

Section D. Plan Statements

(1) SFA Request Cover Letter - Plan is not a MPRA plan. Therefore, this item is optional and not included.


(2) Plan Sponsor Information

Board of Trustees Teamsters Local 210 Affiliated Pension Trust Fund
Robert Bellach, Union Trustee
1911 Richmond Avenue Staten Island, NY 10314
rbellach@ibt1ocal210.org
Phone: 212-757-3463

Plan Administrator

Linda Kellner
Savasta and Company, Inc.
655 Third Avenue, Suite 1200
New York, NY 10017
lkellner@savastaandco.com
Phone: 212-308-4200

Fund Counsel

Marianne Manning Russo, Esq.
Manning and Russo, LLC
65 Pondfield Road
Bronxville, NY 10708
Tel: (914) 793-0288
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Enrolled Actuary

Ben Ablin, ASA, EA, MAAA
Horizon Actuarial Services
8601 Georgia Avenue, Suite 905
Silver Spring, MD 20910
Phone: (919) 824-1799
Enrollment Number: 23-07725

(3) Eligibility

The Teamsters Local 210 Affiliated Pension Plan was certified by the plan actuary to be in critical and declining status for the plan year beginning in 2020.

(4) Priority Group Information

Not applicable, The Teamsters Local 210 Affiliated Pension Plan is not in a Priority Group.

(5) Assumed Future Contributions and Withdrawal Liability Payments Narrative

In the pre-2021 certification, contribution rates were based on weekly rates prescribed in the rehabilitation plan. All employers agreed to a \$4.00 increase each year.

In the SFA calculations, rate increases in collective bargaining agreements agreed after July 9, 2021 were disregarded as per PBGC guidance. CBUs were weeks-worked in a year which were 46,530 for 964 actives or an average of 48.27 weeks per active participant, based on census as of January 1, 2022 and are assumed to decrease annually by 3% for the first 10 years and 1% thereafter.

In the pre-2021 certification, withdrawal liability payments were assumed to be 100% collectable.

In the SFA calculations, they were only 80% collectable. Also, an employer (Actavis, Elizabeth Plant) was assumed to withdraw completely at the end of 2024. However, based on recent information from the Union office some remaining employees would work until May 2025. As per our discussions with the PBGC, we understand that (a) the assumed December 2024 withdrawal date is still acceptable and (b) we have reflected the Actavis withdrawal liability payments to start on October 1, 2025.

(6) Assumption Changes

a. SFA Eligibility Assumptions - N/A, there were no assumption changes for purposes of determining eligibility for SFA.

b. SFA Amount Assumptions

1. Mortality – The original assumption of the RP-2000 Blue Collar Mortality Tables with Scale AA Projection to 2015 with sex-distinct rates, with no future improvement in mortality rates beyond 2015 was outdated. The Pri-2012 Blue Collar tables with projection scale MP-2021 were published more recently and include more multiemployer plan data.

2. Administrative expenses –

2020 Zone Certification Assumption: Operating expenses for the plan year beginning January 1, 2022 were assumed to be \$1,433,002 payable as of the middle of the year. These were projected to increase at a rate of 3.0% per year.

The operating expense assumption used for the 2020 Zone Certification did not extend beyond December 31, 2035, the year of projected insolvency.

Proposed Assumption to Determine Amount of SFA: Operating expenses for the plan year beginning January 1, 2022 are assumed to be \$1,433,002 payable as of the middle of the year. These are projected to increase at a rate of 3.0% per year. (No change.)

In addition, operating expenses for the plan year beginning January 1, 2031 are projected to increase by \$8 per participant due to the PBGC premium increase scheduled for that year (\$52 vs \$44 projected in the 2020 certification). The \$8 is also assumed to increase with 3.0% interest per year.

Furthermore, expenses are capped at 12% of benefit payments beginning January 1, 2036.

3. Withdrawal liability – The original 100% collectability assumption was outdated.

For SFA, 80% collectability was assumed for the 3 employers that are paying withdrawal liability payments. It is based upon the best estimate of the employers' financial abilities to continue the payments as small and not publicly listed companies

and on past history on collection of other employers whose liabilities were settled as a portion of the outstanding liabilities. The same 80% collectability is also applied to Actavis, whose situation is described above in item (5).

4. Actuarial Increases for Terminated Vested Participants past Normal Retirement Age –


The original assumption of no actuarial increase did not reflect actual plan practice.

The SFA calculations reflect actuarial increases for terminated vested participants commencing after NRA. The Plan provisions provide for such actuarial increase for late retirement benefits and benefit applications are processed with the increases.

(7) Restatement of Benefits for Plans with Suspension of Benefits

Not applicable, The Teamsters Local 210 Affiliated Pension Plan did not suspend benefits under section 305(e)(9) or section 4245(a) of ERISA.

Signed by,

A handwritten signature in cursive script, appearing to read "Robert Bellach", written over a horizontal line.

Robert Bellach
Union Trustee

8/4/2025

Date

SFA Amount Certification

Section E, Item (5) of the Instructions

This is a certification that the requested amount of special financial assistance (“SFA”) specified in this application (\$129,231,160) is the amount to which the Teamsters Local 210 Affiliated Pension Plan (the “Plan” or “Fund”) is entitled under section 4262(j)(1) of ERISA and Pension Benefit Guaranty Corporation’s (“PBGC”) final rule (29 CFR part 4262).

At the request of the Board of Trustees of the Fund, Horizon Actuarial Services, LLC (“Horizon Actuarial”) has performed the calculation of the amount of SFA as part of the Plan’s application for SFA. The calculation of the amount of SFA shown in the Plan’s application for SFA may not be applicable for any other purposes.

The “base data” used in determining the amount of SFA include the Plan’s: (a) SFA measurement date of December 31, 2022; (b) participant census data as of January 1, 2022 as used in the Plan’s actuarial valuation as of January 1, 2022 as modified to reflect the results of the Plan and PBGC’s death audit; and (c) non-SFA interest rate of 5.85% and SFA interest rate of 3.77% as prescribed under 29 CFR § 4262.4(e)(1) and (2), respectively.

The Plan performed a death audit to identify deceased participants that was completed on the census data used to prepare the Plan’s preliminary actuarial valuation as of January 1, 2022. The PBGC also performed its own independent death audit of the inactive vested population. Any known deaths that occurred before the date of the census data used for SFA purposes (i.e., January 1, 2022), were reflected for SFA calculation purposes. In addition, assumed spouses of deceased terminated vesteds with a late retirement factor (LRF) greater than 1.0 and deceased terminated vested with LRF greater than 1.0 who died between the census & measurement date were removed from the data and valuation.

This certification is based on information and data provided by the Board of Trustees of the Fund and other persons or organizations designated by the Board of Trustees of the Fund. We did not perform an audit of the financial and participant census data provided to us, but we have reviewed the data for reasonableness for the purpose of this certification. We have relied on all information provided as being complete and accurate.

In general, the actuarial assumptions and methods used to determine the amount of SFA are the same as those used in the certification of the Plan’s status as of January 1, 2020, dated March 30, 2020. Assumptions that were changed for purposes of determining the amount of SFA include: base mortality, mortality improvement projection scale, operating expenses, new entrant profile, withdrawal liability amounts and collectability, contribution rates, and contribution base units (“CBUs”). See the pages following this certification for additional information regarding the actuarial assumptions and methods used.

This certification was prepared in accordance with generally recognized and accepted actuarial principles and practices, as well as the provisions under 29 CFR §4262.4 of PBGC’s final rule. The calculations underlying this certification are based upon actuarial projections of assets for the current and succeeding plan years. These calculations are performed using actuarial models, the intended purpose of which is the estimation and projection of the Plan’s assets, employer contributions, withdrawal liability payments, benefit payments, operating expenses, and other related information summarized herein.

