June 30, 2026

Pension Benefit Guaranty Corporation
Multiemployer Programs

Via email to multiemployerprogram@pbgc.gov

RE: Special Financial Assistance REVISED Application
PMPS-ILA Pension Trust Fund
EIN 63-6027176, Plan #001

The PMPS-ILA Pension Trust Fund ("PMPS-ILA") filed a lock-in application for Special Financial Assistance ("SFA"). We filed an SFA application on January 23, 2026. That application was withdrawn on April 29, 2026. We are now filing a revised application for SFA.

The Pension Benefit Guaranty Corporation ("PBGC") has completed the death audit review and confirmed our participant counts.

This filing contains the following items as required in the "General Instructions for Multiemployer Plans Applying for Special Financial Assistance":

(1) The SFA Application Checklist, labeled as "SFA Revised Application Checklist PMPS-ILA".

(2) SFA Eligibility Certification. The Plan claims SFA eligibility under §4262.3(a)(1) of PBGC's SFA regulation based on the certification from the Plan's enrolled actuary of plan status completed before January 1, 2021. The applicable zone certification and supplemental information was previously filed.

(3) The Plan is not claiming SFA eligibility under §4262.3(a)(3) of PBGC's SFA regulation.

(4) Priority Status – The Plan's application was filed after March 11, 2023, and no priority status is claimed.

(5) See attached "SFA Amount Cert PMPS-ILA" for the SFA Amount Certification from the Plan's enrolled actuary. The Plan is requesting $768,688 in SFA.

(6) Fair Market Value Certification – Previously filed.

(7) Executed Plan Amendment for SFA Compliance –previously filed.

(8) Proposed Plan Amendment to Reinstate Benefits – This is not applicable to the Plan since benefits have not been suspended under section 305(e)(9) or section 4245(a) of ERISA.

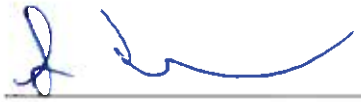
(9) Executed Plan Amendment to Rescind Partition Order – This is not applicable to the Plan since it was not partitioned under section 4233 of ERISA.

(10) Authorized Trustee statement – See attached "Required trustee signature per 4262.6 PMPS-ILA"

If you have any questions or need further information, please contact the Plan's actuary:

Paul S. Osborn (Steve Osborn)
124 W. Capitol Ave, Suite 1690
Little Rock, AR 72201
steveo@oca-actuaries.com
W 501-376-8043
C 501-529-5615

Signature of Trustee



Signature

6/30/2026

Date

Stuart Dunn

Printed Name

Name, Address, email, telephone of Plan Sponsor:

Board of Trustees
PMPS-ILA Pension Trust Fund
c/o Millette Administrators
4836 Main Street
Moss Point, MS 39563

shannon@milletteadministrators.com

1-228-475-8687

Name, Address, email, telephone number of plan sponsor's authorized representative:

Paul S. Osborn (Steve Osborn)
124 W. Capitol Avenue, Suite 1690
Little Rock, AR 72201

steveo@oca-actuaries.com

1-501-376-8043 (W)
1-501-529-5615 (C)

Name, Address, email, telephone number of other authorized representative:

Mr. Shannon Millette
Millette Administrators
4836 Main Street
Moss Point, MS 39563

shannon@milletteadministrators.com

1-228-475-8687

SFA Amount Cert PMPS-ILA

SFA Amount Certification as required under Item E(5) in the "General Instructions for Multiemployer Plans Applying for Special Financial Assistance".

Certification

I, Paul S. Osborn, as the Enrolled Actuary for the PMPS-ILA Pension Trust Fund (the "Plan"), certify the Plan is entitled to $768,688 in Special Financial Assistance under §4262(j)(1) of ERISA and §4262.4 of PBGC's SFA regulation. I am an Enrolled Actuary under ERISA. I am a member of the American Academy of Actuaries and I meet their Qualification Standards to render this actuarial opinion.

Assumptions and Methods

The following assumptions and methods were used:

a) Base mortality for healthy lives – For non-annuitants the Pri-2012 amount-weighted Blue Collar Employee table. For non disabled annuitants the Pri-2012 amount-weighted Blue Collar Nondisabled Annuitant table.
b) Mortality improvement for healthy lives – Scale MP 2021.
c) Base mortality for disabled lives – The Pri-2012 amount-weighted Disabled Retiree table.
d) Mortality improvement for disabled lives – Scale MP 2021.
e) Interest rate for SFA monies – 4.47%
f) Interest rate for non-SFA monies – 6.00%
g) Retirement for active employees – Later of Normal Retirement Age or attained age. However, there are no "active" employees included in the census data.
h) Retirement for terminated vested participants – Later of Normal Retirement Age or attained age.
i) Turnover – Table T-7 from *The Actuary's Handbook*. However, there are no "active" employees included in the census data.
j) Disability – Rates of disablement from the *11th valuation of the Railroad Retirement System*. However, there are no "active" employees included in the census data.
k) Optional Form election for actives – The Normal Form. The Normal Form is a life annuity with 50% of the benefit continuing to an eligible widow until the earlier of (i) the widow's death, (ii) the widow's remarriage, or (iii) 10 years after the retiree's death.
l) Option Form election for terminated vested participant - The Normal Form. The Normal Form is a life annuity with 50% of the benefit continuing to an eligible widow until the earlier of (i) the widow's death, (ii) the widow's remarriage, or (iii) 10 years after the retiree's death.
m) Marital Status and Spouse Age difference – The marital status and spouse age of annuitants was known. For actives (none) and terminated vested participants, 80% were assumed to be married, and the wife was assumed to be 3-year younger than the husband.

n) New Entrants – No new entrants were assumed.
o) Missing or incomplete data – Some terminated vested participants are known to be deceased, but the Plan has no information about their surviving spouse or if there is a surviving spouse. 80% of these terminated vested participants are assumed to have a surviving spouse who is 3 years younger than the deceased terminated vested participant. This 80% assumption was implemented by assuming each such deceased terminated vested participant had a surviving spouse that was 3 years younger, with a benefit equal to 80% of the surviving spouse benefit.
p) Missing Terminated Vested Participant Assumption – No known terminated vested participants are excluded, regardless of their age, unless they are know to be deceased. If they are known to be deceased, see item (o) above related to "Missing or incomplete data". No late retirement adjustments are made for terminated vested participants who are past their Normal Retirement Age.
q) Treatment of Participants Working Past their Normal Retirement Date – Participants working in covered employment past their normal retirement date are assumed to continue to accrue benefits. However, there are no "active" employees included in the census.
r) Assumptions related to reciprocity – The Plan is not a party to any reciprocity agreements. No reciprocity, in or out, is assumed.
s) Contribution base units – The calculation of the SFA amount assumes NO hours worked in covered employment in the future. The pre-2021 "zone" certification assumed 2,000 hours worked in covered employment in each future year. The history of contribution base units (i.e., hours) is shown below:

Plan Year	Hours
2009-10	26,550.50
2010-11	45,600.25
2011-12	44,148.25
2012-13	39,020.13
2013-14	36,054.50
2014-15	28,992.50
2015-16	8,848.00
2016-17	1,732.50
2017-18	2,876.50
2018-19	3,015.75
2019-20	1,802.00
2020-21	0.00
2021-22	0.00
2022-23	0.00
2023-24	0.00
2024-25	0.00

Work which had been done in the port of Pascagoula has moved to other nearby ports in the Gulf of Mexico. In addition, Local Union 1752 has been merged into Local Union 1410 in Mobile. The current collective bargaining agreement with Local 1752 expired on

September 30, 2024, although its provisions are still in effect due to an "evergreen" clause. However, if a new contract is developed, it is almost certain that any pension contributions negotiated would go to the Local 1410 plan (the "MSSA-ILA Pension Fund") and not to the PMPS-ILA Pension Fund. We believe assuming no future hours worked under the PMPS-ILA Pension Fund is reasonable.

t) Contribution rate – The contribution rate is assumed to be $6.86/hour for "Traditional Work" and half this rate for "Non-Traditional Work". All of the assumed contribution base units were assumed to be for "Traditional Work".
u) Assumed withdrawal liability payments – There are no currently withdrawn employers. So no withdrawal liability payments were assumed from currently withdrawn employers. No future withdrawals were assumed. Since there is only one remaining employer, assuming a future withdrawal would be inconsistent with assuming continuing contribution base units under (s) above.
v) Administrative expenses – Administrative expenses were assumed to include PBGC premiums but exclude investment-related expenses (i.e., fees to investment managers). Administrative expenses were assumed to be the lesser of $44,000 a year or 15% of benefits paid in the year.
w) Benefit and contribution timing – Benefits payments, administrative expenses, PBGC premiums, and contribution income were assumed to happen at mid-year.
x) Non-SFA monies were assumed to be $4,728,514 as of the SFA measurement date (i.e., June 30, 2023).
y) The SFA amount was determined using a cash flow projection. Specifically the benefits, administrative expenses, and contribution income were projected from July 1, 2023 through September 30, 2051. Investment income was calculated to be the assumed interest rate times the beginning assets plus 50% of the interest rate times the assumed cash flow. Investment income for the July 1, 2023 to September 30, 2023 period was assumed to be 25% of the normal calculation. Benefits and expenses were assumed to be paid first from SFA monies, with the remainder paid from Plan monies. The requested SFA money was calculated as the lowest whole dollar amount (not less than $0) for which, as of the last day of each plan year from July 1, 2023 through September 30, 2051, the projected SFA assets and projected non-SFA assets were both greater than or equal to zero.

Administrative Expenses

The attached Excel spreadsheet (called "PMPS Admin Expenses 2017-2025") list all of the administrative expenses for the 2016-17 Plan Year through the 2024-25 Plan Year. The pre-2021 certification of plan status assumed $50,000 in annual administrative expenses. This $50,000 included the annual PBGC premium.

