026	12/31/2026	7,402	\$288,678	\$340,031	\$628,709
01/01/2027	12/31/2027	7,442	\$297,680	\$347,852	\$645,532
01/01/2028	12/31/2028	7,470	\$298,800	\$355,853	\$654,653
01/01/2029	12/31/2029	7,503	\$307,623	\$364,038	\$671,661
01/01/2030	12/31/2030	7,527	\$316,134	\$372,411	\$688,545
01/01/2031	12/31/2031	7,549	\$392,548	\$380,976	\$773,524
01/01/2032	12/31/2032	7,568	\$401,104	\$389,738	\$790,842
01/01/2033	12/31/2033	7,577	\$409,158	\$398,702	\$807,860
01/01/2034	12/31/2034	7,591	\$425,096	\$407,872	\$832,968
01/01/2035	12/31/2035	7,594	\$432,858	\$417,253	\$850,111
01/01/2036	12/31/2036	7,595	\$440,510	\$426,850	\$867,360
01/01/2037	12/31/2037	7,590	\$455,400	\$436,668	\$892,068
01/01/2038	12/31/2038	7,579	\$462,319	\$446,711	\$909,030
01/01/2039	12/31/2039	7,567	\$469,154	\$456,985	\$926,139
01/01/2040	12/31/2040	7,544	\$482,816	\$467,496	\$950,312
01/01/2041	12/31/2041	7,516	\$488,540	\$478,248	\$966,788
01/01/2042	12/31/2042	7,483	\$501,361	\$489,248	\$990,609
01/01/2043	12/31/2043	7,445	\$506,260	\$500,501	\$1,006,761
01/01/2044	12/31/2044	7,407	\$518,490	\$512,013	\$1,030,503
01/01/2045	12/31/2045	7,361	\$522,631	\$523,789	\$1,046,420
01/01/2046	12/31/2046	7,313	\$533,849	\$535,836	\$1,069,685
01/01/2047	12/31/2047	7,262	\$544,650	\$548,160	\$1,092,810
01/01/2048	12/31/2048	7,207	\$554,939	\$560,768	\$1,115,707
01/01/2049	12/31/2049	7,151	\$557,778	\$573,666	\$1,131,444
01/01/2050	12/31/2050	7,095	\$567,600	\$586,860	\$1,154,460
01/01/2051	12/31/2051	7,037	\$577,034	\$600,358	\$1,177,392

TEMPLATE 4A - Sheet 4A-4

v20221102p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	OPSEPT	
EIN:	93-0694182	
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:	\$9,059,319	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$18,283,499	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:	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:	5.50%	
SFA Interest Rate:	3.77%	

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
						Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; 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))
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4A-2)								
12/31/2022	12/31/2022									\$18,283,499			\$9,059,319
01/01/2023	12/31/2023	\$423,846	\$0	\$0	-\$1,948,068	\$0	-\$672,497	-\$2,620,565	\$640,347	\$16,303,281	\$0	\$509,762	\$9,992,927
01/01/2024	12/31/2024	\$407,814	\$0	\$0	-\$981,458	\$0	-\$731,382	-\$1,712,840	\$582,645	\$15,173,086	\$0	\$560,676	\$10,961,418
01/01/2025	12/31/2025	\$398,385	\$0	\$0	-\$1,016,637	\$0	-\$612,826	-\$1,629,463	\$541,594	\$14,085,217	\$0	\$613,687	\$11,973,490
01/01/2026	12/31/2026	\$401,517	\$0	\$0	-\$1,050,149	\$0	-\$628,709	-\$1,678,858	\$499,659	\$12,906,019	\$0	\$669,436	\$13,044,443
01/01/2027	12/31/2027	\$401,517	\$14,150	\$0	-\$1,082,040	\$0	-\$645,532	-\$1,727,572	\$454,293	\$11,632,740	\$0	\$728,722	\$14,188,833
01/01/2028	12/31/2028	\$401,517	\$14,150	\$0	-\$1,112,399	\$0	-\$654,653	-\$1,767,052	\$405,554	\$10,271,242	\$0	\$791,664	\$15,396,164
01/01/2029	12/31/2029	\$401,517	\$14,150	\$0	-\$1,150,611	\$0	-\$671,661	-\$1,822,272	\$353,194	\$8,802,165	\$0	\$858,067	\$16,669,899
01/01/2030	12/31/2030	\$401,517	\$14,150	\$0	-\$1,193,344	\$0	-\$688,545	-\$1,881,889	\$296,696	\$7,216,972	\$0	\$928,122	\$18,013,689
01/01/2031	12/31/2031	\$401,517	\$14,150	\$0	-\$1,242,936	\$0	-\$773,524	-\$2,016,460	\$234,421	\$5,434,932	\$0	\$1,002,031	\$19,431,387
01/01/2032	12/31/2032	\$401,517	\$14,150	\$0	-\$1,284,886	\$0	-\$790,842	-\$2,075,728	\$166,131	\$3,525,336	\$0	\$1,080,004	\$20,927,059
01/01/2033	12/31/2033	\$401,517	\$14,150	\$0	-\$1,334,706	\$0	-\$807,860	-\$2,142,566	\$92,891	\$1,475,661	\$0	\$1,162,266	\$22,504,993
01/01/2034	12/31/2034	\$401,517	\$14,150	\$0	-\$1,372,594	\$0	-\$832,968	-\$1,475,661	\$0	\$0	-\$729,901	\$1,229,249	\$23,420,008
01/01/2035	12/31/2035	\$401,517	\$14,150	\$0	-\$1,416,188	\$0	-\$850,111	\$0	\$0	\$0	-\$2,266,299	\$1,237,889	\$22,807,266
01/01/2036	12/31/2036	\$401,517	\$14,150	\$0	-\$1,461,091	\$0	-\$867,360	\$0	\$0	\$0	-\$2,328,451	\$1,202,502	\$22,096,985
01/01/2037	12/31/2037	\$401,517	\$14,150	\$0	-\$1,495,399	\$0	-\$892,068	\$0	\$0	\$0	-\$2,387,467	\$1,161,835	\$21,287,021
01/01/2038	12/31/2038	\$401,517	\$14,150	\$0	-\$1,528,397	\$0	-\$909,030	\$0	\$0	\$0	-\$2,437,427	\$1,115,932	\$20,381,193
01/01/2039	12/31/2039	\$401,517	\$14,150	\$0	-\$1,545,419	\$0	-\$926,139	\$0	\$0	\$0	-\$2,471,558	\$1,065,185	\$19,390,488
01/01/2040	12/31/2040	\$401,517	\$14,150	\$0	-\$1,555,191	\$0	-\$950,312	\$0	\$0	\$0	-\$2,505,503	\$1,009,776	\$18,310,429
01/01/2041	12/31/2041	\$401,517	\$14,150	\$0	-\$1,570,554	\$0	-\$966,788	\$0	\$0	\$0	-\$2,537,342	\$949,508	\$17,138,262
01/01/2042	12/31/2042	\$401,517	\$14,150	\$0	-\$1,568,702	\$0	-\$990,609	\$0	\$0	\$0	-\$2,559,311	\$884,443	\$15,879,063
01/01/2043	12/31/2043	\$401,517	\$14,150	\$0	-\$1,571,894	\$0	-\$1,006,761	\$0	\$0	\$0	-\$2,578,655	\$814,662	\$14,530,737
01/01/2044	12/31/2044	\$401,517	\$14,150	\$0	-\$1,567,543	\$0	-\$1,030,503	\$0	\$0	\$0	-\$2,598,046	\$739,978	\$13,088,337
01/01/2045	12/31/2045	\$401,517	\$14,150	\$0	-\$1,564,196	\$0	-\$1,046,420	\$0	\$0	\$0	-\$2,610,616	\$660,305	\$11,553,694
01/01/2046	12/31/2046	\$401,517	\$14,150	\$0	-\$1,554,638	\$0	-\$1,069,685	\$0	\$0	\$0	-\$2,624,323	\$575,528	\$9,920,567
01/01/2047	12/31/2047	\$401,517	\$0	\$0	-\$1,545,466	\$0	-\$1,092,810	\$0	\$0	\$0	-\$2,638,276	\$484,944	\$8,168,752
01/01/2048	12/31/2048	\$401,517	\$0	\$0	-\$1,543,171	\$0	-\$1,115,707	\$0	\$0	\$0	-\$2,658,878	\$388,035	\$6,299,426
01/01/2049	12/31/2049	\$401,517	\$0	\$0	-\$1,532,802	\$0	-\$1,131,444	\$0	\$0	\$0	-\$2,664,246	\$285,076	\$4,321,773
01/01/2050	12/31/2050	\$401,517	\$0	\$0	-\$1,522,530	\$0	-\$1,154,460	\$0	\$0	\$0	-\$2,676,990	\$175,960	\$2,222,261
01/01/2051	12/31/2051	\$401,517	\$0	\$0	-\$1,506,675	\$0	-\$1,177,392	\$0	\$0	\$0	-\$2,684,067	\$60,294	\$5