SFA Amount Certification

Section E, Item (5) of the Instructions

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



Ben Ablin, ASA, EA, MAAA
Horizon Actuarial Services
8601 Georgia Avenue, Suite 700
Silver Spring, MD 20910

Phone Number: (240) 247-4600
Enrollment Number: 23-07725
Date: August 4, 2025

Actuarial Assumptions Used to Determine Amount of SFA

Plan Name	Teamsters Local 210 Affiliated Pension Plan
Plan Sponsor	Board of Trustees of the Teamsters Local 210 Affiliated Pension Trust Fund
EIN / PN	20-3856052 / 001
Non-SFA Interest Rate	5.85% per annum, as prescribed under 29 CFR § 4262.4(e)(1)
SFA Interest Rate	3.77% per annum, as prescribed under 29 CFR § 4262.4(e)(2)
SFA Measurement Date	December 31, 2022
Employer Contributions	Annual employer contributions were determined by multiplying employer contribution rates by weeks worked for a given year.
Employer Contribution Rates	<p>Weekly employer contribution rates are assumed to be, on average, \$55.06 in 2023, \$55.77 in 2024, and \$56.53 in 2025.</p> <p>The contribution rate assumption is based on contribution rates in collective bargaining agreements or participation agreements in effect as of July 9, 2021. There were no substantial contribution rate decreases negotiated after March 11, 2021.</p>
Weeks Worked	<p>Weeks worked are assumed to decline from 2022 levels (46,530) by 3.00% per year for 2023 through 2032 and 1.00% per year thereafter.</p> <p>The active population is assumed to decline at the same rate.</p> <p>The withdrawal of Actavis at the end of 2024 is further expected to reduce the number of actives by 117 and weeks worked by 5,637 in 2025.</p>

Actuarial Assumptions Used to Determine Amount of SFA

Operating Expenses Operating expenses for the plan year beginning January 1, 2022 are assumed to be \$1,433,002 payable as of the middle of the year. These are projected to increase at a rate of 3.0% per year. (No change.)

In addition, operating expenses for the plan year beginning January 1, 2031 are projected to increase by \$8 per participant due to the PBGC premium increase scheduled for that year (\$52 vs \$44 projected in the 2020 certification). The \$8 is also assumed to increase with 3.0% interest per year.

Furthermore, expenses are capped at 12% of benefit payments beginning January 1, 2036.

Non-Disabled Mortality The amount-weighted Pri-2012 mortality tables for employees, retirees, and contingent survivors with blue collar adjustment. Future mortality improvements are projected on a generational basis using Scale MP-2021 from 2012.

Disabled Mortality The amount-weighted Pri-2012 mortality tables for disabled retirees. Future mortality improvements are projected on a generational basis using Scale MP-2021 from 2012.

Retirement Active and inactive vested participants: 100% retirement is assumed at age 64.

Disability Illustrations of the annual rates of disablement are shown in the table below for selected ages (the same rates are used for males and females):

Representative Disability Rates

Age	Rate
20	0.08%
25	0.09%
30	0.10%
35	0.13%
40	0.20%
45	0.33%
50	0.58%
55	1.02%
60	1.60%

Actuarial Assumptions Used to Determine Amount of SFA

Withdrawal

Illustrations of the annual rates of withdrawal (for reasons other than mortality or disablement) are shown in the table below for selected ages (the same rates are used for males and females):

Representative Withdrawal Rates

Age	Rate
20	8.00%
25	7.80%
30	7.50%
35	7.00%
40	6.31%
45	5.52%
50	4.26%
55	2.41%
60	1.69%

Withdrawal rates are set to zero at the first eligibility for an immediate pension.

Form of Payment

All participants are assumed to elect a Single Life Annuity.

Marriage

For the purpose of the pre-retirement survivor annuity, 85% of non-retired participants are assumed to be married.

Spouse Ages

Husbands are assumed to be 4 years older than their wives.

Active Participant

For valuation purposes, an employee becomes a participant immediately upon date of hire and is considered active if he has worked at least 22 weeks in the plan year prior to the valuation date.

Reemployment

It is assumed that participants will not be reemployed following a break in service.

Future Service

For the purpose of projecting future benefit accruals, it is assumed that each active participant will work the same number of weeks per year as worked during the plan year preceding the valuation date. The weeks worked assumption is based on actual prior and anticipated future experience, adjusted to reflect information provided in good faith by the Plan Sponsor as appropriate.

Participant Data (Source)

Participant census data as of the January 1, 2022 census date was provided by the Plan Administrator.

Actuarial Assumptions Used to Determine Amount of SFA

Participant Data (Summary)	Current retirees and beneficiaries:	2,689
	Terminated vested:	3,777
	Actives:	<u>964</u>
	Total:	7,430

Financial Information	Financial information was obtained from the Plan's financial statements as of December 31, 2022 prepared by the Plan's accountant.
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Cash Flow Timing	Contribution income, benefit payments, and operating expenses are all assumed to be paid as of the middle of the year.
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New Entrant Profile	The new entrant profile is the same as the new entrant profile in the previous application and was developed based on new entrants in the last 5 years.
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Description of How PBGC's Independent Death Audit (IDA) is Reflected	<p>The list below describes how the various categories of findings in PBGC's IDA were reflected for SFA purposes.</p> <ul style="list-style-type: none">• DoD post census date: No action taken; original data maintained.• DoD pre census date, actually alive: No action taken; original data maintained.• DoD pre census date, does not match plan records: No action taken because the non-matching was due to different SSNs or other identifying items.• DoD pre census date, has known beneficiary: Valued beneficiary's benefits using the beneficiary's date of birth.• DoD pre census date, with unknown marital status: Applied marriage assumption and spouse age difference.• DoD pre census date, no beneficiary: Record removed, no benefit valued.
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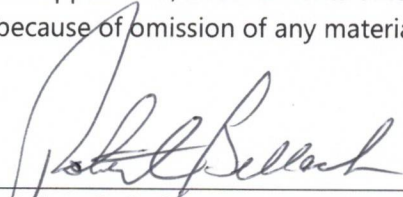
Notwithstanding the above, assumed spouses of deceased terminated vesteds with a late retirement factor (LRF) greater than 1.0 and deceased terminated vested with LRF greater than 1.0 who died between the census & measurement date were removed from the data and valuation with no benefit valued.

Penalty of Perjury Statement Pursuant to PBGC Regulation \$4262.6(b)

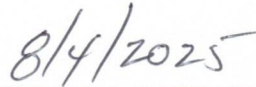
Plan Name: Teamsters Local 210 Affiliated Pension Plan

EIN/PN: 20-3856052/001

Under penalties 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 Teamsters Local 210 Affiliated Pension Plan and that I have examined this application, including accompanying documents, and, to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, all statements of fact contained in the application are true, correct and not misleading because of omission of any material fact; and all accompanying documents are what they purport to be.



Robert Bellach
Union Trustee



Date

Application Checklist

v20230727

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


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

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

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

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

General instructions for completing the Application Checklist:

Complete all items that are shaded: 

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

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

Instructions for specific columns:

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

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

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

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

Additional guidance is provided in the following columns:

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

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

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

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

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

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

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

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

Version Updates (newest version at top)

Version	Date updated
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v07272023p	07/27/2023	Updated checklist to include new Template 10 requirement and reflect changes to eligibility and death audit instructions
v20221129p	11/29/2022	Updated checklist item 11. for new death audit requirements
v20220802p	08/02/2022	Fixed some of the shading in the checklist
v20220706p	07/06/2022	

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

APPLICATION CHECKLIST

Plan name:

Teamsters Local 210 Affiliated Pension Plan

EIN:

20-3856052

PN:

001

SFA Amount Requested:

\$129,231,160

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

v20230727

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	No	N/A	N/A		N/A	N/A
b.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was initially submitted under the interim final rule?	Yes No	No	N/A	N/A		N/A	N/A
c.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was submitted under the final rule?	Yes No	Yes	N/A	N/A		N/A	N/A
d.		Did the plan previously file a lock-in application?	Yes No	Yes	N/A	N/A	Lock-in application was filed 3/13/2023	N/A	N/A
e.		Has this plan been terminated?	Yes No	No	N/A	N/A		N/A	N/A
f.		Is this plan a MPRA plan as defined under § 4262.4(a)(3) of PBGC's SFA regulation?	Yes No	No	N/A	N/A		N/A	N/A
1.	Section B, Item (1)a.	Does the application include the most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any)?	Yes No	Yes	B1a-Plan Doc and Amendments L210APP	N/A		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	B1b-Trust Agreement L210APP	N/A		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	B1c-Determination Letter L210APP	N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
4.	Section B, Item (2)	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the filing date of the initial application? Enter N/A if no actuarial valuation report was prepared because it was not required for any requested year. Is each report provided as a separate document using the required filename convention?	Yes No N/A	Yes	2018AVR L210APP, 2019AVR L210APP, 2020AVR L210APP, 2021AVR L210APP	N/A	4 reports are provided	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	B3-RehabPlanL210APP B3-RehabPlanAmendment L210APP	N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A

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

APPLICATION CHECKLIST

Plan name:Teamsters Local 210 Affiliated Pension Plan

EIN:20-3856052

PN:001

SFA Amount Requested:\$129,231,160

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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	N/A		N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
6.	Section B, Item (4)	Does the application include the plan's most recently filed (as of the filing date of the initial application) Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)? Is the 5500 filing provided as a single document using the required filename convention?	Yes No	Yes	2021Form5500 L210APP	N/A		Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name
7.a.	Section B, Item (5)	Does the application include the plan actuary's certification of plan status ("zone certification") for the 2018 plan year and each subsequent annual certification completed before the filing date of the initial application? Enter N/A if the plan does not have to provide certifications for any requested plan year. Is each zone certification (including the additional information identified in Checklist Items #7.b. and #7.c. below, if applicable) provided as a single document, separately for each plan year, using the required filename convention?	Yes No N/A	Yes	2018Zone20180330 L210APP, 2019Zone20190329 L210APP, 2020Zone20200330 L210APP, 2021Zone20210331 L210APP, 2022Zone20220331 L210APP	N/A	5 zone certifications are provided	Zone certification	YYYYZoneYYYYMMDD Plan Name, where the first "YYYYY" is the applicable plan year, and "YYYYYMMDD" 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?	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.
7.c.		For a certification of critical and declining status, does the application include the required plan-year-by-plan-year projection (showing the items identified in Section B, Item (5)a. through (5)f. of the SFA Instructions) demonstrating the plan year that the plan is projected to become insolvent? If required, is this information included in the single document in Checklist Item #7.a. for the applicable plan year? Enter N/A if the plan entered N/A for Checklist Item #7.a. or if the application does not include a certification of critical and declining status.	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.

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

APPLICATION CHECKLIST

Plan name:	Teamsters Local 210 Affiliated Pension Plan
EIN:	20-3856052
PN:	001
SFA Amount Requested:	\$129,231,160

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

v20230727

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YYYY = plan year
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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
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	Bank Account Statements-redacted L210APP	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	FinancialStatement2022 L210APP	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	Yes	WDL L210APP	N/A		Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name
11.a.	Section B, Item (9)a.	Does the application include documentation of a death audit to identify deceased participants that was completed on the census data used for SFA purposes, including identification of the service provider conducting the audit, date performed, the participant counts (provided separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, and current active participants) run through the death audit, and a copy of the results of the audit provided to the plan administrator by the service provider? If applicable, has personally identifiable information in this report been redacted prior to submission to PBGC? Is this information included as a single document using the required filenaming convention?	Yes No	Yes	Death Audit L210APP	N/A		Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name
11.b.		If any known deaths occurred before the date of the census data used for SFA purposes, is a statement certifying these deaths were reflected for SFA calculation purposes provided?	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #11.a.	N/A		N/A	N/A - include as part of documents in Checklist Item #11.a.

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

APPLICATION CHECKLIST

Plan name:Teamsters Local 210 Affiliated Pension Plan

EIN:20-3856052

PN:001

SFA Amount Requested:\$129,231,160

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

v20230727

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Plan Name = abbreviated plan name

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
11.c.	Section B, Item (9)b.	Does the application include full census data (Social Security Number and name) of all terminated vested participants that were included in the SFA projections? Is this information provided in Excel, or in an Excel-compatible format?	Yes No N/A	Yes	TV census data L210APP	N/A		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	ACH Form and Bank Letter L210APP	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	Yes	Template 1 L210APP	N/A		Financial assistance spreadsheet (template)	Template 1 Plan Name
14.	Section C, Item (2)	If the plan was required to enter 10,000 or more participants on line 6f of the most recently filed Form 5500 (by the filing date of the initial application), does the application include a current listing of the 15 largest contributing employers (the employers with the largest contribution amounts) and the amount of contributions paid by each employer during the most recently completed plan year before the filing date of the initial application (without regard to whether a contribution was made on account of a year other than the most recently completed plan year)? If this information is required, it is required for the 15 largest contributing employers even if the employer's contribution is less than 5% of total contributions. Enter N/A if the plan is not required to provide this information. See Template 2. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A		Contributing employers	Template 2 Plan Name

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

APPLICATION CHECKLIST

Plan name:Teamsters Local 210 Affiliated Pension Plan

EIN:20-3856052

PN:001

SFA Amount Requested:\$129,231,160

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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
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.	Yes No	Yes	Template 3 L210APP	N/A		Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name
		Does the uploaded file use the required filenaming convention?							
16.a.	Section C, Items (4)a., (4)e., and (4)f.	Does the application include the information used to determine the amount of SFA for the plan using the 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.	Yes No	Yes	Template 4A L210APP	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4A Plan Name
		Does the uploaded file use the required filenaming convention?							
16.b.i.	Addendum D Section C, Item (4)a. - 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.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
	Addendum D Section C, Item (4)e. - MPRA plan information A.	Enter N/A if the plan is not a MPRA Plan.							
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.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
		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.							

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

APPLICATION CHECKLIST

Plan name:Teamsters Local 210 Affiliated Pension Plan

EIN:20-3856052

PN:001

SFA Amount Requested:\$129,231,160

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

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Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
16.b.iii.	Addendum D Section C, Item (4)a. - MPRA plan information B Addendum D Section C, Item (4)j. (4)f., and (4)g. - MPRA plan information B.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include the information for such plans as shown in Template 4B, including <i>4B-1 SFA Ben Pmts</i> sheet, <i>4B-2 SFA Details 4(a)(2)(ii)</i> sheet, and <i>4B-3 SFA Exhaustion</i> sheet? See Addendum D and Template 4B. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the increasing assets method.	Yes No N/A	N/A		N/A		N/A	Template 4B Plan Name
16.c.	Section C, Items (4)b. and (4)c.	Does the application include identification of the non-SFA interest rate and the SFA interest rate, including details on how each was determined? See Template 4A, <i>4A-1 Interest Rates</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.d.	Section C, Item (4).e.ii.	For each year in the SFA coverage period, does the application include the projected benefit payments (excluding make-up payments, if applicable), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants? See Template 4A, <i>4A-2 SFA Ben Pmts</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.e.	Section C, Item (4).e.iv. and (4).e.v.	For each year in the SFA coverage period, does the application include a breakdown of the administrative expenses between PBGC premiums and all other administrative expenses? Does the application include the projected total number of participants at the beginning of each plan year in the SFA coverage period? See Template 4A, <i>4A-3 SFA Pcount and Admin Exp</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
17.a.	Section C, Item (5)	For a plan that is not a MPRA plan, does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.a., #16.d., and #16.e. that shows the amount of SFA that would be determined using the <u>basic method</u> if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as in Checklist Item #16.a.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. If (a) the plan is a MPRA plan, or if (b) this item is not required for a plan that is not a MPRA plan, enter N/A. If entering N/A due to (b), add information in the Plan Comments to explain why this item is not required. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 5A L210APP	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name

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

APPLICATION CHECKLIST

Plan name:	Teamsters Local 210 Affiliated Pension Plan
EIN:	20-3856052
PN:	001
SFA Amount Requested:	\$129,231,160