The attached invoice from Millette Administrators for April 2026 is for $2,449.58, or $29,395 per year. This $2,449.58 monthly rate has been in effect since before 2016. Generally this was paid by the Pension Fund, even though the administration also included the Vacation Fund and the Welfare Fund. With no income and mounting expenses, the Vacation Fund was terminated in 2022. The Welfare Fund was terminated at the Trustees' August 28, 2023, meeting. It appears

that poor accounting resulted in the Pension Fund not paying its share of some of the administrative expenses in 2019-20 through 2021-22. However, even if it was possible to determine how much the Pension owes the other two plans, those other plans no longer exist. It seems reasonable to assume the administrators expense will continue to be $2,449.58/month, or $29,395 per year.

Actuarial expense has been the next largest administrative expense. The actuarial expense was generally billed annually, but some years were missed with two years billed at one time. The table below summarizes the actuarial expenses:

Plan Year Paid	Actuarial work	Total Paid	SFA Appl. Work	Net Amount
2016-17	For 2016-17 Plan Year. 10/1/2016 AVR	$6,440	0	6,440
2017-18	For 2017-18 Plan Year. 10/1/2017 AVR	5,950	0	5,950
2018-19		0	0	0
2019-20	For 2018-19 Plan Year. 10/1/2018 AVR For 2019-20 Plan Year. 10/1/2019 AVR	4,630 3,350		
2020-21		0	0	0
2021-22		0	0	0
2022-23	For 2020-21 Plan Year. 10/1/2020 AVR For 2021-22 Plan Year. 10/1/2021 AVR	5,490 4,280	0 0	5,490 4,280
2023-24	For 2022-23 Plan Year. 10/1/2022 AVR	6,660	840	5,820
2024-25	For 2023-24 Plan Year. 10/1/2023 AVR	8,850	1,620	7,230

It seems a $6,000 annual actuarial expense seems reasonable.

Auditor/Accounting expense has fluctuated. However, after 2019 no audited financial statements were required due to the lowered number of participants in the fund. Accounting expense has averaged $2,208 over the last three Plan Years, so $2,200 seems a reasonable estimate for this expense.

Attached is the 2025 invoice (from Thames Batre) for 3 years coverage for Plan Fiduciary Liability Insurance, in the amount of $6,798. This is $2,266 per year, which seems a reasonable estimate for this expense.

Attached is the most recent invoice for the ERISA bond, for $100. Bank charges vary, but we are estimating $100 annually. Legal expense was $4,000 to $5,000 a year before work dropped off in 2020. There have been no legal expenses recently, but the Administrator is budgeting for $1,500 per year.

Finally, with 86 participants, and a PBGC premium rate of $35, there would be a PBGC premium of $3,010.

In total, the PMPS-ILA Plan expects the following administrative expenses:

Administrator	$29,395
Actuarial	6,000
Accounting	2,200
Fiduciary Liability Insurance	2,266
ERISA Bond	100
Bank Charges	100
Legal	1,500
PBGC Premium	3,010
Total	$44,571
Assumed	$44,000

The actuarial assumptions are those used in the pre-2021 certification of plan status, except as noted in the attached Template 7, and summarized here:

	Assumption in Pre-2021 Certification	Assumption used to determine SFA	Explanation of Change
Base mortality – health lives	RP 2000(BC) projected to 2015 with Scale AA	For non-annuitants the Pri-2012 amount-weighted Blue Collar Employee table. For non-disabled annuitants the Pri-2012 amount-weighted Blue Collar Nondisabled Annuitant table.	Original assumption is outdated. New assumption reflects more recently published experience for blue collar workers, and is an "Acceptable Assumption Change" under Section III of the PBGC's SFA assumption guidance.
Mortality improvement scale	None assumed	MP 2021	Original assumption is outdated. New assumption reflects more recently published experience, and is an "Acceptable Assumption Change" under Section III of the PBGC's SFA assumption guidance.
Base mortality – disabled lives	RP 2000(BC) projected to 2015 with Scale AA	Pri-2012 amount-weighted Disabled Retiree table.	Original assumption is outdated. New assumption reflects more recently published experience for blue collar workers, and is an "Acceptable Assumption Change" under Section III of

			the PBGC's SFA assumption guidance.
CBU assumption	2,000/year to 2031	No future CBU's	No hours (CBU's) have been worked since the 2019-20 year. The local collective bargaining agreement has expired, but continues due to an "evergreen" clause. However, the local has been merged into another ILA local, and any future contract will almost certainly direct all contributions to the new local's retirement plan and not to this one.
Contribution rate	$6.86/hour to 2031	$6.86/hour through 2051	Original assumption does not address years after original projected insolvency in 2031. Proposed assumption uses acceptable extension methodology under Section III.E., Acceptable Assumption Changes (Proposed change to contribution rate assumption) in PBGC's SFA assumption guidance.
Administrative Expenses	$50,000/year to 2031	$44,000/year (which includes the annual PBGC premium) through 2051, but not more than 15% of benefits paid.	Reviewing expected expenses in detail since 2019, it seems reasonable for the Plan to budget $44,000 for annual administrative expenses, down from the $50,000 used in the pre-2021 Zone certification. Additionally, the original assumption does not address years after original projected insolvency in 2031. Proposed assumption uses acceptable extension methodology under Section III.A.2, Acceptable Assumption Changes (Administrative expense Assumption) in PBGC's SFA assumption guidance.

Benefit payment timing	Mid-year	Mid-year	No change from Pre-2021 Certification
Contribution timing	Mid-year	Mid-year	No change from Pre-2021 Certification

All of the changed assumptions are "Acceptable Assumption Changes) under Section III of the PBGC's SFA assumption guidance. The changed assumption regarding CBU's, the hourly contribution rate, and the administrative expenses, are extensions of the assumptions 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 Assumption guidance.

Summary of and Sources of Participant Census Data

Participant Census Data was obtained from records of the Plan Administrator, Millette Administrators in Moss Point, Mississippi.

The Plan completed a death audit. The PBGC also completed a death audit review. After these reviews the Plan had the following participant counts as of the October 1, 2022 census date:

0 active participants (i.e., participants currently accruing benefits)
61 retirees and beneficiary annuitants (5 of these are disabled annuitants)
25 terminated vested participants (includes known or assumed surviving spouse of deceased terminated vested participants)

86 total participants

Other

The Plan's initial application was filed on September 29, 2023. The SFA Measurement Date is June 30, 2023. The Plan's plan year runs from October 1 to the following September 30. The participant census date is October 1, 2022.

Signature

Paul S. Osborn

6/30/2026
Date

PMPS-ILA Pension Trust Fund
63-6027176, Plan 001

Required trustee signature per section 4262.6(b):

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 PMPS-ILA Pension Trust Fund and that I have examined this application, including accompanying documents, and, to the best of my knowledge and belief, the application contains all the relevant facts relating to the application; all statements of fact contained the application are true, correct, and not misleading because of omission of any material fact; and all accompanying documents are what they purport to be.

Signed

6/30/2026

Date

Stuart Dunn

Printed name of signatory

Management Trustee

Title

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

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)

v20240717p

APPLICATION CHECKLIST

Plan name:	PMPS-ILA Pension Trust Fund
EIN:	63-6027176
PN:	1
SFA Amount Requested:	$768,688.00

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

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
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	Yes	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	If a "lock-in" application was filed, provide the filing date.	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	Previously filed	N/A	3	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	Previously filed	N/A	Trust and Plan are the same document	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	Previously filed	N/A	1	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	Previously filed	N/A	5	Most recent actuarial valuation for the plan	*YYYYAVR Plan Name*
5.a.		Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No	Yes	Previously filed	N/A	100% of Employers elected the "Preferred Schedule". 1 document	Rehabilitation plan (or funding improvement plan, if applicable)	N/A

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

v20240717p

Plan name:	PMPS-ILA Pension Trust Fund
EIN:	63-6027176
PN:	1
SFA Amount Requested:	$768,688.00

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

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
5.b.	Section B, Item (3)	If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include an additional document with these details? Enter N/A if the historical document is contained in the rehabilitation plans.	Yes No N/A	Yes	Previously filed	N/A	1	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	Previously filed	N/A	1	Latest annual return/report of employee benefit plan (Form 5500)	*YYYYForm5500 Plan Name*
7.a.	Section B, Item (5)	Does the application include the plan actuary's certification of plan status ("zone certification") for the 2018 plan year and each subsequent annual certification completed before the filing date of the initial application? Enter N/A if the plan does not have to provide certifications for any requested plan year. Is each zone certification (including the additional information identified in Checklist Items #7.b. and #7.c. below, if applicable) provided as a single document, separately for each plan year, using the required filename convention?	Yes No N/A	Yes	Previously filed	N/A	5	Zone certification	*YYYYZoneYYYYMMDD Plan Name,* where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared.
7.b.		Does the application include documentation for all zone certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes? If such information is provided in an addendum, addendums are only required for the most recent actuarial certification of plan status completed before January 1, 2021 and each subsequent annual certification. Is this information included in the single document in Checklist Item #7.a. for the applicable plan year? Enter N/A if the plan entered N/A for Checklist Item #7a.	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.