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:	OPSEPT
EIN:	93-0694182
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	12/31/2022					
01/01/2023	12/31/2023	\$804,228	\$198,182	\$45,369	\$701	\$1,048,480
01/01/2024	12/31/2024	\$639,032	\$233,008	\$64,404	\$1,474	\$937,918
01/01/2025	12/31/2025	\$616,641	\$270,970	\$86,482	\$2,392	\$976,485
01/01/2026	12/31/2026	\$594,032	\$307,496	\$108,415	\$3,517	\$1,013,460
01/01/2027	12/31/2027	\$571,304	\$343,316	\$129,842	\$5,026	\$1,049,489
01/01/2028	12/31/2028	\$548,430	\$373,504	\$152,197	\$8,106	\$1,082,238
01/01/2029	12/31/2029	\$525,403	\$411,635	\$176,072	\$11,567	\$1,124,677
01/01/2030	12/31/2030	\$502,115	\$451,232	\$202,433	\$15,568	\$1,171,348
01/01/2031	12/31/2031	\$478,639	\$495,840	\$230,495	\$20,117	\$1,225,090
01/01/2032	12/31/2032	\$455,044	\$539,230	\$250,724	\$25,468	\$1,270,467
01/01/2033	12/31/2033	\$431,372	\$577,137	\$278,507	\$33,446	\$1,320,461
01/01/2034	12/31/2034	\$407,633	\$607,456	\$303,808	\$42,170	\$1,361,068
01/01/2035	12/31/2035	\$383,889	\$635,397	\$335,134	\$51,725	\$1,406,145
01/01/2036	12/31/2036	\$360,222	\$662,764	\$367,138	\$62,077	\$1,452,201
01/01/2037	12/31/2037	\$336,673	\$681,620	\$395,674	\$73,346	\$1,487,314
01/01/2038	12/31/2038	\$313,302	\$694,444	\$416,775	\$89,623	\$1,514,144
01/01/2039	12/31/2039	\$290,226	\$699,778	\$435,315	\$106,201	\$1,531,520
01/01/2040	12/31/2040	\$267,528	\$702,157	\$446,075	\$123,374	\$1,539,134
01/01/2041	12/31/2041	\$245,324	\$704,875	\$461,762	\$141,015	\$1,552,976
01/01/2042	12/31/2042	\$223,725	\$702,747	\$464,196	\$159,094	\$1,549,763
01/01/2043	12/31/2043	\$202,847	\$673,589	\$461,857	\$181,662	\$1,519,956
01/01/2044	12/31/2044	\$182,800	\$665,167	\$462,949	\$204,015	\$1,514,932
01/01/2045	12/31/2045	\$163,689	\$659,724	\$458,272	\$226,480	\$1,508,165
01/01/2046	12/31/2046	\$145,607	\$651,003	\$450,590	\$248,963	\$1,496,163
01/01/2047	12/31/2047	\$128,632	\$638,538	\$446,283	\$271,384	\$1,484,838
01/01/2048	12/31/2048	\$112,830	\$626,676	\$437,627	\$297,469	\$1,474,602
01/01/2049	12/31/2049	\$98,245	\$613,311	\$428,093	\$323,093	\$1,462,742
01/01/2050	12/31/2050	\$84,925	\$594,888	\$420,398	\$348,443	\$1,448,653
01/01/2051	12/31/2051	\$72,841	\$576,599	\$406,871	\$373,501	\$1,429,811

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:	OPSEPT
EIN:	93-0694182
PN:	001
SFA Measurement Date:	12/31/2022

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

			On this Sheet, show all administrative expense amounts as positive amounts		
		Total Participant Count at Beginning of Plan Year	PROJECTED ADMINISTRATIVE EXPENSES for:		
SFA Measurement Date / Plan Year Start Date	Plan Year End Date		PBGC Premiums	Other	Total
12/31/2022	12/31/2022	N/A			
01/01/2023	12/31/2023	7,267	\$254,345	(\$97,073)	\$157,272
01/01/2024	12/31/2024	7,282	\$269,434	(\$128,746)	\$140,688
01/01/2025	12/31/2025	7,279	\$269,323	(\$122,850)	\$146,473
01/01/2026	12/31/2026	7,278	\$276,564	(\$124,545)	\$152,019
01/01/2027	12/31/2027	7,289	\$276,982	(\$119,559)	\$157,423
01/01/2028	12/31/2028	7,294	\$277,172	(\$114,836)	\$162,336
01/01/2029	12/31/2029	7,296	\$284,544	(\$115,842)	\$168,702
01/01/2030	12/31/2030	7,296	\$284,544	(\$108,842)	\$175,702
01/01/2031	12/31/2031	7,295	\$379,340	(\$195,577)	\$183,763
01/01/2032	12/31/2032	7,292	\$386,476	(\$195,906)	\$190,570
01/01/2033	12/31/2033	7,280	\$385,840	(\$187,771)	\$198,069
01/01/2034	12/31/2034	7,271	\$392,634	(\$188,474)	\$204,160
01/01/2035	12/31/2035	7,255	\$391,770	(\$180,848)	\$210,922
01/01/2036	12/31/2036	7,239	\$398,145	(\$180,315)	\$217,830
01/01/2037	12/31/2037	7,217	\$396,935	(\$173,838)	\$223,097
01/01/2038	12/31/2038	7,188	\$402,528	(\$175,406)	\$227,122
01/01/2039	12/31/2039	7,154	\$400,624	(\$170,896)	\$229,728
01/01/2040	12/31/2040	7,117	\$405,669	(\$174,799)	\$230,870
01/01/2041	12/31/2041	7,073	\$403,161	(\$170,215)	\$232,946
01/01/2042	12/31/2042	7,025	\$407,450	(\$174,986)	\$232,464
01/01/2043	12/31/2043	6,973	\$411,407	(\$183,414)	\$227,993
01/01/2044	12/31/2044	6,918	\$408,162	(\$180,922)	\$227,240
01/01/2045	12/31/2045	6,860	\$411,600	(\$185,375)	\$226,225
01/01/2046	12/31/2046	6,798	\$407,880	(\$183,456)	\$224,424
01/01/2047	12/31/2047	6,735	\$410,835	(\$188,109)	\$222,726
01/01/2048	12/31/2048	6,668	\$413,416	(\$192,226)	\$221,190
01/01/2049	12/31/2049	6,601	\$409,262	(\$189,851)	\$219,411
01/01/2050	12/31/2050	6,533	\$411,579	(\$194,281)	\$217,298
01/01/2051	12/31/2051	6,465	\$407,295	(\$192,823)	\$214,472