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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
17.b.	Addendum D Section C, Item (5)	For a MPRA plan for which the requested amount of SFA is determined using the <u>increasing assets method</u> , does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.b.i., #16.d., and #16.e. that shows the amount of SFA that would be determined using the <u>increasing assets method</u> if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as used in Checklist Item #16.b.i.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the present value method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name
17.c.	Addendum D Section C, Item (5)	For a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> , does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Item #16.b.iii. that shows the amount of SFA that would be determined using the <u>present value method</u> if the assumptions used/methods are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's SFA interest rate which should be the same as used in Checklist Item #16.b.iii. See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the increasing assets method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Has this document been uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5B Plan Name

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

APPLICATION CHECKLIST

Plan name:	Teamsters Local 210 Affiliated Pension Plan
EIN:	20-3856052
PN:	001
SFA Amount Requested:	\$129,231,160

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
18.a.	Section C, Item (6)	For a plan that is not a MPRA plan, does the application include a reconciliation of the change in the total amount of requested SFA due to each change in assumption/method from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.a? Enter N/A if the plan is not required to provide Baseline information in Checklist Item #17.a. Enter N/A if the requested SFA amount in Checklist Item #16.a. is the same as the amount shown in the Baseline details of Checklist Item #17.a. See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement. If the plan is a MPRA plan, enter N/A. If the plan is otherwise not required to provide this item, enter N/A and provide an explanation in the Plan Comments. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 6A L210APP	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6A Plan Name
18.b.	Addendum D Section C, Item (6)	For a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> , does the application include a reconciliation of the change in the total amount of requested SFA using the <u>increasing assets method</u> due to each change in assumption/method from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.b.i.? Enter N/A if the plan is not required to provide Baseline information in Checklist Item #17.b. Enter N/A if the requested SFA amount in Checklist Item #16.b.i. is the same as the amount shown in the Baseline details of Checklist Item #17.b. See Addendum D. See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement, and enter N/A if this item is not otherwise required. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the present value method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6A Plan Name

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

APPLICATION CHECKLIST

Plan name:

Teamsters Local 210 Affiliated Pension Plan

EIN:

20-3856052

PN:

001

SFA Amount Requested:

\$129,231,160

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
18.c.	Addendum D Section C, Item (6)	For a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> , does the application include a reconciliation of the change in the total amount of requested SFA using the <u>present value method</u> due to each change in assumption/method from Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.b.iii.? See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the increasing assets method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Has this document been uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6B Plan Name
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		Financial assistance spreadsheet (template)	Template 7 Plan Name.

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

APPLICATION CHECKLIST

Plan name:	Teamsters Local 210 Affiliated Pension Plan
EIN:	20-3856052
PN:	001
SFA Amount Requested:	\$129,231,160

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
19.b.	Section C, Item (7)b.	Does the application include a table identifying which assumptions/methods used to determine the requested SFA differ from those used in the pre-2021 certification of plan status (except the interest rates used to determine SFA)? Does this item include brief explanations as to why using those original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? If a changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A “Adoption of assumptions not previously factored into pre-2021 certification of plan status” of Section III, Acceptable Assumption Changes of PBGC’s SFA assumptions guidance, does the application state so? This should be an abbreviated version of information provided in Checklist Item #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 L210APP	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 L210APP	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 8 Plan Name
20.b.		Does the application separately show the amounts of projected withdrawal liability payments for employers that are currently withdrawn as of the date the initial application is filed, and assumed future withdrawals? Does the application also provide the projected number of active participants at the beginning of each plan year? See Template 8.	Yes No	Yes	N/A - include as part of Checklist Item #20.a.	N/A		N/A	N/A - included in Template 8 Plan Name
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 L210APP	N/A		Financial assistance spreadsheet (template)	Template 10 Plan Name

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

APPLICATION CHECKLIST

Plan name:	Teamsters Local 210 Affiliated Pension Plan
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PN:	001
SFA Amount Requested:	\$129,231,160

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v20230727

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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
22.	Section D	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor and include the printed name and title of the signer?	Yes No	Yes	SFA App L210APP		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.	Section D, Item (1)	For a plan that is not a MPRA plan, does the application include an optional cover letter? Enter N/A if the plan is a MPRA plan, or if the plan is not a MPRA plan and did not include an optional cover letter.	Yes N/A	N/A	N/A - included as part of SFA App Plan Name		For each Checklist Item #22 through #29.c., identify the relevant page number(s) within the single document.	N/A	N/A - included as part of SFA App Plan Name
23.b.		For a plan that is a MPRA plan, does the application include a cover letter? Does the cover letter identify the calculation method (basic method, increasing assets method, or present value method) that provides the greatest amount of SFA? For a MPRA plan with a partition, does the cover letter include a statement that the plan has been partitioned under section 4233 of ERISA? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			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			N/A	N/A - included as part of SFA App Plan Name
25.	Section D, Item (3)	Does the application identify the eligibility criteria in § 4262.3 that qualifies the plan as eligible to receive SFA, and include the requested information for each item that is applicable, as described in Section D, Item (3) of the SFA Filing Instructions?	Yes No	Yes	N/A - included as part of SFA App Plan Name		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			N/A	N/A - included as part of SFA App Plan Name

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

v20230727

APPLICATION CHECKLIST

Plan name:Teamsters Local 210 Affiliated Pension Plan

EIN:20-3856052

PN:001

SFA Amount Requested:\$129,231,160

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
28.a.	Section D, Item (6)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application identify which assumptions/methods (if any) used in showing the plan's eligibility for SFA differ from those used in the most recent certification of plan status completed before 1/1/2021? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Enter N/A if the plan is not eligible under § 4262.3(a)(1) or § 4262.3(a)(3). Enter N/A if there are no such assumption changes.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
28.b.	Section D, Item (6)b.	Does the application identify which assumptions/methods (if any) used to determine the requested SFA amount differ from those used in the most recent certification of plan status completed before 1/1/2021 (excluding the plan's non-SFA and SFA interest rates, which must be the same as the interest rates required by § 4262.4(e)(1) and (2))? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA Assumptions?	Yes No	Yes	N/A - included as part of SFA App Plan Name			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

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

APPLICATION CHECKLIST

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Teamsters Local 210 Affiliated Pension Plan

EIN:

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29.b.	Section D, Item (7)	If Yes was entered for Checklist Item #29.a., does the proposed schedule show the yearly aggregate amount and timing of such payments, and is it prepared assuming the effective date for reinstatement is the day after the SFA measurement date? Enter N/A for a plan that entered N/A for Checklist Item #29.a.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
29.c.	Section D, Item (7)	If the plan restored benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date, does the proposed schedule reflect the amount and timing of payments of restored benefits and the effect of the restoration on the benefits remaining to be reinstated? Enter N/A for a plan that did not restore benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date. Also enter N/A for a plan that entered N/A for Checklist Items #29.a. and #29.b.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
30.a.	Section E, Item (1)	Does the application include a fully completed Application Checklist, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), and SFA amount requested)?	Yes No	Yes	App Checklist L210APP	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

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

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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
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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APPLICATION CHECKLIST

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

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

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

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
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.		Does the application include the certification by the plan's enrolled actuary that the requested amount of SFA is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation? Does this certification include: (i) plan actuary's certification that identifies the requested amount of SFA and certifies that this is the amount to which the plan is entitled? (ii) clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? Is the information in Checklist #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 L210APP	N/A		Financial Assistance Application	SFA Amount Cert Plan Name

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34.b.	Section E, Item (5)	If the plan is a MPRA plan, does the certification by the plan's enrolled actuary identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)? If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such? If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included with SFA Amount Cert Plan Name	N/A		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)? With the exception of account statements and financial statements already provided as Checklist Items #8 and #9, is all information contained in a single document that is uploaded using the required filenaming convention?	Yes No	Yes	FMV Cert L210APP	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	Compliance Amend L210APP	N/A		Pension plan documents, all versions available, and all amendments signed and dated	Compliance Amend Plan Name

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APPLICATION CHECKLIST

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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 L210APP	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 <u>using the basic method</u> described in § 4262.4(a)(1) as if any events had not occurred? See Template 4A.	Yes No			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4A Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4A Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

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

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

APPLICATION CHECKLIST

Plan name:Teamsters Local 210 Affiliated Pension Plan

EIN:20-3856052

PN:001

SFA Amount Requested:\$129,231,160

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v20230727

Unless otherwise specified:
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-----Filers provide responses here for each Checklist Item:-----

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

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

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

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

APPLICATION CHECKLIST

Plan name:

Teamsters Local 210 Affiliated Pension Plan

EIN:

20-3856052

PN:

001

SFA Amount Requested:

\$129,231,160

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

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

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

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

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

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

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Plan Name = abbreviated plan name

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

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

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

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

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

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

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

APPLICATION CHECKLIST

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

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

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

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

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

v20230727

APPLICATION CHECKLIST

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

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

TEMPLATE 4A

v20220802p

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. 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.