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

v20240717p

APPLICATION CHECKLIST

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Plan name:	PMPS-ILA Pension Trust Fund
EIN:	63-6027176
PN:	1
SFA Amount Requested:	$768,688.00

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
7.c.		For a certification of critical and declining status, does the application include the required plan-year-by-plan-year projection (showing the items identified in Section B, Item (5)a. through (5)f. of the SFA Instructions) demonstrating the plan year that the plan is projected to become insolvent? If required, is this information included in the single document in Checklist Item #7.a. for the applicable plan year? Enter N/A if the plan entered N/A for Checklist Item #7.a. or if the application does not include a certification of critical and declining status.	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.
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	Previously filed	N/A		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	Previously filed	N/A		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	N/A		N/A	No separate withdrawal liability policies or procedures. Withdrawal liability required per Section 10.05 of plan document.	Pension plan documents, all versions available, and all amendments signed and dated	*WDL Plan Name*
11.a.	Section B, Item (9)a.	Does the application include documentation of a death audit to identify deceased participants that was completed on the census data used for SFA purposes, including identification of the service provider conducting the audit, date performed, the participant counts (provided separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, and current active participants) run through the death audit, and a copy of the results of the audit provided to the plan administrator by the service provider? If applicable, has personally identifiable information in this report been redacted prior to submission to PBGC? Is this information included as a single document using the required filenaming convention?	Yes No	Yes	Previously filed	N/A	PBGC did independent death audit in August 2025.	Pension plan documents, all versions available, and all amendments signed and dated	*Death Audit Plan Name*

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

v20240717p

APPLICATION CHECKLIST

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

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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	Data submitted in advance of appllication, in accordance with Section B, Item (9)c. Death Audit PMPS-ILA.pdf contains a description of how the results of the PBGC's independent death audit are reflected for SFA calculation purposes.	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	Previously filed	N/A		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	N/A	Previously filed	N/A		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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14.	Section C, Item (2)	If the plan was required to enter 10,000 or more participants on line 6f of the most recently filed Form 5500 (by the filing date of the initial application), does the application include a current listing of the 15 largest contributing employers (the employers with the largest contribution amounts) and the amount of contributions paid by each employer during the most recently completed plan year before the filing date of the initial application (without regard to whether a contribution was made on account of a year other than the most recently completed plan year)? If this information is required, it is required for the 15 largest contributing employers even if the employer's contribution is less than 5% of total contributions. Enter N/A if the plan is not required to provide this information. See Template 2. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A		Contributing employers	*Template 2 Plan Name*
15.	Section C, Item (3)	Does the application include historical plan information for the 2010 plan year through the plan year immediately preceding the date the plan's initial application was filed that separately identifies: total contributions, total contribution base units (including identification of the unit used), average contribution rates, and number of active participants at the beginning of each plan year? For the same period, does the application show all other sources of non-investment income such as withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and other identifiable sources of contributions? See Template 3. Does the uploaded file use the required filenaming convention?	Yes No	Yes	Previously filed	N/A		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 PMPS-ILA	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	*Template 4A Plan Name*

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

v20240717p

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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	Plan is not a MPRA Plan	N/A	N/A - included in Template 4A Plan Name
16.b.ii.	Addendum D Section C, Item (4)f. - MPRA plan information A.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the increasing assets method described in § 4262.4(a)(2)(i), does the application also explicitly identify the projected SFA exhaustion year based on the increasing assets method? See Template 4A, *4A-5 SFA Details .4(a)(2)(i)* sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the present value method.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A	Plan is not a MPRA Plan	N/A	N/A - included in Template 4A Plan Name
16.b.iii.	Addendum D Section C, Item (4)a. - MPRA plan information B Addendum D Section C, Item (4)e. (4)f., and (4)g. - MPRA plan information B.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the present value method described in § 4262.4(a)(2)(ii), does the application also include the information for such plans as shown in Template 4B, including *4B-1 SFA Ben Pmts* sheet, *4B-2 SFA Details 4(a)(2)(ii)* sheet, and *4B-3 SFA Exhaustion* sheet? See Addendum D and Template 4B. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the increasing assets method.	Yes No N/A	N/A		N/A	Plan is not a MPRA Plan	N/A	*Template 4B Plan Name*
16.c.	Section C, Items (4)b. and (4)c.	Does the application include identification of the non-SFA interest rate and the SFA interest rate, including details on how each was determined? See Template 4A, *4A-1 Interest Rates* sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.d.	Section C, Item (4).e.ii.	For each year in the SFA coverage period, does the application include the projected benefit payments (excluding make-up payments, if applicable), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants? See Template 4A, *4A-2 SFA Ben Pmts* sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)
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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

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16.e.	Section C, Item (4)e.iv. and (4)e.v.	For each year in the SFA coverage period, does the application include a breakdown of the administrative expenses between PBGC premiums and all other administrative expenses? Does the application include the projected total number of participants at the beginning of each plan year in the SFA coverage period? See Template 4A, *4A-3 SFA Pcount and Admin Exp* sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
17.a.	Section C, Item (5)	For a plan that is not a MPRA plan, does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.a., #16.d., and #16.e. that shows the amount of SFA that would be determined using the basic method 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 PMPS-ILA	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	*Template 5A Plan Name*
17.b.	Addendum D Section C, Item (5)	For a MPRA plan for which the requested amount of SFA is determined using the increasing assets method, 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 increasing assets method 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	Plan is not a MPRA Plan	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

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17.c.	Addendum D Section C, Item (5)	For a MPRA plan for which the requested amount of SFA is determined using the present value method, 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 present value method 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	Plan is not a MPRB 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 PMPS-ILA	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	*Template 6A Plan Name*

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

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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 increasing assets method, does the application include a reconciliation of the change in the total amount of requested SFA using the increasing assets method 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	Plan is not a MPRA Plan	Projections for special financial assistance (estimated income, benefit payments and expenses)	*Template 6A Plan Name*
18.c.	Addendum D Section C, Item (6)	For a MPRA plan for which the requested amount of SFA is based on the present value method, does the application include a reconciliation of the change in the total amount of requested SFA using the present value method 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	Plan is not a MPRA Plan	Projections for special financial assistance (estimated income, benefit payments and expenses)	*Template 6B Plan Name*

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

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APPLICATION CHECKLIST

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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	Plan is eligible based on a certification of plan status 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 PMPS-ILA	N/A		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 PMPS-ILA	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	*Template 8 Plan Name*

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

v20240717p

Plan name:	PMPS-ILA Pension Trust Fund
EIN:	63-6027176
PN:	1
SFA Amount Requested:	$768,688.00

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
20.b.	Section C, Item (8)	Does the application separately show the amounts of projected withdrawal liability payments for employers that are currently withdrawn as of the date the initial application is filed, and assumed future withdrawals? Does the application also provide the projected number of active participants at the beginning of each plan year? See Template 8.	Yes No	Yes	N/A - include as part of Checklist Item #20.a.	N/A		N/A	N/A - included in *Template 8 Plan Name*
21.	Section C, Item (10)	Does the application provide a table identifying and describing all assumptions and methods used in i) the pre-2021 certification of plan status, ii) the "Baseline" projection in Section C Item (5), and iii) the determination of the amount of SFA in Section C Item (4)? Does the table state if each changed assumption falls under Section III, Acceptable Assumption Changes, or Section IV, Generally Accepted Assumption Changes, in PBGC's SFA assumptions guidance, or if it should be considered an "Other Change"? Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 10 PMPS-ILA	N/A		Financial assistance spreadsheet (template)	*Template 10 Plan Name*
22.	Section D	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor and include the printed name and title of the signer?	Yes No	Yes	SFA Revised App PMPS-ILA		Identify here the name of the single document that includes all information requested in Section D of the SFA Filing Instructions (Checklist Items #22 through #29.c.).	Financial Assistance Application	*SFA App Plan Name*
23.a.		For a plan that is not a MPRA plan, does the application include an optional cover letter? Enter N/A if the plan is a MPRA plan, or if the plan is not a MPRA plan and did not include an optional cover letter.	Yes N/A	Yes	N/A - included as part of SFA App Plan Name	pp 1 -2	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.	Section D, Item (1)	For a plan that is a MPRA plan, does the application include a cover letter? Does the cover letter identify the calculation method (basic method, increasing assets method, or present value method) that provides the greatest amount of SFA? For a MPRA plan with a partition, does the cover letter include a statement that the plan has been partitioned under section 4233 of ERISA? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			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	p 2		N/A	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:	PMPS-ILA Pension Trust Fund
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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
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	p 1	Briefly note here the basis for eligibility for SFA.	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		Briefly identify here the priority group, if applicable.	N/A	N/A - included as part of SFA App Plan Name
26.b.		If the plan is submitting an emergency application under § 4262.10(f), is the application identified as an emergency application with the applicable emergency criteria identified? Enter N/A if the plan is not submitting an emergency application.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Briefly identify the emergency criteria, if applicable.	N/A	N/A - included as part of SFA App Plan Name
27.	Section D, Item (5)	Does the application include a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used in the basic method (and in the increasing assets method for a MPRA plan)?	Yes No	Yes	N/A - included as part of SFA App Plan Name	pp 1-5	See detail narrative in "SFA Amount Cert PMPS-ILA" pp 1 - 5.	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	Yes	N/A - included as part of SFA App Plan Name	pp 5-7	See table in "SFA Amount Cert PMPS-ILA" pp 5 - 7.	N/A	N/A - included as part of SFA App Plan Name

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

v20240717p

APPLICATION CHECKLIST

Plan name:	PMPS-ILA Pension Trust Fund
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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	pp 5-7	See table in "SFA Amount Cert PMPS-ILA" pp 5 - 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			N/A	N/A - included as part of SFA App Plan Name
29.a.	Section D, Item (7)	Does the application include, for an eligible plan that implemented a suspension of benefits under section 305(e)(9) or section 4245(a) of ERISA, a narrative description of how the plan will reinstate the benefits that were previously suspended and a proposed schedule of payments (equal to the amount of benefits previously suspended) to participants and beneficiaries? Enter N/A for a plan that has not implemented a suspension of benefits.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
29.b.	Section D, Item (7)	If Yes was entered for Checklist Item #29.a., does the proposed schedule show the yearly aggregate amount and timing of such payments, and is it prepared assuming the effective date for reinstatement is the day after the SFA measurement date? Enter N/A for a plan that entered N/A for Checklist Item #29.a.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name