TEMPLATE 5A - Sheet 5A-3

v20220802p

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:	OPSEPT
EIN:	93-0694182
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:	\$9,059,319
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$7,837,262
Non-SFA Interest Rate:	5.50%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.														
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
						Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; 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))	
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 5A-1)									
12/31/2022	12/31/2022									\$7,837,262			\$9,059,319	
01/01/2023	12/31/2023	\$326,136	\$0	\$0	-\$1,048,480	\$0	-\$157,272	-\$1,205,752	\$272,947	\$6,904,457	\$0	\$507,111	\$9,892,566	
01/01/2024	12/31/2024	\$330,772	\$0	\$0	-\$937,918	\$0	-\$140,688	-\$1,078,606	\$240,154	\$6,066,005	\$0	\$553,066	\$10,776,404	
01/01/2025	12/31/2025	\$334,013	\$0	\$0	-\$976,485	\$0	-\$146,473	-\$1,122,958	\$207,716	\$5,150,763	\$0	\$601,765	\$11,712,182	
01/01/2026	12/31/2026	\$337,186	\$0	\$0	-\$1,013,460	\$0	-\$152,019	-\$1,165,480	\$172,418	\$4,157,702	\$0	\$653,319	\$12,702,688	
01/01/2027	12/31/2027	\$337,186	\$0	\$0	-\$1,049,489	\$0	-\$157,423	-\$1,206,912	\$134,206	\$3,084,995	\$0	\$707,796	\$13,747,670	
01/01/2028	12/31/2028	\$337,186	\$0	\$0	-\$1,082,238	\$0	-\$162,336	-\$1,244,573	\$93,061	\$1,933,483	\$0	\$765,270	\$14,850,127	
01/01/2029	12/31/2029	\$337,186	\$0	\$0	-\$1,124,677	\$0	-\$168,702	-\$1,293,379	\$48,738	\$688,842	\$0	\$825,905	\$16,013,218	
01/01/2030	12/31/2030	\$337,186	\$0	\$0	-\$1,171,348	\$0	-\$175,702	-\$688,842	\$0	\$0	-\$658,208	\$872,017	\$16,564,213	
01/01/2031	12/31/2031	\$337,186	\$0	\$0	-\$1,225,090	\$0	-\$183,763	\$0	\$0	\$0	-\$1,408,853	\$881,955	\$16,374,501	
01/01/2032	12/31/2032	\$337,186	\$0	\$0	-\$1,270,467	\$0	-\$190,570	\$0	\$0	\$0	-\$1,461,037	\$870,105	\$16,120,755	
01/01/2033	12/31/2033	\$337,186	\$0	\$0	-\$1,320,461	\$0	-\$198,069	\$0	\$0	\$0	-\$1,518,530	\$854,589	\$15,794,000	
01/01/2034	12/31/2034	\$337,186	\$0	\$0	-\$1,361,068	\$0	-\$204,160	\$0	\$0	\$0	-\$1,565,228	\$835,351	\$15,401,310	
01/01/2035	12/31/2035	\$337,186	\$0	\$0	-\$1,406,145	\$0	-\$210,922	\$0	\$0	\$0	-\$1,617,067	\$812,346	\$14,933,776	
01/01/2036	12/31/2036	\$337,186	\$0	\$0	-\$1,452,201	\$0	-\$217,830	\$0	\$0	\$0	-\$1,670,031	\$785,195	\$14,386,127	
01/01/2037	12/31/2037	\$337,186	\$0	\$0	-\$1,487,314	\$0	-\$223,097	\$0	\$0	\$0	-\$1,710,411	\$753,979	\$13,766,881	
01/01/2038	12/31/2038	\$337,186	\$0	\$0	-\$1,514,144	\$0	-\$227,122	\$0	\$0	\$0	-\$1,741,266	\$719,083	\$13,081,885	
01/01/2039	12/31/2039	\$337,186	\$0	\$0	-\$1,531,520	\$0	-\$229,728	\$0	\$0	\$0	-\$1,761,248	\$680,866	\$12,338,689	
01/01/2040	12/31/2040	\$337,186	\$0	\$0	-\$1,539,134	\$0	-\$230,870	\$0	\$0	\$0	-\$1,770,004	\$639,753	\$11,545,624	
01/01/2041	12/31/2041	\$337,186	\$0	\$0	-\$1,552,976	\$0	-\$232,946	\$0	\$0	\$0	-\$1,785,923	\$595,702	\$10,692,590	
01/01/2042	12/31/2042	\$337,186	\$0	\$0	-\$1,549,763	\$0	-\$232,464	\$0	\$0	\$0	-\$1,782,227	\$548,886	\$9,796,435	
01/01/2043	12/31/2043	\$337,186	\$0	\$0	-\$1,519,956	\$0	-\$227,993	\$0	\$0	\$0	-\$1,747,949	\$500,527	\$8,886,200	
01/01/2044	12/31/2044	\$337,186	\$0	\$0	-\$1,514,932	\$0	-\$227,240	\$0	\$0	\$0	-\$1,742,171	\$450,621	\$7,931,836	
01/01/2045	12/31/2045	\$337,186	\$0	\$0	-\$1,508,165	\$0	-\$226,225	\$0	\$0	\$0	-\$1,734,390	\$398,342	\$6,932,974	
01/01/2046	12/31/2046	\$337,186	\$0	\$0	-\$1,496,163	\$0	-\$224,424	\$0	\$0	\$0	-\$1,720,588	\$343,779	\$5,893,352	
01/01/2047	12/31/2047	\$337,186	\$0	\$0	-\$1,484,838	\$0	-\$222,726	\$0	\$0	\$0	-\$1,707,564	\$286,953	\$4,809,928	
01/01/2048	12/31/2048	\$337,186	\$0	\$0	-\$1,474,602	\$0	-\$221,190	\$0	\$0	\$0	-\$1,695,792	\$227,684	\$3,679,006	
01/01/2049	12/31/2049	\$337,186	\$0	\$0	-\$1,462,742	\$0	-\$219,411	\$0	\$0	\$0	-\$1,682,153	\$165,854	\$2,499,893	
01/01/2050	12/31/2050	\$337,186	\$0	\$0	-\$1,448,653	\$0	-\$217,298	\$0	\$0	\$0	-\$1,665,951	\$101,442	\$1,272,570	
01/01/2051	12/31/2051	\$337,186	\$0	\$0	-\$1,429,811	\$0	-\$214,472	\$0	\$0	\$0	-\$1,644,283	\$34,527	\$1	

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:	OPSEPT	
EIN:	93-0694182	
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	\$7,837,262
2	Missing terminated vested update	\$766,959	\$8,604,221
3	Retroactive lump sum payments update	\$340,208	\$8,944,429
4	Administrative expense update	\$9,964,896	\$18,909,325
5	CBU assumption update, including resulting withdrawal liability payments	(\$625,826)	\$18,283,499

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

From Template 5A.