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

TEMPLATE 4A - Sheet 4A-1

v20220802p

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:	L210APP
EIN:	20-3856052
PN:	001
Initial Application Date:	03/20/2023
SFA Measurement Date:	12/31/2022
Last day of first plan year ending after the measurement date:	12/31/2023

For a plan other than a plan described in § 4262.4(g) (i.e., for a plan that has not filed an initial application under PBGC's interim final rule), the last day of the third calendar month immediately preceding the plan's initial application date.
For a plan described in § 4262.4(g) (i.e., for a plan that filed an initial application prior to publication of the final rule), the last day of the calendar quarter immediately preceding the plan's initial application date.

Non-SFA Interest Rate Used:	5.85%
SFA Interest Rate Used:	3.77%

Rate used in projection of non-SFA assets.

Rate used in projection of SFA assets.

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

Plan Interest Rate:	7.50%
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Interest rate used for the funding standard account projections in the plan's most recently completed certification of plan status before 1/1/2021.

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

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

24-month average segment rates without regard to interest rate stabilization rules. These rates are issued by IRS each month. For example, the applicable segment rates for August 2021 are 1.13%, 2.70%, and 3.38%. Those rates were issued in [IRS Notice 21-50](#) on August 16, 2021 (see page 2 of notice under the heading "24-Month Average Segment Rates Without 25-Year Average Adjustment").

They are also available on IRS' [Funding Yield Curve Segment Rate Tables](#) web page (See Funding Table 3 under the heading "24-Month Average Segment Rates Not Adjusted").

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

Non-SFA Interest Rate Calculation (lesser of Plan Interest Rate and Non-SFA Interest Rate Limit):	5.85%
Non-SFA Interest Rate Match Check:	Match

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

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

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

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

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

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

TEMPLATE 4A - Sheet 4A-2

v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	L210/APP
EIN:	20-3856052
PN:	001
SFA Measurement	12/31/2022

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

PROJECTED BENEFIT PAYMENTS for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	CUMULATIVE				Current Active Participants	New Entrants	Total
		Retirees and Beneficiaries	Terminated Vested	Current Active	Participants			
01/01/2023	12/31/2023	\$15,339,201	\$2,537,139	1,702,991	\$0	\$0	\$0	\$19,579,331
01/01/2024	12/31/2024	\$14,738,738	\$2,847,922	\$2,193,318	\$0	\$0	\$0	\$19,779,978
01/01/2025	12/31/2025	\$14,131,764	\$3,494,705	\$2,660,247	\$0	\$0	\$0	\$20,286,716
01/01/2026	12/31/2026	\$13,519,195	\$4,058,120	\$2,618,200	\$13,951	\$20,509,466	\$0	\$20,509,466
01/01/2027	12/31/2027	\$12,901,961	\$4,625,083	\$3,416,503	\$19,564	\$20,963,111	\$0	\$20,963,111
01/01/2028	12/31/2028	\$12,281,069	\$5,090,373	\$3,774,503	\$26,432	\$21,172,377	\$0	\$21,172,377
01/01/2029	12/31/2029	\$11,657,618	\$5,555,775	\$4,121,350	\$32,259	\$21,367,002	\$0	\$21,367,002
01/01/2030	12/31/2030	\$11,032,757	\$5,918,266	\$4,383,619	\$37,399	\$21,572,081	\$0	\$21,572,081
01/01/2031	12/31/2031	\$10,407,720	\$6,266,577	\$4,678,057	\$42,821	\$21,395,175	\$0	\$21,395,175
01/01/2032	12/31/2032	\$9,783,873	\$6,714,380	\$5,018,321	\$101,306	\$21,617,880	\$0	\$21,617,880
01/01/2033	12/31/2033	\$9,162,729	\$7,046,697	\$5,144,606	\$166,555	\$21,520,587	\$0	\$21,520,587
01/01/2034	12/31/2034	\$8,546,021	\$7,320,068	\$5,396,065	\$213,838	\$21,475,992	\$0	\$21,475,992
01/01/2035	12/31/2035	\$7,935,737	\$7,601,090	\$5,501,067	\$260,827	\$21,298,721	\$0	\$21,298,721
01/01/2036	12/31/2036	\$7,334,080	\$7,748,813	\$5,592,251	\$305,732	\$20,990,876	\$0	\$20,990,876
01/01/2037	12/31/2037	\$6,743,499	\$7,827,036	\$5,614,499	\$349,393	\$20,534,427	\$0	\$20,534,427
01/01/2038	12/31/2038	\$6,166,588	\$7,886,138	\$5,714,212	\$392,036	\$20,158,974	\$0	\$20,158,974
01/01/2039	12/31/2039	\$5,605,983	\$7,915,742	\$5,695,903	\$428,809	\$19,646,437	\$0	\$19,646,437
01/01/2040	12/31/2040	\$5,064,405	\$7,950,314	\$5,722,454	\$463,104	\$19,206,277	\$0	\$19,206,277
01/01/2041	12/31/2041	\$4,544,606	\$8,006,155	\$5,733,254	\$496,216	\$18,792,234	\$0	\$18,792,234
01/01/2042	12/31/2042	\$4,049,245	\$8,044,396	\$5,737,977	\$505,984	\$18,537,602	\$0	\$18,537,602
01/01/2043	12/31/2043	\$3,580,820	\$8,070,562	\$5,727,836	\$821,420	\$18,200,638	\$0	\$18,200,638
01/01/2044	12/31/2044	\$3,141,576	\$8,134,240	\$5,694,893	\$946,270	\$17,916,988	\$0	\$17,916,988
01/01/2045	12/31/2045	\$2,733,407	\$8,084,484	\$5,643,696	\$1,055,268	\$17,516,855	\$0	\$17,516,855
01/01/2046	12/31/2046	\$2,357,802	\$7,962,356	\$5,495,057	\$1,156,007	\$16,971,222	\$0	\$16,971,222
01/01/2047	12/31/2047	\$2,015,769	\$7,820,721	\$5,349,907	\$1,256,832	\$16,443,229	\$0	\$16,443,229
01/01/2048	12/31/2048	\$1,707,745	\$7,626,625	\$5,251,315	\$1,349,798	\$15,935,483	\$0	\$15,935,483
01/01/2049	12/31/2049	\$1,433,566	\$7,469,588	\$5,215,921	\$1,426,762	\$15,545,837	\$0	\$15,545,837
01/01/2050	12/31/2050	\$1,192,430	\$7,266,523	\$5,091,592	\$1,500,947	\$15,051,492	\$0	\$15,051,492
01/01/2051	12/31/2051	\$982,945	\$7,032,350	\$4,899,585	\$1,570,535	\$14,485,415	\$0	\$14,485,415

TEMPLATE 4A - Sheet 4A-3

v20220802p

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:	L210APP
EIN:	20-3856052
PN:	001
SFA Measurement Date:	12/31/2022