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

v20240717p

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

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29.c.	Section D, Item (7)	If the plan restored benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date, does the proposed schedule reflect the amount and timing of payments of restored benefits and the effect of the restoration on the benefits remaining to be reinstated? Enter N/A for a plan that did not restore benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date. Also enter N/A for a plan that entered N/A for Checklist Items #29.a. and #29.b.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
30.a.	Section E, Item (1)	Does the application include a fully completed Application Checklist, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), and SFA amount requested)?	Yes No	Yes	Revised Application Checklist PMPS-ILA	N/A		Special Financial Assistance Checklist	*App Checklist Plan Name*
30.b.	Section E, Item (1) - Addendum A	If the plan is required to provide information required by Addendum A of the SFA Filing Instructions (for "certain events"), are the additional Checklist Items #40.a. through #49.b. completed? Enter N/A if the plan is not required to submit the additional information described in Addendum A.	Yes No N/A	N/A	N/A	N/A		Special Financial Assistance Checklist	N/A
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		Financial Assistance Application	*SFA Elig Cert CD Plan Name*

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

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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		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 PMPS-ILA	N/A		Financial Assistance Application	*SFA Amount Cert Plan Name*

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34.b.		If the plan is a MPRA plan, does the certification by the plan's enrolled actuary identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)? If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such? If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included with SFA Amount Cert Plan Name	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name
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	Previously filed	N/A		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	Previously filed	N/A		Pension plan documents, all versions available, and all amendments signed and dated	*Compliance Amend Plan Name*

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

v20240717p

Plan name:	PMPS-ILA Pension Trust Fund
EIN:	63-6027176
PN:	1
SFA Amount Requested:	$768,688.00

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
37.	Section E, Item (8)	In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, does the application include: (i) a copy of the proposed plan amendment(s) required by § 4262.6(e)(2) to reinstate suspended benefits and pay make-up payments? (ii) a certification by the plan sponsor that the proposed plan amendment(s) will be timely adopted? Is the certification signed by either all members of the plan's board of trustees or by one or more trustees duly authorized to sign the certification on behalf of the entire board (including, if applicable, documentation that substantiates the authorization of the signing trustees)? Enter N/A if the plan has not suspended benefits. Is all information included in a single document that is uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	*Reinstatement Amend Plan Name*
38.	Section E, Item (9)	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a copy of the executed plan amendment required by § 4262.9(c)(2)? Enter N/A if the plan was not partitioned. Is the document uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	*Partition Amend Plan Name*
39.	Section E, Item (10)	Does the application include one or more copies of the penalties of perjury statement (see Section E, Item (10) of the SFA Filing Instructions) that (a) are signed by an authorized trustee who is a current member of the board of trustees, and (b) includes the trustee's printed name and title. Is all such information included in a single document and uploaded using the required filenaming convention?	Yes No	Yes	Penalty PMPS-ILA	N/A		Financial Assistance Application	*Penalty Plan Name*
Additional Information for Certain Events under § 4262.4(f) - Applicable to Any Events in § 4262.4(f)(2) through (f)(4) and Any Mergers in § 4262.4(f)(1)(ii) **NOTE: If the plan is not required to provided information described in Addendum A of the SFA Filing Instructions, the Plan Response should be left blank for the remaining Checklist Items.**									
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 using the basic method described in § 4262.4(a)(1) as if any events had not occurred? See Template 4A.	Yes No			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: *Template 4A Plan Name CE* . For an additional submission due to a merger, *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.

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

v20240717p

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
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 increasing assets method 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 increasing assets method as if any events had not occurred? See Template 4A, sheet *4A-5 SFA Details .5(a)(2)(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 increasing assets method 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 increasing assets method? See Template 4A, *4A-5 SFA Details .4(a)(2)(i)* sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the 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 present value method 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 present value method as if any events had not occurred? See Template 4B, sheet *4B-1 SFA Ben Pmts,* sheet *4B-2 SFA Details .4(a)(2)(ii),* and sheet *4B-3 SFA Exhaustion.* 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: *Template 4B Plan Name CE* . For an additional submission due to a merger, *Template 4B Plan Name Merged* , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
41.	Addendum A for Certain Events Section C, Item (4)	For any merger, does the application show the SFA determination for this plan 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, *Template 4A (or Template 4B) Plan Name Merged* , 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)
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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
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.

Application to PBGC for Approval of Special Financial Assistance (SFA)
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v20240717p

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
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
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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
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
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

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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.
57.	Addendum A for Certain Events Section B, Item (6)	In addition to the information provided with Checklist Item #8, does the application include the most recent cash and investment account statements for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Bank/Asset statements for all cash and investment accounts	N/A
58.	Addendum A for Certain Events Section B, Item (7)	In addition to the information provided with Checklist Item #9, does the application include the most recent plan financial statement (audited, or unaudited if audited is not available) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
59.	Addendum A for Certain Events Section B, Item (8)	In addition to the information provided with Checklist Item #10, does the application include all of the written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Are all such items included in a single document using the required filenaming convention?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	*WDL Plan Name Merged*, where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.

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

v20240717p

Plan name:	PMPS-ILA Pension Trust Fund
EIN:	63-6027176
PN:	1
SFA Amount Requested:	$768,688.00

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

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
60.	Addendum A for Certain Events Section B, Item (9)	In addition to the information provided with Checklist Item #11, does the application include documentation of a death audit (with the information described in Checklist Item #11) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No					Pension plan documents, all versions available, and all amendments signed and dated	*Death Audit Plan Name Merged*, where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
61.	Addendum A for Certain Events Section C, Item (1)	In addition to the information provided with Checklist Item #13, does the application include the same information in the format of Template 1 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if each plan that fully merged into this plan is not required to respond Yes to line 8b(1) on the most recently filed Form 5500 Schedule MB.	Yes No N/A					Financial assistance spreadsheet (template)	*Template 1 Plan Name Merged*, where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
62.	Addendum A for Certain Events Section C, Item (2)	In addition to the information provided with Checklist Item #14, does the application include the same information in the format of Template 2 (if required based on the participant threshold) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if each plan that merged into this plan has less than 10,000 participants on line 6f of the most recently filed Form 5500.	Yes No N/A					Contributing employers	*Template 2 Plan Name Merged*, where "Plan Name Merged" is an abbreviated version of the plan name fore the plan merged into this plan.
63.	Addendum A for Certain Events Section C, Item (3)	In addition to the information provided with Checklist Item #15, does the application include similar information in the format of Template 3 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)?	Yes No					Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	*Template 3 Plan Name Merged*, where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.

Millette Administrators, Inc.

Group Claims Office

Administrators & Consultants

4836 Main Street
Moss Point, Mississippi 39563

Phone: (228) 475-8687 Fax: (228) 475-8156

INVOICE

To: PMPS-ILA Pension Plan

From: Millette Administrators, Inc.

Billing Month: April 2026

Amount: $2,449.58

THAMES BATRÉ
INSURANCE • SINCE 1891

PO Box 6989
Mobile, AL 36660
Phone: (251) 473-9000
Fax: (251) 473-9010

Invoice # 41733	Page 1 of 1
ACCOUNT NUMBER [redacted]	DATE 9/15/2025
BALANCE DUE ON 9/15/2025	ENTERED BY LKIRBY
AMOUNT PAID	AMOUNT DUE $6,798.00

P.M.P.S.- ILA Pension Plan % Millette Administrators, I
4619 Main Street, Suite A
Moss Point, MS 39563-3939

3 year

Fiduciary Liability PolicyNumber: [redacted] Effective: 7/1/2025 to 7/1/2028

Item #	Trans Eff Date	Due DateTrans	Description	Amount
325137	7/1/2025	9/15/2025 [redacted]	Renewal of Pension Plan Fiduciary Liability	$6,798.00
			Total Invoice Balance:	**$6,798.00**

PAYMENT OPTIONS

1 - Check, payable to Thames Batre

2 - Wire Transfer or ACH:
Hancock Whitney
Routing # (Wire): 065106619
Routing # (ACH): 021052053
Account #: [redacted]

3 - To pay by eCheck or credit card (Visa, MC, Discover, AMEX), please visit www.thamesbatre.com
Go to the "PAY MY BILL" link at top
(If you do not have the policy #, please enter "TBD")
There is a site fee of $1 to pay by eCheck
The site fee to pay by credit card is 3% plus 45 cents

In order to receive proper credit, please send documentation for all wires and ACH payments to:
accounting@thamesbatre.com

SouthGroup Cleveland
P.O.Eox 720
Cleveland, MS 38732
Phone: (662) 843-2747
Fax: (662) 843-0619

Invoice # 279215	Page 1 of
ACCOUNT NUMBER	DATE
[redacted]	4/24/2026
BALANCE DUE ON	
6/1/2026	
AMOUNT PAID	AMOUNT DUE
	$100.00

Pmps Pension & Welfare Fund
4619 Main Street, Ste A
Moss Point, MS 39563

You can now pay securely online via check or credit card at:
https://southgroup.appliedpay.com

Bond - Commercial **Policy Number:** [redacted] **Effective:** **6/1/2026 to 6/1/2027**

Item #	Trans Eff Date	Due Date	Trans	Description	Amount
2668650	6/1/2026	6/1/2026	[redacted]	Renewal of BOND-ERISA BOND Eff 6/1/2026	$100.00

This bond is continuous upon payment of premium.

Total Invoice Balance: **$100.00**

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:	PMPS-ILA
EIN:	63-6027176
PN:	1
Initial Application Date:	09/29/2023
SFA Measurement Date:	06/30/2023
Last day of first plan year ending after the measurement date:	09/30/2023

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:	6.00%	Rate used in projection of non-SFA assets.
SFA Interest Rate Used:	4.47%	Rate used in projection of SFA assets.

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

Plan Interest Rate:	6.00%	Interest rate used for the funding standard account projections in the plan's most recently completed certification of plan status before 1/1/2021.

	Month Year	Corresponding ERISA Section 303(h)(2)(C)(i), (ii), and (iii) rates disregarding modifications made under clause (iv) of such section. (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):	September 2023	3.62%	4.46%	4.52%
1 month preceding month in which plan's initial application is filed, and corresponding segment rates:	August 2023	3.42%	4.33%	4.43%
2 months preceding month in which plan's initial application is filed, and corresponding segment rates:	July 2023	3.22%	4.22%	4.34%
3 months preceding month in which plan's initial application is filed, and corresponding segment rates:	June 2023	3.03%	4.11%	4.27%

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)* :	6.27%	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):*	6.00%	This amount is calculated based on the other information entered above.
Non-SFA Interest Rate Match Check:	Match	If the non-SFA Interest Rate Calculation is not equal to the non-SFA Interest Rate Used, provide explanation below.