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

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

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

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

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

TEMPLATE 6A - Sheet 6A-2

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

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:	OPSEPT
EIN:	93-0694182
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:	\$9,059,319
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$8,604,221
Non-SFA Interest Rate:	5.50%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.														
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
						Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))	
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments									
12/31/2022	12/31/2022									\$8,604,221			\$9,059,319	
01/01/2023	12/31/2023	\$326,136	\$0	\$0	-\$1,017,009	\$0	-\$152,551	-\$1,169,560	\$302,537	\$7,737,198	\$0	\$507,111	\$9,892,566	
01/01/2024	12/31/2024	\$330,772	\$0	\$0	-\$1,005,955	\$0	-\$150,893	-\$1,156,849	\$270,088	\$6,850,437	\$0	\$553,066	\$10,776,404	
01/01/2025	12/31/2025	\$334,013	\$0	\$0	-\$1,043,508	\$0	-\$156,526	-\$1,200,034	\$235,850	\$5,886,253	\$0	\$601,765	\$11,712,182	
01/01/2026	12/31/2026	\$337,186	\$0	\$0	-\$1,079,227	\$0	-\$161,884	-\$1,241,111	\$198,733	\$4,843,875	\$0	\$653,319	\$12,702,688	
01/01/2027	12/31/2027	\$337,186	\$0	\$0	-\$1,113,782	\$0	-\$167,067	-\$1,280,850	\$158,693	\$3,721,719	\$0	\$707,796	\$13,747,670	
01/01/2028	12/31/2028	\$337,186	\$0	\$0	-\$1,144,862	\$0	-\$171,729	-\$1,316,591	\$115,721	\$2,520,848	\$0	\$765,270	\$14,850,127	
01/01/2029	12/31/2029	\$337,186	\$0	\$0	-\$1,185,460	\$0	-\$177,819	-\$1,363,279	\$69,576	\$1,227,145	\$0	\$825,905	\$16,013,218	
01/01/2030	12/31/2030	\$337,186	\$0	\$0	-\$1,230,140	\$0	-\$184,521	-\$1,227,145	\$0	\$0	-\$187,516	\$884,788	\$17,047,677	
01/01/2031	12/31/2031	\$337,186	\$0	\$0	-\$1,281,765	\$0	-\$192,265	\$0	\$0	\$0	-\$1,474,030	\$906,777	\$16,817,610	
01/01/2032	12/31/2032	\$337,186	\$0	\$0	-\$1,324,928	\$0	-\$198,739	\$0	\$0	\$0	-\$1,523,667	\$892,777	\$16,523,906	
01/01/2033	12/31/2033	\$337,186	\$0	\$0	-\$1,372,639	\$0	-\$205,896	\$0	\$0	\$0	-\$1,578,535	\$875,135	\$16,157,693	
01/01/2034	12/31/2034	\$337,186	\$0	\$0	-\$1,410,920	\$0	-\$211,638	\$0	\$0	\$0	-\$1,622,558	\$853,798	\$15,726,119	
01/01/2035	12/31/2035	\$337,186	\$0	\$0	-\$1,453,660	\$0	-\$218,049	\$0	\$0	\$0	-\$1,671,709	\$828,728	\$15,220,324	
01/01/2036	12/31/2036	\$337,186	\$0	\$0	-\$1,497,393	\$0	-\$224,609	\$0	\$0	\$0	-\$1,722,002	\$799,545	\$14,635,053	
01/01/2037	12/31/2037	\$337,186	\$0	\$0	-\$1,530,225	\$0	-\$229,534	\$0	\$0	\$0	-\$1,759,758	\$766,331	\$13,978,812	
01/01/2038	12/31/2038	\$337,186	\$0	\$0	-\$1,554,839	\$0	-\$233,226	\$0	\$0	\$0	-\$1,788,065	\$729,470	\$13,257,403	
01/01/2039	12/31/2039	\$337,186	\$0	\$0	-\$1,570,092	\$0	-\$235,514	\$0	\$0	\$0	-\$1,805,606	\$689,316	\$12,478,300	
01/01/2040	12/31/2040	\$337,186	\$0	\$0	-\$1,575,697	\$0	-\$236,355	\$0	\$0	\$0	-\$1,812,051	\$646,291	\$11,649,726	
01/01/2041	12/31/2041	\$337,186	\$0	\$0	-\$1,587,665	\$0	-\$238,150	\$0	\$0	\$0	-\$1,825,815	\$600,346	\$10,761,444	
01/01/2042	12/31/2042	\$337,186	\$0	\$0	-\$1,582,729	\$0	-\$237,409	\$0	\$0	\$0	-\$1,820,139	\$551,644	\$9,830,136	
01/01/2043	12/31/2043	\$337,186	\$0	\$0	-\$1,527,837	\$0	-\$229,176	\$0	\$0	\$0	-\$1,757,012	\$502,135	\$8,912,445	
01/01/2044	12/31/2044	\$337,186	\$0	\$0	-\$1,521,424	\$0	-\$228,214	\$0	\$0	\$0	-\$1,749,637	\$451,862	\$7,951,856	
01/01/2045	12/31/2045	\$337,186	\$0	\$0	-\$1,513,438	\$0	-\$227,016	\$0	\$0	\$0	-\$1,740,454	\$399,279	\$6,947,867	
01/01/2046	12/31/2046	\$337,186	\$0	\$0	-\$1,500,383	\$0	-\$225,057	\$0	\$0	\$0	-\$1,725,440	\$344,467	\$5,904,081	
01/01/2047	12/31/2047	\$337,186	\$0	\$0	-\$1,488,159	\$0	-\$223,224	\$0	\$0	\$0	-\$1,711,383	\$287,440	\$4,817,324	
01/01/2048	12/31/2048	\$337,186	\$0	\$0	-\$1,477,170	\$0	-\$221,575	\$0	\$0	\$0	-\$1,698,745	\$228,011	\$3,683,777	
01/01/2049	12/31/2049	\$337,186	\$0	\$0	-\$1,464,688	\$0	-\$219,703	\$0	\$0	\$0	-\$1,684,391	\$166,055	\$2,502,627	
01/01/2050	12/31/2050	\$337,186	\$0	\$0	-\$1,450,098	\$0	-\$217,515	\$0	\$0	\$0	-\$1,667,612	\$101,547	\$1,273,748	
01/01/2051	12/31/2051	\$337,186	\$0	\$0	-\$1,430,859	\$0	-\$214,629	\$0	\$0	\$0	-\$1,645,487	\$34,559	\$6	