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

PROJECTED ADMINISTRATIVE EXPENSES for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Total Participant Count at Beginning of Plan Year	PBGC Premiums	Other	Total
01/01/2023	12/31/2023	7,440	260,400	\$1,215,592	\$1,475,992
01/01/2024	12/31/2024	7,370	\$265,320	\$1,254,952	\$1,520,272
01/01/2025	12/31/2025	7,286	\$269,582	\$1,296,298	\$1,565,880
01/01/2026	12/31/2026	7,205	\$273,790	\$1,339,067	\$1,612,857
01/01/2027	12/31/2027	7,119	\$277,641	\$1,383,601	\$1,661,242
01/01/2028	12/31/2028	7,030	\$288,230	\$1,422,850	\$1,711,080
01/01/2029	12/31/2029	6,934	\$291,228	\$1,471,184	\$1,762,412
01/01/2030	12/31/2030	6,825	\$293,475	\$1,521,809	\$1,815,284
01/01/2031	12/31/2031	6,715	\$349,180	\$1,574,283	\$1,923,463
01/01/2032	12/31/2032	6,600	\$356,400	\$1,622,235	\$1,978,635
01/01/2033	12/31/2033	6,505	\$357,775	\$1,677,875	\$2,035,650
01/01/2034	12/31/2034	6,398	\$364,686	\$1,736,014	\$2,100,700
01/01/2035	12/31/2035	6,284	\$370,756	\$1,790,212	\$2,160,968
01/01/2036	12/31/2036	6,161	\$369,660	\$1,853,333	\$2,222,993
01/01/2037	12/31/2037	6,039	\$374,418	\$1,912,504	\$2,286,922
01/01/2038	12/31/2038	5,910	\$378,240	\$1,974,498	\$2,352,738
01/01/2039	12/31/2039	5,782	\$381,612	\$1,975,960	\$2,357,572
01/01/2040	12/31/2040	5,646	\$383,928	\$1,920,105	\$2,304,033
01/01/2041	12/31/2041	5,510	\$385,700	\$1,868,168	\$2,253,868
01/01/2042	12/31/2042	5,372	\$386,784	\$1,837,728	\$2,224,512
01/01/2043	12/31/2043	5,244	\$388,056	\$1,796,021	\$2,184,077
01/01/2044	12/31/2044	5,108	\$388,208	\$1,761,831	\$2,150,039
01/01/2045	12/31/2045	4,971	\$392,709	\$1,709,314	\$2,102,023
01/01/2046	12/31/2046	4,832	\$391,392	\$1,645,155	\$2,036,547
01/01/2047	12/31/2047	4,690	\$389,270	\$1,583,917	\$1,973,187
01/01/2048	12/31/2048	4,551	\$391,386	\$1,520,872	\$1,912,258
01/01/2049	12/31/2049	4,413	\$392,757	\$1,472,743	\$1,865,500
01/01/2050	12/31/2050	4,275	\$389,025	\$1,417,154	\$1,806,179
01/01/2051	12/31/2051	4,138	\$388,972	\$1,349,278	\$1,738,250

Fair Market Value of Assets as of the SFA Measurement Date:	\$160,553,573
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$129,231,160
Projected SFA exhaustion year:	2029
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

Per § 4202.4(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. 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.

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding 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))
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4A-2)								
01/01/2023	12/31/2023	\$2,485,084	\$76,297	\$0	-\$19,379,331	\$0	-\$1,475,992	-\$20,855,323	\$4,478,892	\$112,854,729	\$0	\$9,467,304	\$172,582,258
01/01/2024	12/31/2024	\$2,441,615	\$76,297	\$0	-\$19,779,978	\$0	-\$1,520,272	-\$21,300,250	\$3,853,114	\$95,407,593	\$0	\$10,169,711	\$185,269,880
01/01/2025	12/31/2025	\$2,081,898	\$139,294	\$0	-\$20,286,716	\$0	-\$1,565,880	-\$21,852,596	\$3,184,945	\$76,739,942	\$0	\$10,903,258	\$198,394,331
01/01/2026	12/31/2026	\$2,019,441	\$328,284	\$0	-\$20,509,466	\$0	-\$1,612,857	-\$22,122,323	\$2,476,090	\$57,093,709	\$0	\$11,674,739	\$212,416,795
01/01/2027	12/31/2027	\$1,958,858	\$328,284	\$0	-\$20,963,111	\$0	-\$1,661,242	-\$22,624,353	\$1,725,964	\$36,195,320	\$0	\$12,493,281	\$227,197,219
01/01/2028	12/31/2028	\$1,900,093	\$328,284	\$0	-\$21,172,377	\$0	-\$1,711,080	-\$22,883,457	\$933,210	\$14,245,073	\$0	\$13,356,217	\$242,781,812
01/01/2029	12/31/2029	\$1,843,090	\$328,284	\$0	-\$21,367,002	\$0	-\$1,762,412	-\$14,245,073	\$0	\$0	-\$8,884,341	\$14,006,382	\$250,075,227
01/01/2030	12/31/2030	\$1,787,797	\$328,284	\$0	-\$21,372,041	\$0	-\$1,815,284	\$0	\$0	\$0	-\$23,187,325	\$14,013,067	\$243,017,050
01/01/2031	12/31/2031	\$1,734,163	\$328,284	\$0	-\$21,395,175	\$0	-\$1,923,463	\$0	\$0	\$0	-\$23,318,638	\$13,594,754	\$235,355,613
01/01/2032	12/31/2032	\$1,682,138	\$328,284	\$0	-\$21,617,880	\$0	-\$1,978,635	\$0	\$0	\$0	-\$23,596,515	\$13,136,910	\$226,906,430
01/01/2033	12/31/2033	\$1,665,317	\$300,834	\$0	-\$21,520,587	\$0	-\$2,035,650	\$0	\$0	\$0	-\$23,556,237	\$12,642,516	\$217,958,860
01/01/2034	12/31/2034	\$1,648,664	\$282,534	\$0	-\$21,475,992	\$0	-\$2,100,700	\$0	\$0	\$0	-\$23,576,692	\$12,117,463	\$208,430,829
01/01/2035	12/31/2035	\$1,632,177	\$282,534	\$0	-\$21,298,721	\$0	-\$2,160,968	\$0	\$0	\$0	-\$23,459,689	\$11,563,013	\$198,448,864
01/01/2036	12/31/2036	\$1,615,855	\$268,158	\$0	-\$20,980,876	\$0	-\$2,222,993	\$0	\$0	\$0	-\$23,203,869	\$10,985,653	\$188,114,661
01/01/2037	12/31/2037	\$1,599,697	\$258,574	\$0	-\$20,534,427	\$0	-\$2,286,922	\$0	\$0	\$0	-\$22,821,349	\$10,391,538	\$177,543,121
01/01/2038	12/31/2038	\$1,583,700	\$258,574	\$0	-\$20,158,974	\$0	-\$2,352,738	\$0	\$0	\$0	-\$22,511,712	\$9,781,692	\$166,655,375
01/01/2039	12/31/2039	\$1,567,863	\$251,987	\$0	-\$19,646,437	\$0	-\$2,357,572	\$0	\$0	\$0	-\$22,004,009	\$9,158,953	\$155,630,168
01/01/2040	12/31/2040	\$1,552,184	\$251,987	\$0	-\$19,200,277	\$0	-\$2,304,033	\$0	\$0	\$0	-\$21,504,310	\$8,528,136	\$144,458,165
01/01/2041	12/31/2041	\$1,536,662	\$188,990	\$0	-\$18,782,234	\$0	-\$2,253,868	\$0	\$0	\$0	-\$21,036,102	\$7,885,972	\$133,033,688
01/01/2042	12/31/2042	\$1,521,296	\$0	\$0	-\$18,537,602	\$0	-\$2,224,512	\$0	\$0	\$0	-\$20,762,114	\$7,219,677	\$121,012,546
01/01/2043	12/31/2043	\$1,506,083	\$0	\$0	-\$18,200,638	\$0	-\$2,184,077	\$0	\$0	\$0	-\$20,384,715	\$6,527,034	\$108,660,948
01/01/2044	12/31/2044	\$1,491,022	\$0	\$0	-\$17,916,988	\$0	-\$2,150,039	\$0	\$0	\$0	-\$20,067,027	\$5,813,317	\$95,898,260
01/01/2045	12/31/2045	\$1,476,112	\$0	\$0	-\$17,516,855	\$0	-\$2,102,023	\$0	\$0	\$0	-\$19,618,878	\$5,079,372	\$82,834,866
01/01/2046	12/31/2046	\$1,461,351	\$0	\$0	-\$16,971,222	\$0	-\$2,036,547	\$0	\$0	\$0	-\$19,007,769	\$4,332,607	\$69,621,054
01/01/2047	12/31/2047	\$1,446,737	\$0	\$0	-\$16,443,229	\$0	-\$1,973,187	\$0	\$0	\$0	-\$18,416,416	\$3,576,469	\$56,227,844
01/01/2048	12/31/2048	\$1,432,270	\$0	\$0	-\$15,935,483	\$0	-\$1,912,258	\$0	\$0	\$0	-\$17,847,741	\$2,809,176	\$42,621,549
01/01/2049	12/31/2049	\$1,417,947	\$0	\$0	-\$15,545,837	\$0	-\$1,865,500	\$0	\$0	\$0	-\$17,411,337	\$2,025,554	\$28,653,713
01/01/2050	12/31/2050	\$1,403,768	\$0	\$0	-\$15,051,492	\$0	-\$1,806,179	\$0	\$0	\$0	-\$16,857,671	\$1,224,216	\$14,424,025
01/01/2051	12/31/2051	\$1,389,730	\$0	\$0	-\$14,485,415	\$0	-\$1,738,250	\$0	\$0	\$0	-\$16,223,665	\$409,913	\$3