SFA Interest Rate Limit (*lowest average of the 3 segment rates plus 67 basis points*):	4.47%	This amount is calculated based on the other information entered.
SFA Interest Rate Calculation (*lesser of Plan Interest Rate and SFA Interest Rate Limit*):	4.47%	This amount is calculated based on the other information entered above.
SFA Interest Rate Match Check:	Match	If the SFA Interest Rate Calculation is not equal to the SFA Interest Rate Used, provide explanation below.

TEMPLATE 4A - Sheet 4A-2

v20221102p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	PMPS-ILA
EIN:	63-6027176
PN:	1
SFA Measurement Date:	06/30/2023

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
06/30/2023	09/30/2023	115,906	12,490	$0	$0	128,396
10/01/2023	09/30/2024	446,704	65,509	$0	$0	512,213
10/01/2024	09/30/2025	429,923	64,195	$0	$0	494,117
10/01/2025	09/30/2026	413,180	62,827	$0	$0	476,007
10/01/2026	09/30/2027	396,439	64,289	$0	$0	460,727
10/01/2027	09/30/2028	379,666	62,782	$0	$0	442,448
10/01/2028	09/30/2029	362,878	61,218	$0	$0	424,097
10/01/2029	09/30/2030	346,070	59,596	$0	$0	405,666
10/01/2030	09/30/2031	329,281	60,640	$0	$0	389,921
10/01/2031	09/30/2032	312,570	62,354	$0	$0	374,924
10/01/2032	09/30/2033	295,994	60,472	$0	$0	356,466
10/01/2033	09/30/2034	279,621	61,100	$0	$0	340,722
10/01/2034	09/30/2035	263,519	65,050	$0	$0	328,569
10/01/2035	09/30/2036	247,739	65,318	$0	$0	313,057
10/01/2036	09/30/2037	232,331	63,067	$0	$0	295,397
10/01/2037	09/30/2038	217,336	68,393	$0	$0	285,729
10/01/2038	09/30/2039	202,791	66,008	$0	$0	268,799
10/01/2039	09/30/2040	188,726	66,401	$0	$0	255,126
10/01/2040	09/30/2041	175,167	63,961	$0	$0	239,128
10/01/2041	09/30/2042	162,130	68,751	$0	$0	230,881
10/01/2042	09/30/2043	149,614	66,282	$0	$0	215,896
10/01/2043	09/30/2044	137,607	66,360	$0	$0	203,967
10/01/2044	09/30/2045	126,085	63,850	$0	$0	189,935
10/01/2045	09/30/2046	115,029	61,296	$0	$0	176,325
10/01/2046	09/30/2047	104,423	58,682	$0	$0	163,105
10/01/2047	09/30/2048	94,256	55,989	$0	$0	150,244
10/01/2048	09/30/2049	84,525	53,204	$0	$0	137,730
10/01/2049	09/30/2050	75,236	50,324	$0	$0	125,559
10/01/2050	09/30/2051	66,408	47,348	$0	$0	113,755

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:	PMPS-ILA
EIN:	63-6027176
PN:	1
SFA Measurement Date:	06/30/2023

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
06/30/2023	09/30/2023	86.0000	$0	$11,000	$11,000
10/01/2023	09/30/2024	83.4713	$2,921	$41,079	$44,000
10/01/2024	09/30/2025	80.9627	$2,996	$41,004	$44,000
10/01/2025	09/30/2026	78.4700	$3,060	$40,940	$44,000
10/01/2026	09/30/2027	76.0078	$3,040	$40,960	$44,000
10/01/2027	09/30/2028	73.5340	$2,941	$41,059	$44,000
10/01/2028	09/30/2029	71.0675	$2,843	$41,157	$44,000
10/01/2029	09/30/2030	68.6023	$2,744	$41,256	$44,000
10/01/2030	09/30/2031	66.1831	$2,647	$41,353	$44,000
10/01/2031	09/30/2032	63.7777	$2,551	$41,449	$44,000
10/01/2032	09/30/2033	61.3359	$2,453	$41,547	$44,000
10/01/2033	09/30/2034	58.9622	$2,358	$41,642	$44,000
10/01/2034	09/30/2035	56.6367	$2,265	$41,735	$44,000
10/01/2035	09/30/2036	54.3526	$2,174	$41,826	$44,000
10/01/2036	09/30/2037	52.0188	$2,081	$41,919	$44,000
10/01/2037	09/30/2038	49.9545	$1,998	$40,861	$42,859
10/01/2038	09/30/2039	47.7256	$1,909	$38,411	$40,320
10/01/2039	09/30/2040	45.7042	$1,828	$36,441	$38,269
10/01/2040	09/30/2041	43.6083	$1,744	$34,125	$35,869
10/01/2041	09/30/2042	41.9228	$1,677	$32,955	$34,632
10/01/2042	09/30/2043	39.9896	$1,600	$30,784	$32,384
10/01/2043	09/30/2044	38.3538	$1,534	$29,061	$30,595
10/01/2044	09/30/2045	36.5396	$1,462	$27,028	$28,490
10/01/2045	09/30/2046	34.7512	$1,390	$25,059	$26,449
10/01/2046	09/30/2047	32.9699	$1,319	$23,147	$24,466
10/01/2047	09/30/2048	31.1766	$1,247	$21,290	$22,537
10/01/2048	09/30/2049	29.3552	$1,174	$19,486	$20,660
10/01/2049	09/30/2050	27.4933	$1,100	$17,734	$18,834
10/01/2050	09/30/2051	25.5864	$1,023	$16,040	$17,063

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:	PMPS-ILA	
EIN:	63-6027176	
PN:	1	
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?	N/A	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:	06/30/2023	
Fair Market Value of Assets as of the SFA Measurement Date:	$4,728,514	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	$768,688	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:	10/01/2024	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:	6.00%	
SFA Interest Rate:	4.47%	

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4A-2)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 4A-3)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
06/30/2023	09/30/2023	$0	$0	$0	-$128,396	$0	-$11,000	-$139,396	$7,811	$637,103	$0	$70,928	$4,799,442
10/01/2023	09/30/2024	$0	$0	$0	-$512,213	$0	-$44,000	-$556,213	$16,047	$96,937	$0	$287,967	$5,087,409
10/01/2024	09/30/2025	$0	$0	$0	-$494,117	$0	-$44,000	-$96,937	$0	$0	-$441,180	$292,009	$4,938,238
10/01/2025	09/30/2026	$0	$0	$0	-$476,007	$0	-$44,000	$0	$0	$0	-$520,007	$280,694	$4,698,925
10/01/2026	09/30/2027	$0	$0	$0	-$460,727	$0	-$44,000	$0	$0	$0	-$504,727	$266,794	$4,460,992
10/01/2027	09/30/2028	$0	$0	$0	-$442,448	$0	-$44,000	$0	$0	$0	-$486,448	$253,066	$4,227,610
10/01/2028	09/30/2029	$0	$0	$0	-$424,097	$0	-$44,000	$0	$0	$0	-$468,097	$239,614	$3,999,127
10/01/2029	09/30/2030	$0	$0	$0	-$405,666	$0	-$44,000	$0	$0	$0	-$449,666	$226,458	$3,775,919
10/01/2030	09/30/2031	$0	$0	$0	-$389,921	$0	-$44,000	$0	$0	$0	-$433,921	$213,538	$3,555,536
10/01/2031	09/30/2032	$0	$0	$0	-$374,924	$0	-$44,000	$0	$0	$0	-$418,924	$200,764	$3,337,376
10/01/2032	09/30/2033	$0	$0	$0	-$356,466	$0	-$44,000	$0	$0	$0	-$400,466	$188,229	$3,125,139
10/01/2033	09/30/2034	$0	$0	$0	-$340,722	$0	-$44,000	$0	$0	$0	-$384,722	$175,967	$2,916,384
10/01/2034	09/30/2035	$0	$0	$0	-$328,569	$0	-$44,000	$0	$0	$0	-$372,569	$163,806	$2,707,621
10/01/2035	09/30/2036	$0	$0	$0	-$313,057	$0	-$44,000	$0	$0	$0	-$357,057	$151,746	$2,502,310
10/01/2036	09/30/2037	$0	$0	$0	-$295,397	$0	-$44,000	$0	$0	$0	-$339,397	$139,957	$2,302,870
10/01/2037	09/30/2038	$0	$0	$0	-$285,729	$0	-$42,859	$0	$0	$0	-$328,588	$128,315	$2,102,597
10/01/2038	09/30/2039	$0	$0	$0	-$268,799	$0	-$40,320	$0	$0	$0	-$309,119	$116,882	$1,910,360
10/01/2039	09/30/2040	$0	$0	$0	-$255,126	$0	-$38,269	$0	$0	$0	-$293,395	$105,820	$1,722,785
10/01/2040	09/30/2041	$0	$0	$0	-$239,128	$0	-$35,869	$0	$0	$0	-$274,997	$95,117	$1,542,905
10/01/2041	09/30/2042	$0	$0	$0	-$230,881	$0	-$34,632	$0	$0	$0	-$265,513	$84,609	$1,362,001
10/01/2042	09/30/2043	$0	$0	$0	-$215,896	$0	-$32,384	$0	$0	$0	-$248,280	$74,272	$1,187,993
10/01/2043	09/30/2044	$0	$0	$0	-$203,967	$0	-$30,595	$0	$0	$0	-$234,562	$64,243	$1,017,674
10/01/2044	09/30/2045	$0	$0	$0	-$189,935	$0	-$28,490	$0	$0	$0	-$218,425	$54,508	$853,757
10/01/2045	09/30/2046	$0	$0	$0	-$176,325	$0	-$26,449	$0	$0	$0	-$202,774	$45,142	$696,125
10/01/2046	09/30/2047	$0	$0	$0	-$163,105	$0	-$24,466	$0	$0	$0	-$187,571	$36,140	$544,694
10/01/2047	09/30/2048	$0	$0	$0	-$150,244	$0	-$22,537	$0	$0	$0	-$172,781	$27,498	$399,411
10/01/2048	09/30/2049	$0	$0	$0	-$137,730	$0	-$20,660	$0	$0	$0	-$158,390	$19,213	$260,234
10/01/2049	09/30/2050	$0	$0	$0	-$125,559	$0	-$18,834	$0	$0	$0	-$144,393	$11,282	$127,123
10/01/2050	09/30/2051	$0	$0	$0	-$113,755	$0	-$17,063	$0	$0	$0	-$130,818	$3,703	$8