TEMPLATE 6A - Sheet 6A-3

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

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

PLAN INFORMATION

Abbreviated Plan Name:	OPSEPT
EIN:	93-0694182
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:	\$9,059,319
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$8,944,429
Non-SFA Interest Rate:	5.50%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.														
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
						Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))	
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments									
12/31/2022	12/31/2022									\$8,944,429			\$9,059,319	
01/01/2023	12/31/2023	\$326,136	\$0	\$0	-\$1,947,085	\$0	-\$292,063	-\$2,239,148	\$295,388	\$7,000,669	\$0	\$507,111	\$9,892,566	
01/01/2024	12/31/2024	\$330,772	\$0	\$0	-\$957,004	\$0	-\$143,551	-\$1,100,555	\$243,372	\$6,143,486	\$0	\$553,066	\$10,776,404	
01/01/2025	12/31/2025	\$334,013	\$0	\$0	-\$994,556	\$0	-\$149,183	-\$1,143,740	\$210,249	\$5,209,995	\$0	\$601,765	\$11,712,182	
01/01/2026	12/31/2026	\$337,186	\$0	\$0	-\$1,030,276	\$0	-\$154,541	-\$1,184,817	\$174,290	\$4,199,468	\$0	\$653,319	\$12,702,688	
01/01/2027	12/31/2027	\$337,186	\$0	\$0	-\$1,064,831	\$0	-\$159,725	-\$1,224,555	\$135,451	\$3,110,364	\$0	\$707,796	\$13,747,670	
01/01/2028	12/31/2028	\$337,186	\$0	\$0	-\$1,095,911	\$0	-\$164,387	-\$1,260,297	\$93,724	\$1,943,790	\$0	\$765,270	\$14,850,127	
01/01/2029	12/31/2029	\$337,186	\$0	\$0	-\$1,136,508	\$0	-\$170,476	-\$1,306,985	\$48,872	\$685,678	\$0	\$825,905	\$16,013,218	
01/01/2030	12/31/2030	\$337,186	\$0	\$0	-\$1,181,188	\$0	-\$177,178	-\$685,678	\$0	\$0	-\$672,689	\$871,624	\$16,549,339	
01/01/2031	12/31/2031	\$337,186	\$0	\$0	-\$1,232,814	\$0	-\$184,922	\$0	\$0	\$0	-\$1,417,736	\$880,896	\$16,349,686	
01/01/2032	12/31/2032	\$337,186	\$0	\$0	-\$1,275,977	\$0	-\$191,397	\$0	\$0	\$0	-\$1,467,373	\$868,569	\$16,088,068	
01/01/2033	12/31/2033	\$337,186	\$0	\$0	-\$1,323,688	\$0	-\$198,553	\$0	\$0	\$0	-\$1,522,241	\$852,691	\$15,755,705	
01/01/2034	12/31/2034	\$337,186	\$0	\$0	-\$1,361,969	\$0	-\$204,295	\$0	\$0	\$0	-\$1,566,264	\$833,216	\$15,359,843	
01/01/2035	12/31/2035	\$337,186	\$0	\$0	-\$1,404,709	\$0	-\$210,706	\$0	\$0	\$0	-\$1,615,415	\$810,111	\$14,891,725	
01/01/2036	12/31/2036	\$337,186	\$0	\$0	-\$1,448,442	\$0	-\$217,266	\$0	\$0	\$0	-\$1,665,708	\$783,000	\$14,346,203	
01/01/2037	12/31/2037	\$337,186	\$0	\$0	-\$1,481,273	\$0	-\$222,191	\$0	\$0	\$0	-\$1,703,464	\$751,971	\$13,731,897	
01/01/2038	12/31/2038	\$337,186	\$0	\$0	-\$1,505,888	\$0	-\$225,883	\$0	\$0	\$0	-\$1,731,771	\$717,417	\$13,054,729	
01/01/2039	12/31/2039	\$337,186	\$0	\$0	-\$1,521,141	\$0	-\$228,171	\$0	\$0	\$0	-\$1,749,312	\$679,696	\$12,322,300	
01/01/2040	12/31/2040	\$337,186	\$0	\$0	-\$1,526,745	\$0	-\$229,012	\$0	\$0	\$0	-\$1,755,757	\$639,238	\$11,542,967	
01/01/2041	12/31/2041	\$337,186	\$0	\$0	-\$1,538,714	\$0	-\$230,807	\$0	\$0	\$0	-\$1,769,521	\$596,001	\$10,706,634	
01/01/2042	12/31/2042	\$337,186	\$0	\$0	-\$1,533,778	\$0	-\$230,067	\$0	\$0	\$0	-\$1,763,845	\$550,157	\$9,830,133	
01/01/2043	12/31/2043	\$337,186	\$0	\$0	-\$1,527,837	\$0	-\$229,176	\$0	\$0	\$0	-\$1,757,012	\$502,135	\$8,912,442	
01/01/2044	12/31/2044	\$337,186	\$0	\$0	-\$1,521,424	\$0	-\$228,214	\$0	\$0	\$0	-\$1,749,637	\$451,862	\$7,951,853	
01/01/2045	12/31/2045	\$337,186	\$0	\$0	-\$1,513,438	\$0	-\$227,016	\$0	\$0	\$0	-\$1,740,454	\$399,279	\$6,947,864	
01/01/2046	12/31/2046	\$337,186	\$0	\$0	-\$1,500,383	\$0	-\$225,057	\$0	\$0	\$0	-\$1,725,440	\$344,467	\$5,904,078	
01/01/2047	12/31/2047	\$337,186	\$0	\$0	-\$1,488,159	\$0	-\$223,224	\$0	\$0	\$0	-\$1,711,383	\$287,440	\$4,817,321	
01/01/2048	12/31/2048	\$337,186	\$0	\$0	-\$1,477,170	\$0	-\$221,575	\$0	\$0	\$0	-\$1,698,745	\$228,011	\$3,683,774	
01/01/2049	12/31/2049	\$337,186	\$0	\$0	-\$1,464,688	\$0	-\$219,703	\$0	\$0	\$0	-\$1,684,391	\$166,055	\$2,502,624	
01/01/2050	12/31/2050	\$337,186	\$0	\$0	-\$1,450,098	\$0	-\$217,515	\$0	\$0	\$0	-\$1,667,612	\$101,547	\$1,273,745	
01/01/2051	12/31/2051	\$337,186	\$0	\$0	-\$1,430,859	\$0	-\$214,629	\$0	\$0	\$0	-\$1,645,487	\$34,559	\$3	