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:	L210APP
EIN:	20-3856052
PN:	001
SFA Measurement Date:	12/31/2022

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

PROJECTED BENEFIT PAYMENTS for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
01/01/2023	12/31/2023	\$15,339,201	\$1,978,633	1,702,991	\$0	\$19,020,825
01/01/2024	12/31/2024	\$14,738,738	\$2,506,199	\$2,193,319	\$0	\$19,438,256
01/01/2025	12/31/2025	\$14,131,764	\$3,170,195	\$2,662,680	\$0	\$19,964,639
01/01/2026	12/31/2026	\$13,519,195	\$3,751,451	\$2,923,689	\$17,161	\$20,211,496
01/01/2027	12/31/2027	\$12,901,961	\$4,337,102	\$3,427,391	\$26,095	\$20,692,549
01/01/2028	12/31/2028	\$12,281,070	\$4,821,834	\$3,791,017	\$36,182	\$20,930,103
01/01/2029	12/31/2029	\$11,657,617	\$5,307,309	\$4,144,624	\$45,713	\$21,155,263
01/01/2030	12/31/2030	\$11,032,757	\$5,690,326	\$4,414,341	\$54,258	\$21,191,682
01/01/2031	12/31/2031	\$10,407,720	\$6,059,400	\$4,717,266	\$63,324	\$21,247,710
01/01/2032	12/31/2032	\$9,783,873	\$6,527,949	\$5,069,968	\$137,741	\$21,519,531
01/01/2033	12/31/2033	\$9,162,729	\$6,880,734	\$5,199,715	\$228,665	\$21,471,843
01/01/2034	12/31/2034	\$8,546,021	\$7,174,035	\$5,460,423	\$301,749	\$21,482,228
01/01/2035	12/31/2035	\$7,935,737	\$7,474,202	\$5,574,256	\$376,374	\$21,360,569
01/01/2036	12/31/2036	\$7,334,081	\$7,640,069	\$5,670,089	\$448,154	\$21,092,393
01/01/2037	12/31/2037	\$6,743,499	\$7,735,261	\$5,700,062	\$519,074	\$20,697,896
01/01/2038	12/31/2038	\$6,166,588	\$7,810,020	\$5,808,696	\$589,989	\$20,375,293
01/01/2039	12/31/2039	\$5,605,983	\$7,853,874	\$5,804,729	\$655,825	\$19,920,411
01/01/2040	12/31/2040	\$5,064,405	\$7,901,228	\$5,847,162	\$719,570	\$19,532,365
01/01/2041	12/31/2041	\$4,544,606	\$7,970,354	\$5,885,166	\$782,626	\$19,182,752
01/01/2042	12/31/2042	\$4,049,245	\$8,016,374	\$5,914,481	\$1,055,985	\$19,036,085
01/01/2043	12/31/2043	\$3,580,820	\$8,050,855	\$5,915,866	\$1,233,526	\$18,781,067
01/01/2044	12/31/2044	\$3,141,576	\$8,121,450	\$5,899,477	\$1,419,962	\$18,582,465
01/01/2045	12/31/2045	\$2,733,406	\$8,077,277	\$5,860,561	\$1,597,413	\$18,268,657
01/01/2046	12/31/2046	\$2,357,802	\$7,959,530	\$5,724,137	\$1,762,754	\$17,804,223
01/01/2047	12/31/2047	\$2,015,769	\$7,821,189	\$5,587,229	\$1,931,063	\$17,355,250
01/01/2048	12/31/2048	\$1,707,745	\$7,629,435	\$5,518,638	\$2,091,515	\$16,947,333
01/01/2049	12/31/2049	\$1,433,566	\$7,473,930	\$5,512,199	\$2,238,059	\$16,657,754
01/01/2050	12/31/2050	\$1,192,430	\$7,271,732	\$5,396,164	\$2,381,964	\$16,242,290
01/01/2051	12/31/2051	\$982,944	\$7,037,902	\$5,206,209	\$2,522,010	\$15,749,065

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 5A instructions for Sheet 5A-2, except provide the projected total participant count and administrative expense projection used to determine the Baseline SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	L210APP
EIN:	20-3856052
PN:	001
SFA Measurement Date:	12/31/2022

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

PROJECTED ADMINISTRATIVE EXPENSES
for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Total Participant Count at Beginning of Plan Year	PBGC Premiums	Other	Total
01/01/2023	12/31/2023	7,622	266,770	\$1,209,222	\$1,475,992
01/01/2024	12/31/2024	7,576	\$273,115	\$1,247,157	\$1,520,272
01/01/2025	12/31/2025	7,538	\$279,897	\$1,285,983	\$1,565,880
01/01/2026	12/31/2026	7,486	\$286,305	\$1,326,552	\$1,612,857
01/01/2027	12/31/2027	7,426	\$292,531	\$1,368,711	\$1,661,242
01/01/2028	12/31/2028	7,367	\$298,913	\$1,412,167	\$1,711,080
01/01/2029	12/31/2029	7,300	\$305,080	\$1,457,332	\$1,762,412
01/01/2030	12/31/2030	7,220	\$310,789	\$1,504,495	\$1,815,284
01/01/2031	12/31/2031	7,139	\$371,228	\$1,555,627	\$1,926,855
01/01/2032	12/31/2032	7,053	\$377,759	\$1,604,500	\$1,982,259
01/01/2033	12/31/2033	6,978	\$384,954	\$1,654,480	\$2,039,434
01/01/2034	12/31/2034	6,891	\$391,559	\$1,713,578	\$2,105,137
01/01/2035	12/31/2035	6,799	\$397,921	\$1,767,682	\$2,165,603
01/01/2036	12/31/2036	6,698	\$403,771	\$1,824,055	\$2,227,826
01/01/2037	12/31/2037	6,596	\$409,550	\$1,882,385	\$2,291,935
01/01/2038	12/31/2038	6,488	\$414,930	\$1,943,010	\$2,357,940
01/01/2039	12/31/2039	6,381	\$420,330	\$1,970,119	\$2,390,449
01/01/2040	12/31/2040	6,268	\$425,273	\$1,918,611	\$2,343,884
01/01/2041	12/31/2041	6,154	\$430,064	\$1,871,866	\$2,301,930
01/01/2042	12/31/2042	6,038	\$434,616	\$1,849,714	\$2,284,330
01/01/2043	12/31/2043	5,936	\$440,092	\$1,813,636	\$2,253,728
01/01/2044	12/31/2044	5,824	\$444,742	\$1,785,154	\$2,229,896
01/01/2045	12/31/2045	5,710	\$449,118	\$1,743,121	\$2,192,239
01/01/2046	12/31/2046	5,595	\$453,275	\$1,683,232	\$2,136,507
01/01/2047	12/31/2047	5,479	\$457,194	\$1,625,436	\$2,082,630
01/01/2048	12/31/2048	5,364	\$461,025	\$1,572,655	\$2,033,680
01/01/2049	12/31/2049	5,251	\$464,853	\$1,534,077	\$1,998,930
01/01/2050	12/31/2050	5,140	\$468,677	\$1,480,398	\$1,949,075
01/01/2051	12/31/2051	5,029	\$472,313	\$1,417,575	\$1,889,888