TEMPLATE 4A - Sheet 4A-5

v20221102p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	PMPS-ILA	
EIN:	63-6027176	
PN:	1	
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?	N/A	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:	06/30/2023	
Fair Market Value of Assets as of the SFA Measurement Date:	$4,728,514	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	N/A	Per § 4262.4(a)(2)(i), the lowest whole dollar amount (not less than $0) for which, as of the last day of each plan year during the SFA coverage period, projected SFA assets and projected non-SFA assets are both greater than or equal to zero, and, as of the last day of the SFA coverage period, the sum of projected SFA assets and projected non-SFA assets is greater than the amount of such sum as of the last day of the immediately preceding plan year.
Projected SFA exhaustion year:	10/01/2024	Only required on this sheet if the requested amount of SFA is based on the "increasing assets method". Plan Year Start Date of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets.
Non-SFA Interest Rate:	6.00%	
SFA Interest Rate:	4.47%	

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

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

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:	PMPS-ILA
EIN:	63-6027176
PN:	1
SFA Measurement Date:	06/30/2023

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
06/30/2023	09/30/2023	115,906	12,490	$0	$0	128,396
10/01/2023	09/30/2024	446,704	65,509	$0	$0	512,213
10/01/2024	09/30/2025	429,923	64,195	$0	$0	494,117
10/01/2025	09/30/2026	413,180	62,827	$0	$0	476,007
10/01/2026	09/30/2027	396,439	64,289	$0	$0	460,727
10/01/2027	09/30/2028	379,666	62,782	$0	$0	442,448
10/01/2028	09/30/2029	362,878	61,218	$0	$0	424,097
10/01/2029	09/30/2030	346,070	59,596	$0	$0	405,666
10/01/2030	09/30/2031	329,281	60,640	$0	$0	389,921
10/01/2031	09/30/2032	312,570	62,354	$0	$0	374,924
10/01/2032	09/30/2033	295,994	60,472	$0	$0	356,466
10/01/2033	09/30/2034	279,621	61,100	$0	$0	340,722
10/01/2034	09/30/2035	263,519	65,050	$0	$0	328,569
10/01/2035	09/30/2036	247,739	65,318	$0	$0	313,057
10/01/2036	09/30/2037	232,331	63,067	$0	$0	295,397
10/01/2037	09/30/2038	217,336	68,393	$0	$0	285,729
10/01/2038	09/30/2039	202,791	66,008	$0	$0	268,799
10/01/2039	09/30/2040	188,726	66,401	$0	$0	255,126
10/01/2040	09/30/2041	175,167	63,961	$0	$0	239,128
10/01/2041	09/30/2042	162,130	68,751	$0	$0	230,881
10/01/2042	09/30/2043	149,614	66,282	$0	$0	215,896
10/01/2043	09/30/2044	137,607	66,360	$0	$0	203,967
10/01/2044	09/30/2045	126,085	63,850	$0	$0	189,935
10/01/2045	09/30/2046	115,029	61,296	$0	$0	176,325
10/01/2046	09/30/2047	104,423	58,682	$0	$0	163,105
10/01/2047	09/30/2048	94,256	55,989	$0	$0	150,244
10/01/2048	09/30/2049	84,525	53,204	$0	$0	137,730
10/01/2049	09/30/2050	75,236	50,324	$0	$0	125,559
10/01/2050	09/30/2051	66,408	47,348	$0	$0	113,755

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:	PMPS-ILA
EIN:	63-6027176
PN:	1
SFA Measurement Date:	06/30/2023

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
06/30/2023	09/30/2023	86.0000	$0	$12,500	$12,500
10/01/2023	09/30/2024	83.4713	$2,921	$47,079	$50,000
10/01/2024	09/30/2025	80.9627	$2,996	$47,004	$50,000
10/01/2025	09/30/2026	78.4700	$3,060	$46,940	$50,000
10/01/2026	09/30/2027	76.0078	$3,040	$46,960	$50,000
10/01/2027	09/30/2028	73.5340	$2,941	$47,059	$50,000
10/01/2028	09/30/2029	71.0675	$2,843	$47,157	$50,000
10/01/2029	09/30/2030	68.6023	$2,744	$47,256	$50,000
10/01/2030	09/30/2031	66.1831	$2,647	$47,353	$50,000
10/01/2031	09/30/2032	63.7777	$2,551	$47,449	$50,000
10/01/2032	09/30/2033	61.3359	$2,453	$47,547	$50,000
10/01/2033	09/30/2034	58.9622	$2,358	$47,642	$50,000
10/01/2034	09/30/2035	56.6367	$2,265	$47,020	$49,285
10/01/2035	09/30/2036	54.3526	$2,174	$44,785	$46,959
10/01/2036	09/30/2037	52.0188	$2,081	$42,229	$44,310
10/01/2037	09/30/2038	49.9545	$1,998	$40,861	$42,859
10/01/2038	09/30/2039	47.7256	$1,909	$38,411	$40,320
10/01/2039	09/30/2040	45.7042	$1,828	$36,441	$38,269
10/01/2040	09/30/2041	43.6083	$1,744	$34,125	$35,869
10/01/2041	09/30/2042	41.9228	$1,677	$32,955	$34,632
10/01/2042	09/30/2043	39.9896	$1,600	$30,784	$32,384
10/01/2043	09/30/2044	38.3538	$1,534	$29,061	$30,595
10/01/2044	09/30/2045	36.5396	$1,462	$27,028	$28,490
10/01/2045	09/30/2046	34.7512	$1,390	$25,059	$26,449
10/01/2046	09/30/2047	32.9699	$1,319	$23,147	$24,466
10/01/2047	09/30/2048	31.1766	$1,247	$21,290	$22,537
10/01/2048	09/30/2049	29.3552	$1,174	$19,486	$20,660
10/01/2049	09/30/2050	27.4933	$1,100	$17,734	$18,834
10/01/2050	09/30/2051	25.5864	$1,023	$16,040	$17,063

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:	PMPS-ILA
EIN:	63-6027176
PN:	1
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	06/30/2023
Fair Market Value of Assets as of the SFA Measurement Date:	$4,728,514
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	$638,251
Non-SFA Interest Rate:	6.00%
SFA Interest Rate:	4.47%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments (should match total from Sheet 5A-1)	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 5A-2)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
06/30/2023	09/30/2023	$3,430	$0	$0	-$128,396	$0	-$12,500	-$140,896	$6,345	$503,700	$0	$70,953	$4,802,897
10/01/2023	09/30/2024	$13,720	$0	$0	-$512,213	$0	-$50,000	-$503,700	$0	$0	-$58,513	$286,830	$5,044,934
10/01/2024	09/30/2025	$13,720	$0	$0	-$494,117	$0	-$50,000	$0	$0	$0	-$544,117	$286,784	$4,801,321
10/01/2025	09/30/2026	$13,720	$0	$0	-$476,007	$0	-$50,000	$0	$0	$0	-$526,007	$272,711	$4,561,745
10/01/2026	09/30/2027	$13,720	$0	$0	-$460,727	$0	-$50,000	$0	$0	$0	-$510,727	$258,794	$4,323,532
10/01/2027	09/30/2028	$13,720	$0	$0	-$442,448	$0	-$50,000	$0	$0	$0	-$492,448	$245,050	$4,089,854
10/01/2028	09/30/2029	$13,720	$0	$0	-$424,097	$0	-$50,000	$0	$0	$0	-$474,097	$231,580	$3,861,057
10/01/2029	09/30/2030	$13,720	$0	$0	-$405,666	$0	-$50,000	$0	$0	$0	-$455,666	$218,405	$3,637,516
10/01/2030	09/30/2031	$13,720	$0	$0	-$389,921	$0	-$50,000	$0	$0	$0	-$439,921	$205,465	$3,416,780
10/01/2031	09/30/2032	$13,720	$0	$0	-$374,924	$0	-$50,000	$0	$0	$0	-$424,924	$192,671	$3,198,247
10/01/2032	09/30/2033	$13,720	$0	$0	-$356,466	$0	-$50,000	$0	$0	$0	-$406,466	$180,112	$2,985,613
10/01/2033	09/30/2034	$13,720	$0	$0	-$340,722	$0	-$50,000	$0	$0	$0	-$390,722	$167,827	$2,776,438
10/01/2034	09/30/2035	$13,720	$0	$0	-$328,569	$0	-$49,285	$0	$0	$0	-$377,854	$155,662	$2,567,966
10/01/2035	09/30/2036	$13,720	$0	$0	-$313,057	$0	-$46,959	$0	$0	$0	-$360,016	$143,689	$2,365,359
10/01/2036	09/30/2037	$13,720	$0	$0	-$295,397	$0	-$44,310	$0	$0	$0	-$339,707	$132,142	$2,171,514
10/01/2037	09/30/2038	$13,720	$0	$0	-$285,729	$0	-$42,859	$0	$0	$0	-$328,588	$120,845	$1,977,491
10/01/2038	09/30/2039	$13,720	$0	$0	-$268,799	$0	-$40,320	$0	$0	$0	-$309,119	$109,787	$1,791,879
10/01/2039	09/30/2040	$13,720	$0	$0	-$255,126	$0	-$38,269	$0	$0	$0	-$293,395	$99,122	$1,611,326
10/01/2040	09/30/2041	$13,720	$0	$0	-$239,128	$0	-$35,869	$0	$0	$0	-$274,997	$88,841	$1,438,890
10/01/2041	09/30/2042	$13,720	$0	$0	-$230,881	$0	-$34,632	$0	$0	$0	-$265,513	$78,780	$1,265,877
10/01/2042	09/30/2043	$13,720	$0	$0	-$215,896	$0	-$32,384	$0	$0	$0	-$248,280	$68,916	$1,100,233
10/01/2043	09/30/2044	$13,720	$0	$0	-$203,967	$0	-$30,595	$0	$0	$0	-$234,562	$59,389	$938,780
10/01/2044	09/30/2045	$13,720	$0	$0	-$189,935	$0	-$28,490	$0	$0	$0	-$218,425	$50,186	$784,261
10/01/2045	09/30/2046	$13,720	$0	$0	-$176,325	$0	-$26,449	$0	$0	$0	-$202,774	$41,384	$636,591
10/01/2046	09/30/2047	$13,720	$0	$0	-$163,105	$0	-$24,466	$0	$0	$0	-$187,571	$32,980	$495,720
10/01/2047	09/30/2048	$13,720	$0	$0	-$150,244	$0	-$22,537	$0	$0	$0	-$172,781	$24,971	$361,630
10/01/2048	09/30/2049	$13,720	$0	$0	-$137,730	$0	-$20,660	$0	$0	$0	-$158,390	$17,358	$234,318
10/01/2049	09/30/2050	$13,720	$0	$0	-$125,559	$0	-$18,834	$0	$0	$0	-$144,393	$10,139	$113,784
10/01/2050	09/30/2051	$13,720	$0	$0	-$113,755	$0	-$17,063	$0	$0	$0	-$130,818	$3,314	$0