Retroactive lump sum payments update

TEMPLATE 6A - Sheet 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 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:	OPSEPT
EIN:	93-0694182
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:	\$9,059,319
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$18,909,325
Non-SFA Interest Rate:	5.50%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.													
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
						Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments								
12/31/2022	12/31/2022									\$18,909,325			\$9,059,319
01/01/2023	12/31/2023	\$326,136	\$0	\$0	-\$1,947,085	\$0	-\$672,497	-\$2,619,582	\$663,959	\$16,953,702	\$0	\$507,111	\$9,892,566
01/01/2024	12/31/2024	\$330,772	\$0	\$0	-\$957,004	\$0	-\$722,687	-\$1,679,691	\$607,785	\$15,881,796	\$0	\$553,066	\$10,776,404
01/01/2025	12/31/2025	\$334,013	\$0	\$0	-\$994,556	\$0	-\$602,908	-\$1,597,464	\$568,910	\$14,853,241	\$0	\$601,765	\$11,712,182
01/01/2026	12/31/2026	\$337,186	\$0	\$0	-\$1,030,276	\$0	-\$618,374	-\$1,648,650	\$529,178	\$13,733,769	\$0	\$653,319	\$12,702,688
01/01/2027	12/31/2027	\$337,186	\$0	\$0	-\$1,064,831	\$0	-\$634,412	-\$1,699,243	\$486,029	\$12,520,556	\$0	\$707,796	\$13,747,670
01/01/2028	12/31/2028	\$337,186	\$0	\$0	-\$1,095,911	\$0	-\$643,173	-\$1,739,084	\$439,546	\$11,221,018	\$0	\$765,270	\$14,850,127
01/01/2029	12/31/2029	\$337,186	\$0	\$0	-\$1,136,508	\$0	-\$659,238	-\$1,795,746	\$389,496	\$9,814,767	\$0	\$825,905	\$16,013,218
01/01/2030	12/31/2030	\$337,186	\$0	\$0	-\$1,181,188	\$0	-\$675,315	-\$1,856,503	\$335,345	\$8,293,609	\$0	\$889,876	\$17,240,280
01/01/2031	12/31/2031	\$337,186	\$0	\$0	-\$1,232,814	\$0	-\$756,468	-\$1,989,282	\$275,518	\$6,579,845	\$0	\$957,364	\$18,534,831
01/01/2032	12/31/2032	\$337,186	\$0	\$0	-\$1,275,977	\$0	-\$772,822	-\$2,048,799	\$209,798	\$4,740,844	\$0	\$1,028,564	\$19,900,581
01/01/2033	12/31/2033	\$337,186	\$0	\$0	-\$1,323,688	\$0	-\$788,798	-\$2,112,486	\$139,278	\$2,767,637	\$0	\$1,103,680	\$21,341,448
01/01/2034	12/31/2034	\$337,186	\$0	\$0	-\$1,361,969	\$0	-\$812,304	-\$2,174,273	\$63,734	\$657,098	\$0	\$1,182,928	\$22,861,562
01/01/2035	12/31/2035	\$337,186	\$0	\$0	-\$1,404,709	\$0	-\$828,394	-\$657,098	\$0	\$0	-\$1,576,005	\$1,223,774	\$22,846,517
01/01/2036	12/31/2036	\$337,186	\$0	\$0	-\$1,448,442	\$0	-\$844,566	\$0	\$0	\$0	-\$2,293,008	\$1,203,493	\$22,094,189
01/01/2037	12/31/2037	\$337,186	\$0	\$0	-\$1,481,273	\$0	-\$867,768	\$0	\$0	\$0	-\$2,349,041	\$1,160,595	\$21,242,929
01/01/2038	12/31/2038	\$337,186	\$0	\$0	-\$1,505,888	\$0	-\$883,532	\$0	\$0	\$0	-\$2,389,420	\$1,112,680	\$20,303,376
01/01/2039	12/31/2039	\$337,186	\$0	\$0	-\$1,521,141	\$0	-\$899,107	\$0	\$0	\$0	-\$2,420,248	\$1,060,168	\$19,280,483
01/01/2040	12/31/2040	\$337,186	\$0	\$0	-\$1,526,745	\$0	-\$921,704	\$0	\$0	\$0	-\$2,448,449	\$1,003,144	\$18,172,364
01/01/2041	12/31/2041	\$337,186	\$0	\$0	-\$1,538,714	\$0	-\$936,888	\$0	\$0	\$0	-\$2,475,602	\$941,461	\$16,975,410
01/01/2042	12/31/2042	\$337,186	\$0	\$0	-\$1,533,778	\$0	-\$958,985	\$0	\$0	\$0	-\$2,492,763	\$875,163	\$15,694,996
01/01/2043	12/31/2043	\$337,186	\$0	\$0	-\$1,527,837	\$0	-\$973,849	\$0	\$0	\$0	-\$2,501,686	\$804,498	\$14,334,995
01/01/2044	12/31/2044	\$337,186	\$0	\$0	-\$1,521,424	\$0	-\$995,573	\$0	\$0	\$0	-\$2,516,997	\$729,282	\$12,884,466
01/01/2045	12/31/2045	\$337,186	\$0	\$0	-\$1,513,438	\$0	-\$1,010,210	\$0	\$0	\$0	-\$2,523,648	\$649,323	\$11,347,327
01/01/2046	12/31/2046	\$337,186	\$0	\$0	-\$1,500,383	\$0	-\$1,031,579	\$0	\$0	\$0	-\$2,531,962	\$564,555	\$9,717,107
01/01/2047	12/31/2047	\$337,186	\$0	\$0	-\$1,488,159	\$0	-\$1,052,835	\$0	\$0	\$0	-\$2,540,994	\$474,647	\$7,987,947
01/01/2048	12/31/2048	\$337,186	\$0	\$0	-\$1,477,170	\$0	-\$1,073,896	\$0	\$0	\$0	-\$2,551,066	\$379,270	\$6,153,338
01/01/2049	12/31/2049	\$337,186	\$0	\$0	-\$1,464,688	\$0	-\$1,088,232	\$0	\$0	\$0	-\$2,552,920	\$278,316	\$4,215,920
01/01/2050	12/31/2050	\$337,186	\$0	\$0	-\$1,450,098	\$0	-\$1,109,340	\$0	\$0	\$0	-\$2,559,438	\$171,582	\$2,165,251
01/01/2051	12/31/2051	\$337,186	\$0	\$0	-\$1,430,859	\$0	-\$1,130,324	\$0	\$0	\$0	-\$2,561,183	\$58,747	\$1

Administrative expense update

v20220802p

TEMPLATE 6A - Sheet 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

v20220802p

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

PLAN INFORMATION

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

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SFA Measurement Date / Plan Year Start Date	Plan Year End Date			Other Payments to Plan (excluding financial assistance and SFA)		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))
		Contributions	Withdrawal Liability Payments		Benefit Payments								

Version Updates

Version

Date updated

v20220701p

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 - Sheet 7a
Assumption/Method Changes - SFA Eligibility

v20220701p

PLAN INFORMATION

Abbreviated Plan Name:		
EIN:		
PN:		

Brief description of basis for qualifying for SFA (e.g., critical and declining status in 2020, insolvent plan, critical status and meet other criteria)	
--	--

[illegible]

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

v20220701p

Assumption/Method Changes - SFA Amount

PLAN INFORMATION

Abbreviated Plan Name:	OPSEPT
EIN:	93-0694182
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
Contribution Base Units (Hours)	For the 2020 plan year: 852,000 hours For each subsequent year: 0.75% per year decrease from prior year	2023: 1,043,719 hours 2024: 965,211 hours 2025 and later: 926,957 hours	The original assumption is not reasonable because it did not extend beyond the end of the certification projection period, it did not reflect the addition of a new signatory employer (PNW VegCo) or a known plant closure (Del Monte Toppenish), and it did not reflect the Plan's experience through the SFA measurement date. The new assumption is reasonable because it extends through the entire SFA projection period, it reflects the Plan's experience through the SFA measurement date, it reflects all current signatory employers, and it reflects all known and expected events (e.g., plant closures, partial withdrawals).
Administrative Expenses	1.0% annual increase in administrative (non-investment) expenses starting from a base of \$575,000 in 2019	2.3% annual increase in PBGC premium rates and 2.3% annual increase in non-PBGC administrative expenses through December 31, 2051 starting from a base of \$310,467 in 2022, with four modifications: 1. Actual PBGC flat rate premiums were reflected where known. 2. The PBGC flat rate premium is adjusted to reflect the change to \$52 effective January 1, 2031. 3. Actual plan expenses for 2023 reflected. 4. A one-time expense of \$135,000 was added to 2024 to reflect anticipated costs related to the SFA application.	The original assumption is not reasonable because it did not extend beyond the end of the certification projection period, it did not reflect the Plan's experience through the measurement date, it did not anticipate the expense of preparing an SFA application, and the annual increase assumption does not reflect current inflation expectations. The new assumption is reasonable because it extends through the entire SFA projection period, it reflects the increase in the PBGC's flat rate premium that will occur in 2031, it reflects current expectations for non-SFA and non-PBGC administrative expenses in the first year of the projection, it reflects the additional expected administrative cost of the SFA application during the 2024 plan year, and it reflects current average inflation expectations.
Retroactive Payments	Expected retroactive payments for terminated vested participants past Normal Retirement Age were spread over 20 years.	Expected retroactive payments are paid in the first year of the projection. For the SFA calculation, the estimated retroactive lump sum payments provided in Section D, Appendix B of the original application were assumed to be made in 2023. Certain retroactive beneficiary payments resulting from the death audit were also assumed to be paid in 2023, as previously communicated.	The original assumption is not reasonable because it is inconsistent how these payments will be paid. The new assumption is reasonable because it is consistent with how these benefits are expected to be paid when they are put into pay status.
New Entrant Profile	New entrants were assumed to mirror the demographic profile of the entire active population from the January 1, 2019 actuarial valuation. Future benefits and normal cost were based on the valuation normal cost, pro-rated to reflect anticipated hours.	New entrants are assumed to reflect the distribution of age, service, benefits, and gender based on the characteristics of the Plan's new entrants and rehires in the five years preceding the Plan's SFA measurement date (2017-2021). Future benefits are based on anticipated benefits earned by the future population, reflecting each year's new entrants.	The original assumption is not reasonable because it was not sufficiently refined for the purposes of calculating the Plan's SFA amount. The new assumption is reasonable because it reflects the characteristics of the Plan's actual new entrants over the latest available five-year experience period.
"Missing" Vested Terminated Participants	75% of the benefits and liability associated with terminated vested members older than age 70 was excluded.	All benefits and liability for Participants who are 85 or younger are included.	The updated assumption follows the "acceptable" change methodology in the PBGC's Assumptions Guidance document, and is reasonable because it is consistent with the Plan's death audit.
Contribution Rates	Average "inside" contribution rate of \$0.25 per hour plus the scheduled hourly supplemental contribution rate under the Reasonable Measures Schedule of the Rehabilitation Plan.	Each employer's projected contribution rate is based on the employer's "inside" contribution rate plus the hourly scheduled hourly supplemental contribution rate under the collective bargaining agreements in effect on July 9, 2021 under the Reasonable Measures Schedule of the Rehabilitation Plan.	The original assumption is not reasonable because it did not extend beyond the end of the certification projection period, it did not reflect the Plan's experience through the measurement date (including the withdrawal of its largest employer), and the calculation of the \$0.25 average contribution rate was based on all active participants in the census data, including those working over 1,000 hours who are expected to have their contributions refunded. The new assumption is reasonable because it reflects anticipated actual employer contribution rates for the current and succeeding plan years consistent with the terms of the current collective bargaining agreements and contribution allocation arrangements agreed to prior to July 9, 2021, and it extends to the end of the projection period, it reflects the Plan's experience through the measurement date.
Withdrawal Liability	No future withdrawal liability income through the projected insolvency date in 2027.	Reflects withdrawal liability payments of \$14,150 per year from 2027 through 2046.	The original assumption is not reasonable because it did not extend beyond the end of the certification projection period, and it did not incorporate projected partial withdrawal liability assessments implied by the projected hours used for purposes of calculating the SFA amount. The new assumption is reasonable because it reflects the longer projection period and incorporates projected partial withdrawal liability assessments implied by the projected hours used for purposes of calculating the SFA amount.
Projected Active Participant Count	Active counts were not explicitly projected. The original methodology is described above under the "New Entrant Profile" assumption.	Active counts are projected based on the assumed CBUs for future years, the new entrant profile, and an average assumed hours (net of refunds) worked by new entrants of 638 per active per year through 2051.	The original assumption is not reasonable because it was not sufficiently refined for purposes of calculating the Plan's SFA amount. The updated assumption is reasonable because it is consistent with the CBU assumption and the average hours (net of refunds) based on the census data used for SFA purposes.

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:	OPSEPT
EIN:	93-0694182
PN:	001

Unit (e.g. hourly, weekly)	Hourly
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		All Other Sources of Non-Investment Income								Projected Number of Active Participants (Including New Entrants) at the Beginning of the Plan Year	
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		
12/31/2022	12/31/2022										
01/01/2023	12/31/2023	\$423,846	1,043,719	\$0.406	\$0	\$0	\$0	\$0	\$0	1,635	
01/01/2024	12/31/2024	\$407,814	965,211	\$0.423	\$0	\$0	\$0	\$0	\$0	1,512	
01/01/2025	12/31/2025	\$398,385	925,957	\$0.430	\$0	\$0	\$0	\$0	\$0	1,450	
01/01/2026	12/31/2026	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$0	1,450	
01/01/2027	12/31/2027	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$14,150	1,450	
01/01/2028	12/31/2028	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$14,150	1,450	
01/01/2029	12/31/2029	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$14,150	1,450	
01/01/2030	12/31/2030	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$14,150	1,450	
01/01/2031	12/31/2031	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$14,150	1,450	
01/01/2032	12/31/2032	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$14,150	1,450	
01/01/2033	12/31/2033	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$14,150	1,450	
01/01/2034	12/31/2034	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$14,150	1,450	
01/01/2035	12/31/2035	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$14,150	1,450	
01/01/2036	12/31/2036	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$14,150	1,450	
01/01/2037	12/31/2037	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$14,150	1,450	
01/01/2038	12/31/2038	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$14,150	1,450	
01/01/2039	12/31/2039	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$14,150	1,450	
01/01/2040	12/31/2040	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$14,150	1,450	
01/01/2041	12/31/2041	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$14,150	1,450	
01/01/2042	12/31/2042	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$14,150	1,450	
01/01/2043	12/31/2043	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$14,150	1,450	
01/01/2044	12/31/2044	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$14,150	1,450	
01/01/2045	12/31/2045	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$14,150	1,450	
01/01/2046	12/31/2046	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$14,150	1,450	
01/01/2047	12/31/2047	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$0	1,450	
01/01/2048	12/31/2048	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$0	1,450	
01/01/2049	12/31/2049	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$0	1,450	
01/01/2050	12/31/2050	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$0	1,450	
01/01/2051	12/31/2051	\$401,517	925,957	\$0.434	\$0	\$0	\$0	\$0	\$0	1,450	

* 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."

Version Updates

Version	Date updated
v20230727	07/27/2023

v20230727

TEMPLATE 10

v20230727

Pre-2021 Zone Certification, Baseline Details, and Final SFA Assumption Summaries

File name: *Template 10 Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

Provide a table identifying and summarizing which assumptions/methods were used in each of the pre-2021 certification of plan status, the Baseline details (Template 5A or Template 5B), and the final SFA calculation (Template 4A or Template 4B).

This table should identify all assumptions/methods used, including those that are reflected in the Baseline provided in Template 5A or Template 5B and any assumptions not explicitly listed. Please identify the source (file and page number) of the pre-2021 certification of plan status assumption. Additionally, please select the appropriate assumption change category per SFA assumption guidance*. Please complete all rows of Template 10. If an assumption on Template 10 does not apply to the application, please enter "N/A" and explain as necessary in the "comments" column. If the application contains assumptions not listed on Template 10, create additional rows as needed.

See the table below for a brief example of how to fill out the requested information in summary form. In the example the first row demonstrates how one would fill out the information for a change in the mortality assumption used in the pre-2021 certification of plan status, where the RP-2000 mortality table was the original assumption, and the plan proposes to change to the Pri-2012(BC) table.

	(A)	(B)	(C)	(D)	(E)														
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance														
Base Mortality - Healthy	2019 Company XYZ AVR.pdf p. 55	RP-2000 mortality table	Pri-2012(BC) mortality table	Same as baseline	Acceptable Change														
Contribution Base Units	2020 Company XYZ ZC.pdf p. 19	125,000 hours projected to insolvency in 2024	125,000 hours projected through the SFA projection period in 2051	100,000 hours projected with 3.0% reductions annually for 10 years and 1.0% reductions annually thereafter	Generally Acceptable Change														
Assumed Withdrawal Payments -Future Withdrawals	2020 Company XYZ ZC.pdf p. 20	None assumed until insolvency in 2024	None assumed through the SFA projection period in 2051	Same as baseline	Other Change														
Retirement - Actives	2019 Company XYZ AVR.pdf p. 54	<table><tr><td>Age</td><td>Actives</td></tr><tr><td>55</td><td>10%</td></tr><tr><td>56</td><td>20%</td></tr><tr><td>57</td><td>30%</td></tr><tr><td>58</td><td>40%</td></tr><tr><td>59</td><td>50%</td></tr><tr><td>60+</td><td>100%</td></tr></table>	Age	Actives	55	10%	56	20%	57	30%	58	40%	59	50%	60+	100%	Same as Pre-2021 Zone Cert	Same as baseline	No Change
Age	Actives																		
55	10%																		
56	20%																		
57	30%																		
58	40%																		
59	50%																		
60+	100%																		

Add additional lines if needed.