TEMPLATE 6A

v20220802p

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

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

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

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

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

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

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

Additional instructions for each individual worksheet:

Sheet

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

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

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

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

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

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

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

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

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

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

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

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

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

Version Updates (newest version at top)

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

TEMPLATE 6A - Sheet 6A-1

v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	PMPS-ILA
EIN:	63-6027176
PN:	1
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount	
1	Baseline	N/A	$638,251	From Template 5A.
2	Lowered assumed administrative expense from $50,000/yr to $44,000/yr	($55,448)	$582,803	Show details supporting the SFA amount on Sheet 6A-2.
3	Lower assumed CBU's from 2,000 to 0	$185,885	$768,688	Show details supporting the SFA amount on Sheet 6A-3.
4				Show details supporting the SFA amount on Sheet 6A-4.
5				Show details supporting the SFA amount on Sheet 6A-5.

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.

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

TEMPLATE 6A - Sheet 6A-2

Item Description (from 6A-1):	Lowered assumed administrative expense from $50,000/yr to $44,000/yr

v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	PMPS-ILA
EIN:	63-6027176
PN:	1
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	06/30/2023
Fair Market Value of Assets as of the SFA Measurement Date:	$4,728,514
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	$582,803
Non-SFA Interest Rate:	6.00%
SFA Interest Rate:	4.47%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
06/30/2023	09/30/2023	$3,430	$0	$0	-$128,396	$0	-$11,000	-$139,396	$5,734	$449,141	$0	$70,953	$4,802,897
10/01/2023	09/30/2024	$13,720	$0	$0	-$512,213	$0	-$44,000	-$449,141	$0	$0	-$107,072	$285,373	$4,994,918
10/01/2024	09/30/2025	$13,720	$0	$0	-$494,117	$0	-$44,000	$0	$0	$0	-$538,117	$283,963	$4,754,484
10/01/2025	09/30/2026	$13,720	$0	$0	-$476,007	$0	-$44,000	$0	$0	$0	-$520,007	$270,080	$4,518,277
10/01/2026	09/30/2027	$13,720	$0	$0	-$460,727	$0	-$44,000	$0	$0	$0	-$504,727	$256,366	$4,283,636
10/01/2027	09/30/2028	$13,720	$0	$0	-$442,448	$0	-$44,000	$0	$0	$0	-$486,448	$242,836	$4,053,744
10/01/2028	09/30/2029	$13,720	$0	$0	-$424,097	$0	-$44,000	$0	$0	$0	-$468,097	$229,593	$3,828,960
10/01/2029	09/30/2030	$13,720	$0	$0	-$405,666	$0	-$44,000	$0	$0	$0	-$449,666	$216,659	$3,609,673
10/01/2030	09/30/2031	$13,720	$0	$0	-$389,921	$0	-$44,000	$0	$0	$0	-$433,921	$203,974	$3,393,446
10/01/2031	09/30/2032	$13,720	$0	$0	-$374,924	$0	-$44,000	$0	$0	$0	-$418,924	$191,451	$3,179,693
10/01/2032	09/30/2033	$13,720	$0	$0	-$356,466	$0	-$44,000	$0	$0	$0	-$400,466	$179,179	$2,972,126
10/01/2033	09/30/2034	$13,720	$0	$0	-$340,722	$0	-$44,000	$0	$0	$0	-$384,722	$167,198	$2,768,322
10/01/2034	09/30/2035	$13,720	$0	$0	-$328,569	$0	-$44,000	$0	$0	$0	-$372,569	$155,334	$2,564,807
10/01/2035	09/30/2036	$13,720	$0	$0	-$313,057	$0	-$44,000	$0	$0	$0	-$357,057	$143,588	$2,365,058
10/01/2036	09/30/2037	$13,720	$0	$0	-$295,397	$0	-$44,000	$0	$0	$0	-$339,397	$132,133	$2,171,514
10/01/2037	09/30/2038	$13,720	$0	$0	-$285,729	$0	-$42,859	$0	$0	$0	-$328,588	$120,845	$1,977,491
10/01/2038	09/30/2039	$13,720	$0	$0	-$268,799	$0	-$40,320	$0	$0	$0	-$309,119	$109,787	$1,791,879
10/01/2039	09/30/2040	$13,720	$0	$0	-$255,126	$0	-$38,269	$0	$0	$0	-$293,395	$99,122	$1,611,326
10/01/2040	09/30/2041	$13,720	$0	$0	-$239,128	$0	-$35,869	$0	$0	$0	-$274,997	$88,841	$1,438,890
10/01/2041	09/30/2042	$13,720	$0	$0	-$230,881	$0	-$34,632	$0	$0	$0	-$265,513	$78,780	$1,265,877
10/01/2042	09/30/2043	$13,720	$0	$0	-$215,896	$0	-$32,384	$0	$0	$0	-$248,280	$68,916	$1,100,233
10/01/2043	09/30/2044	$13,720	$0	$0	-$203,967	$0	-$30,595	$0	$0	$0	-$234,562	$59,389	$938,780
10/01/2044	09/30/2045	$13,720	$0	$0	-$189,935	$0	-$28,490	$0	$0	$0	-$218,425	$50,186	$784,261
10/01/2045	09/30/2046	$13,720	$0	$0	-$176,325	$0	-$26,449	$0	$0	$0	-$202,774	$41,384	$636,591
10/01/2046	09/30/2047	$13,720	$0	$0	-$163,105	$0	-$24,466	$0	$0	$0	-$187,571	$32,980	$495,720
10/01/2047	09/30/2048	$13,720	$0	$0	-$150,244	$0	-$22,537	$0	$0	$0	-$172,781	$24,971	$361,630
10/01/2048	09/30/2049	$13,720	$0	$0	-$137,730	$0	-$20,660	$0	$0	$0	-$158,390	$17,358	$234,318
10/01/2049	09/30/2050	$13,720	$0	$0	-$125,559	$0	-$18,834	$0	$0	$0	-$144,393	$10,139	$113,784
10/01/2050	09/30/2051	$13,720	$0	$0	-$113,755	$0	-$17,063	$0	$0	$0	-$130,818	$3,314	$0

TEMPLATE 6A - Sheet 6A-3

Item Description (from 6A-1):	

v20220802p

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

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

PLAN INFORMATION

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

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))

TEMPLATE 6A - Sheet 6A-4

Item Description (from 6A-1):	

v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	PMPS-ILA
EIN:	63-6027176
PN:	1
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	06/30/2023
Fair Market Value of Assets as of the SFA Measurement Date:	$4,728,514
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.

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))

TEMPLATE 6A - Sheet 6A-5

Item Description (from 6A-1):	

v20220802p

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

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

PLAN INFORMATION

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

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))

Version Updates v20220701p

Version	Date updated
v20220701p	07/01/2022

TEMPLATE 7

v20220701p

7a - Assumption/Method Changes for SFA Eligibility

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

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

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

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

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

Provide a table identifying which assumptions/methods used in determining the plan's eligibility for SFA differ from those used in the pre-2021 certification of plan status and brief explanations as to why using those assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable.

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

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

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

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

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

Template 7 - Sheet 7a v20220701p

Assumption/Method Changes - SFA Eligibility

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)	

	(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

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:	PMPS-ILA Pension Trust Fund
EIN:	63-6027176
PN:	1

	(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-Healthy	RP 2000(BC) projected to 2015 with Scale AA	For non-annuitants the Pri-2012 amount-weighted Blue Collar Employee table. For non-disabled annuitants the Pri-2012 amount-weighted Blue Collar Nondisabled Annuitant table.	Original assumption is outdated. New assumption reflects more recently published experience for blue collar workers, and is an "Acceptable Assumption Change" under Section III of the PBGC's SFA assumption guidance.
Mortality Improvement-Healthy	None assumed	MP 2021	Original assumption is outdated. New assumption reflects more recently published experience, and is an "Acceptable Assumption Change" under Section III of the PBGC's SFA assumption guidance.
Base Mortality-Disabled	RP 2000(BC) projected to 2015 with Scale AA	Pri-2012 amount-weighted Disabled Retiree table.	Original assumption is outdated. New assumption reflects more recently published experience for blue collar workers, and is an "Acceptable Assumption Change" under Section III of the PBGC's SFA assumption guidance.
Mortality Improvement-Disabled	None assumed	MP 2021	Original assumption is outdated. New assumption reflects more recently published experience, and is an "Acceptable Assumption Change" under Section III of the PBGC's SFA assumption guidance.
CBU Assumption	2,000/year to 2031	0/year	Original assumption developed when CBU's were around 2,000 per year. No CBU's have been worked since the 2019-20 year. The Local collective bargaining agreement ("CBA") has expired, but continues due to an "evergreen" clause. However, the Local has merged into another ILA local, and any future CBA will almost certainly direct all contributions to the new local's retirement plan and not to this one.
Contribution Rate	$6.86/hour to 2031	$6.86/hour through 2051	Original assumption does not address years after original projected insolvency in 2031. Proposed assumption uses acceptable extension methodology under Section III.E., Acceptable Assumption Changes (Proposed change to contribution rate assumption) in PBGC's SFA assumption guidance.
Administrative Expenses	$50,000.year to 2031	$44,000/year through 2051, but not more than 15% of benefits paid	Original assumption does not address years after original projected insolvency in 2031. Reviewing expected expenses since 2019, it seems reasonable for the Plan to budget $44,000 for annual expenses, less than the $50,000 used in the pre-2021 Zone certification. See "SFA Amount Cert PMPS-ILA" for more details.
Benefit Payment Timing	Mid-year	Mid-year	No change from Pre-2021 Certification.
Contribution Timing	Mid-Year	Mid-year	No change from Pre-2021 Certification.

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:	PMPS-ILA
EIN:	63-6027176
PN:	1

Unit (e.g. hourly, weekly)	Hourly

					All Other Sources of Non-Investment Income					
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Total Contributions*	Total Contribution Base Units	Average Contribution Rate	Reciprocity Contributions (if applicable)	Additional Rehab Plan Contributions (if applicable)	Other - Explain if Applicable	Withdrawal Liability Payments for Currently Withdrawn Employers	Withdrawal Liability Payments for Projected Future Withdrawals	Projected Number of Active Participants (Including New Entrants) at the Beginning of the Plan Year
06/30/2023	09/30/2023	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2023	09/30/2024	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2024	09/30/2025	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2025	09/30/2026	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2026	09/30/2027	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2027	09/30/2028	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2028	09/30/2029	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2029	09/30/2030	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2030	09/30/2031	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2031	09/30/2032	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2032	09/30/2033	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2033	09/30/2034	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2034	09/30/2035	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2035	09/30/2036	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2036	09/30/2037	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2037	09/30/2038	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2038	09/30/2039	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2039	09/30/2040	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2040	09/30/2041	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2041	09/30/2042	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2042	09/30/2043	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2043	09/30/2044	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2044	09/30/2045	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2045	09/30/2046	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2046	09/30/2047	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2047	09/30/2048	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2048	09/30/2049	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2049	09/30/2050	$0	-	$6.86	$0	$0	$0	$0	$0	-
10/01/2050	09/30/2051	$0	-	$6.86	$0	$0	$0	$0	$0	-

* 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

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*	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

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:	PMPS-ILA
EIN:	63-6027176
PN:	1

	(A) Source of (B)	(B) Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	(C) Baseline Assumption/Method Used	(D) Final SFA Assumption/Method Used	(E) Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
SFA Measurement Date	N/A	N/A	06/30/2023	06/30/2023	N/A	
Census Data as of	*Beginnng of Plan Year containing SFA Measurement Date*	10/01/2022	10/01/2022	10/01/2022	N/A	
DEMOGRAPHIC ASSUMPTIONS						
Base Mortality - Healthy	*2019AVR PMPS-ILA.pdf p26*	RP 2000 (BC) projected to 2015 with Scale AA	For non-annuitants the Pri-2012 amount-weighted Blue Collar Employee table. For non-disabled annuitants the Pri-2012 amount-weighted Blue Collar Nondisabled Annuitant table.	Same as baseline	Acceptable Change	
Mortality Improvement - Healthy	*2019AVR PMPS-ILA.pdf p28*	None assumed	MP 2021	Same as baseline	Acceptable Change	
Base Mortality - Disabled	*2019AVR PMPS-ILA.pdf p26*	RP 2000 (BC) projected to 2015 with Scale AA	Pri-2012 amount-weighted Disabled Retiree table	Same as baseline	Acceptable Change	
Mortality Improvement - Disabled	*2019AVR PMPS-ILA.pdf p28*	None assumed	MP 2021	Same as baseline	Acceptable Change	
Retirement - Actives	*2019AVR PMPS-ILA.pdf p27*	Normal Retirement Age, or attained age if later	Normal Retirement Age, or attained age if later	Same as baseline	No Change	Has no impact since no Active participants.
Retirement - TVs	*2019AVR PMPS-ILA.pdf p27*	Normal Retirement Age, or attained age if later	Normal Retirement Age, or attained age if later	Same as baseline	No Change	

Template 10 v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	PMPS-ILA
EIN:	63-6027176
PN:	1

	(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
Turnover	*2019AVR PMPS-ILA.pdf p27*	T-7 table from *Actuary's Handbook*	T-7 table from *Actuary's Handbook*	Same as baseline	No Change	Has no impact since no Active participants.
Disability	*2019AVR PMPS-ILA.pdf p26*	11th valuation of Railroad Retirement System	11th valuation of Railroad Retirement System	Same as baseline	No Change	Has no impact since no Active participants.
Optional Form Elections - Actives	*2019AVR PMPS-ILA.pdf p9*	Normal Form, which is a life annuity with 50% of the benefit continuing to an eligible widow until the earlier of the widow's death, remarriage, or 10 years after the retiree's death.	Normal Form, which is a life annuity with 50% of the benefit continuing to an eligible widow until the earlier of the widow's death, remarriage, or 10 years after the retiree's death.	Same as baseline	No Change	Has no impact since no Active participants.
Optional Form Elections - TVs	*2019AVR PMPS-ILA.pdf p9*	Normal Form, which is a life annuity with 50% of the benefit continuing to an eligible widow until the earlier of the widow's death, remarriage, or 10 years after the retiree's death.	Normal Form, which is a life annuity with 50% of the benefit continuing to an eligible widow until the earlier of the widow's death, remarriage, or 10 years after the retiree's death.	Same as baseline	No Change	
Marital Status	*2019AVR PMPS-ILA.pdf p27*	80% married	80% married	Same as baseline	No Change	
Spouse Age Difference	*2019AVR PMPS-ILA.pdf p27*	Wife 3 years younger than husband	Wife 3 years younger than husband	Same as baseline	No Change	
Active Participant Count	*2019AVR PMPS-ILA.pdf p7*	0	0	Same as baseline	No Change	
New Entrant Profile	*not stated in AVR*	No new entrants assumed.	No new entrants assumed.	Same as baseline	No Change	

Template 10 v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	PMPS-ILA
EIN:	63-6027176
PN:	1

	(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
Missing or Incomplete Data	*not stated in AVR*	Some Term Vested are known deceased, but Plan doesn't know if there is a spouse. 80% are assumed to have surviving spouse.	Some Term Vested are known deceased, but Plan doesn't know if there is a spouse. 80% are assumed to have surviving spouse.	Same as baseline	No Change	
"Missing" Terminated Vested Participant Assumption	*not stated in AVR*	No Terminated Vested Participants are excluded, unless they are known to have deceased. If known to have deceased, we assume 80% have a surviving spouse. Additionally, no late retirement adjustments are made for Terminated Vested Participants who are past their Normal Retirement Age.	No Terminated Vested Participants are excluded, unless they are known to have deceased. If known to have deceased, we assume 80% have a surviving spouse. Additionally, no late retirement adjustments are made for Terminated Vested Participants who are past their Normal Retirement Age.	Same as baseline	No Change	
Treatment of Participants Working Past Retirement Date	*not stated in AVR*	Participants working in covered employment past retirement date are assumed to continue to accrue benefits.	Participants working in covered employment past retirement date are assumed to continue to accrue benefits.	Same as baseline	No Change	Has no impact since no Active participants.
Assumptions Related to Reciprocity	*not stated in AVR*	N/A	N/A	N/A	No Change	No reciprocity agreements.
Other Demographic Assumption 1						
Other Demographic Assumption 2						
Other Demographic Assumption 3						

Template 10 v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	PMPS-ILA
EIN:	63-6027176
PN:	1

	(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
NON-DEMOGRAPHIC ASSUMPTIONS						
Contribution Base Units	*2020Zone20201223 PMPS-ILA*	2,000/year	2,000/year	0/year	Other Change	
Contribution Rate	*2020Zone20201223 PMPS-ILA*	$6.86/hour	$6.86/hour	Same as baseline	Acceptable Change	
Administrative Expenses	*2019AVR PMPS-ILA.pdf p27*	$50,000/year	$50,000/year but not more than 15% of benefits	$44,000/year but not more than 15% of benefits	Acceptable Change	
Assumed Withdrawal Payments - Currently Withdrawn Employers	*not stated in AVR*	None assumed	None assumed	Same as baseline	Other Change	
Assumed Withdrawal Payments -Future Withdrawals	*not stated in AVR*	None assumed	None assumed	Same as baseline	Other Change	
Other Assumption 1						
Other Assumption 2						
Other Assumption 3						
CASH FLOW TIMING ASSUMPTIONS						
Benefit Payment Timing	*not stated in AVR*	Mid-year	Mid-year	Mid-year	Acceptable Change	
Contribution Timing	*not stated in AVR*	Mid-year	Mid-year	Mid-year	Acceptable Change	
Withdrawal Payment Timing	*N/A*	None assumed	None assumed	Same as baseline	Other Change	No withdrawal liability payments assumed.

Template 10 v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	PMPS-ILA
EIN:	63-6027176
PN:	1

	(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
Administrative Expense Timing	*not stated in AVR*	Mid-year	Mid-year	Mid-year	Other Change	
Other Payment Timing						

Create additional rows as needed.