*<https://www.pbgc.gov/sites/default/files/sfa/sfa-assumptions-guidance.pdf>

Template 10

v20230727

Pre-2021 Zone Certification, Baseline Details, and Final SFA Assumption Summaries
PLAN INFORMATION

Abbreviated Plan Name:	OPSEPT
EIN:	93-0694182
PN:	001

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
SFA Measurement Date	N/A	N/A	12/31/2022	12/31/2022	N/A	
Census Data as of	N/A	01/01/2019	01/01/2022	01/01/2022	N/A	1/1/2022 Census Data described in: 2022AVR OPSEPT.PDF

DEMOGRAPHIC ASSUMPTIONS

Base Mortality - Healthy	2019AVR OPSEPT.PDF p. D-1	RP-2014 Annuitant and Non-Annuitant Mortality with Blue Collar Adjustment	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Mortality Improvement - Healthy	2019AVR OPSEPT.PDF p. D-1	MP-2017 Projection Scale	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Base Mortality - Disabled	2019AVR OPSEPT.PDF p. D-2	RP-2014 Disabled Life Mortality	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Mortality Improvement - Disabled	2019AVR OPSEPT.PDF p. D-2	MP-2017 Projection Scale	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
		Age Rate				
		55 - 60 1.0%				
		61 - 63 5.5%				
		64 14.0%				
		65 17.5%				
Retirement - Actives	2019AVR OPSEPT.PDF p. D-2	66 - 69 13.0%	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
		70 100.0%				
Retirement - TVs	2019AVR OPSEPT.PDF p. D-2	Assumed to retire at later of age 65 and current age	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
		Sample Rates				
		Age Rate				
		25 35.72%				
		30 26.09%				
		35 23.51%				
		40 22.95%				
		45 21.58%				
		50 18.79%				
		55 16.16%				
Turnover	2019AVR OPSEPT.PDF p. D-1	60 17.49%	Same as Pre-2021 Zone Cert	Same as baseline	No Change	Based on past plan experience
Disability	2019AVR OPSEPT.PDF p. D-2	None assumed	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Optional Form Elections - Actives	2019AVR OPSEPT.PDF p. D-2	Single Life Annuity	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Optional Form Elections - TVs	2019AVR OPSEPT.PDF p. D-2	Single Life Annuity	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
		75% of nonretired participants are assumed to be married	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Marital Status	2019AVR OPSEPT.PDF p. D-3	Males are assumed to be 4 years older than females	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Spouse Age Difference	2019AVR OPSEPT.PDF p. D-3					
			Consistent with CBUs; new entrants assumed to work 638 hours per year	Same as baseline	Other Change	
Active Participant Count	Not disclosed	Not explicitly projected				
		New entrants are assumed to have the same demographic composition as the current active population.	New entrants have the same profile as new entrants and rehires to the plan within the five years ending 12/31/2021	Same as baseline	Acceptable Change	
New Entrant Profile	Not disclosed					
		Participants with missing data assumed to have an entry age equal to the average entry age of participants with complete data, and assumed to be female.				
		Refunds were estimated for employers who had not yet requested refunds to the Western Conference of Teamsters Trust for participants who worked at least 1,000 hours more than once in a four year period.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Missing or Incomplete Data	2019AVR OPSEPT.PDF p. D-3					
		25% of liability for terminated vested participants older than age 70 included.	Same as Pre-2021 Zone Cert	100% of liability for terminated vested participants aged 85 or younger included; no liability included for terminated vested participants over age 85	Acceptable Change	Marital assumptions used to value TVs found in death audit with unknown marital status
"Missing" Terminated Vested Participant Assumption	2019AVR OPSEPT.PDF p. D-3					
		Active participants assumed to retire according to retirement rates. Inactive participants assumed to retire immediately with a retroactive retirement date, generally to age 65, with a lump sum for missed payments through the commencement date.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Treatment of Participants Working Past Retirement Date	Not disclosed					
		2% load on vested terminated liability to estimate impact of non-vested participants vesting through reciprocity	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Assumptions Related to Reciprocity	2019AVR OPSEPT.PDF p. D-3					
		Nonretired participants age 70 or older assumed to retire immediately; all other decrements assumed mid-year	Same as Pre-2021 Zone Cert	Same as baseline	No Change	Decrement timing
Other Demographic Assumption 1	2019AVR OPSEPT.PDF p. D-2					

Template 10
Pre-2021 Zone Certification, Baseline Details, and Final SFA Assumption Summaries

v20230727

PLAN INFORMATION

Abbreviated Plan Name:	OPSEPT
EIN:	93-0694182
PN:	001

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
Other Demographic Assumption 2	2019AVR OPSEPT.PDF p. D-2	Each active participant is assumed to work the same number of hours actually worked in the prior year. Actives who worked at least 1,000 hours in the prior plan year are assumed to not earn future benefit accruals after the valuation date as these hours are assumed to be refunded.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	Future hours and benefits
Other Demographic Assumption 3						

NON-DEMOGRAPHIC ASSUMPTIONS

Contribution Base Units	2020Zone20200329 OPSEPT.pdf p. 3	852,000 hours in 2020, decreasing 0.75% per year through 2026	852,000 hours in 2020, decreasing 0.75% per year through 2026, then level through 2051	1,043,719 hours for 2023, 965,211 hours for 2024, and 925,957 hours for 2025 and later.	Generally Acceptable Change	
Contribution Rate	2020Zone20200329 OPSEPT.pdf p. 3	Average contribution rate inside the formula of \$0.25 per hour; all future contribution increases specified in the Rehabilitation Plan are reflected through 2026	Each employer's bargained inside-the-formula contribution rate reflected; Rehabilitation Plan increases included in collective bargaining agreements in effect as of July 9, 2021 reflected through 2051.	Same as baseline	Acceptable Change	
Administrative Expenses	2020Zone20200329 OPSEPT.pdf p. 3	\$575,000 in 2019 increasing by 1% annually through 2026	\$575,000 in 2019 increasing by 1% annually through 2051, capped at 15% of expected benefit payments, with two modifications: 1. The PBGC flat rate premium was adjusted to reflect the change to \$52 effective January 1, 2031, and 2. Actual known PBGC rates reflected	\$540,000 in 2022 increasing by 2.3% annually, with four modifications: 1. The PBGC flat rate premium was adjusted to reflect the change to \$52 effective January 1, 2031, 2. Actual expenses for 2023, 3. A one-time additional expense of \$135,000 in 2024 for the SFA, and 4. Actual known PBGC rates.	Other Change	
Assumed Withdrawal Payments - Currently Withdrawn Employers	Not disclosed	No future withdrawal liability income through 2026	No future withdrawal liability income through 2051	Same as baseline	Other Change	
Assumed Withdrawal Payments -Future Withdrawals	Not disclosed	None assumed through 2026	None assumed through 2051	Annual withdrawal liability payment of \$14,150 from 2027 through 2046	Other Change	
Other Assumption 1						
Other Assumption 2						
Other Assumption 3						

CASH FLOW TIMING ASSUMPTIONS

Benefit Payment Timing	Not disclosed	Mid-year	Mid-year	Mid-year	No Change	Not explicitly described in reports
Contribution Timing	Not disclosed	Mid-year	Mid-year	Mid-year	No Change	Not explicitly described in reports
Withdrawal Payment Timing	Not disclosed	Mid-year	Mid-year	Mid-year	No Change	Not explicitly described in reports
Administrative Expense Timing	Not disclosed	Mid-year	Mid-year	Mid-year	No Change	Not explicitly described in reports
Other Payment Timing	Not disclosed	Mid-year	Mid-year	Mid-year	No Change	Not explicitly described in reports

Create additional rows as needed.