Fair Market Value of Assets as of the SFA Measurement Date:	\$160,553,573
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$120,007,874
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.													
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1) Contributions	(2) Withdrawal Liability Payments	(3) Quick Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments (should match 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 ERISA; 4261 of should match 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))
01/01/2023	12/31/2023	\$2,561,942	\$76,297	\$0	-\$19,020,825	\$0	-\$1,475,992	-\$20,496,817	\$4,137,932	\$103,648,989	\$0	\$9,469,553	\$172,661,365
01/01/2024	12/31/2024	\$2,594,978	\$76,297	\$0	-\$19,438,256	\$0	-\$1,520,272	-\$20,958,528	\$3,512,499	\$86,202,960	\$0	\$10,178,825	\$185,511,465
01/01/2025	12/31/2025	\$2,614,986	\$76,297	\$0	-\$19,964,639	\$0	-\$1,565,880	-\$21,530,519	\$2,844,001	\$67,516,442	\$0	\$10,931,141	\$199,133,889
01/01/2026	12/31/2026	\$2,614,986	\$76,297	\$0	-\$20,211,496	\$0	-\$1,612,857	-\$21,824,353	\$2,133,981	\$47,826,070	\$0	\$11,728,053	\$213,553,225
01/01/2027	12/31/2027	\$2,614,986	\$76,297	\$0	-\$20,692,549	\$0	-\$1,661,242	-\$22,353,791	\$1,381,674	\$26,853,953	\$0	\$12,571,584	\$228,816,092
01/01/2028	12/31/2028	\$2,614,986	\$76,297	\$0	-\$20,930,103	\$0	-\$1,711,080	-\$22,641,183	\$585,608	\$4,798,378	\$0	\$13,464,461	\$244,971,836
01/01/2029	12/31/2029	\$2,614,986	\$76,297	\$0	-\$21,155,263	\$0	-\$1,762,412	-\$4,798,378	\$0	\$0	-\$18,119,297	\$13,879,583	\$243,423,405
01/01/2030	12/31/2030	\$2,614,986	\$76,297	\$0	-\$21,191,682	\$0	-\$1,815,284	\$0	\$0	\$0	-\$23,006,966	\$13,646,035	\$236,753,757
01/01/2031	12/31/2031	\$2,614,986	\$76,297	\$0	-\$21,247,710	\$0	-\$1,926,855	\$0	\$0	\$0	-\$23,174,565	\$13,250,959	\$229,521,434
01/01/2032	12/31/2032	\$2,614,986	\$76,297	\$0	-\$21,519,531	\$0	-\$1,982,259	\$0	\$0	\$0	-\$23,501,790	\$12,818,297	\$221,529,224
01/01/2033	12/31/2033	\$2,614,986	\$76,297	\$0	-\$21,471,843	\$0	-\$2,039,434	\$0	\$0	\$0	-\$23,511,277	\$12,350,475	\$213,059,705
01/01/2034	12/31/2034	\$2,614,986	\$76,297	\$0	-\$21,482,228	\$0	-\$2,105,137	\$0	\$0	\$0	-\$23,587,365	\$11,852,782	\$204,016,405
01/01/2035	12/31/2035	\$2,614,986	\$76,297	\$0	-\$21,360,569	\$0	-\$2,165,603	\$0	\$0	\$0	-\$23,526,172	\$11,325,539	\$194,507,055
01/01/2036	12/31/2036	\$2,614,986	\$30,547	\$0	-\$21,092,393	\$0	-\$2,227,826	\$0	\$0	\$0	-\$23,320,219	\$10,773,928	\$184,606,297
01/01/2037	12/31/2037	\$2,614,986	\$30,547	\$0	-\$20,697,896	\$0	-\$2,291,935	\$0	\$0	\$0	-\$22,989,831	\$10,204,398	\$174,466,397
01/01/2038	12/31/2038	\$2,614,986	\$30,547	\$0	-\$20,375,293	\$0	-\$2,357,940	\$0	\$0	\$0	-\$22,733,233	\$9,618,719	\$163,997,416
01/01/2039	12/31/2039	\$2,614,986	\$24,557	\$0	-\$19,920,411	\$0	-\$2,390,449	\$0	\$0	\$0	-\$22,310,860	\$9,018,463	\$153,344,562
01/01/2040	12/31/2040	\$2,614,986	\$6,587	\$0	-\$19,532,365	\$0	-\$2,343,884	\$0	\$0	\$0	-\$21,876,249	\$8,407,458	\$142,497,344
01/01/2041	12/31/2041	\$2,614,986	\$6,587	\$0	-\$19,182,752	\$0	-\$2,301,930	\$0	\$0	\$0	-\$21,484,682	\$7,784,349	\$131,418,584
01/01/2042	12/31/2042	\$2,614,986	\$6,587	\$0	-\$19,036,085	\$0	-\$2,284,330	\$0	\$0	\$0	-\$21,320,415	\$7,141,046	\$119,860,788
01/01/2043	12/31/2043	\$2,614,986	\$0	\$0	-\$18,781,067	\$0	-\$2,253,728	\$0	\$0	\$0	-\$21,034,795	\$6,473,077	\$107,914,056
01/01/2044	12/31/2044	\$2,614,986	\$0	\$0	-\$18,582,465	\$0	-\$2,229,896	\$0	\$0	\$0	-\$20,812,361	\$5,780,699	\$95,497,380
01/01/2045	12/31/2045	\$2,614,986	\$0	\$0	-\$18,268,657	\$0	-\$2,192,239	\$0	\$0	\$0	-\$20,460,896	\$5,064,604	\$82,716,074
01/01/2046	12/31/2046	\$2,614,986	\$0	\$0	-\$17,804,223	\$0	-\$2,136,507	\$0	\$0	\$0	-\$19,940,730	\$4,332,112	\$69,722,442
01/01/2047	12/31/2047	\$2,614,986	\$0	\$0	-\$17,355,250	\$0	-\$2,082,630	\$0	\$0	\$0	-\$19,437,880	\$3,586,693	\$56,486,241
01/01/2048	12/31/2048	\$2,614,986	\$0	\$0	-\$16,947,333	\$0	-\$2,033,680	\$0	\$0	\$0	-\$18,981,013	\$2,825,739	\$42,945,953
01/01/2049	12/31/2049	\$2,614,986	\$0	\$0	-\$16,657,754	\$0	-\$1,998,930	\$0	\$0	\$0	-\$18,656,684	\$2,043,119	\$28,947,374
01/01/2050	12/31/2050	\$2,614,986	\$0	\$0	-\$16,242,290	\$0	-\$1,949,075	\$0	\$0	\$0	-\$18,191,365	\$1,237,812	\$14,608,807
01/01/2051	12/31/2051	\$2,614,986	\$0	\$0	-\$15,749,065	\$0	-\$1,889,888	\$0	\$0	\$0	-\$17,638,953	\$415,164	\$4

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:	L210APP
EIN:	20-3856052
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount
1	Baseline	N/A	\$120,007,873
2	Withdrawal Liability Payment Collectibility from 100% to 80%	\$121,699	\$120,129,572
3	Removal of independed death audit (IDA) records	(\$2,283,205)	\$117,846,367
4	Actuarial Increase for Benefit Commencement After Age 65	\$5,091,956	\$122,938,323
5	CBUs Decline by 3% Each Year for the first 10 years and 1% thereafter	\$6,778,287	\$129,716,610
6	An Employer Is Expected to Withdraw Completely by the end of 2024	(\$485,450)	\$129,231,160

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

From Template 5A.

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

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

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

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

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

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

TEMPLATE 6A - Sheet 6A-2

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

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

PLAN INFORMATION		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
Abbreviated Plan Name:	L210APP												
EIN:	20-3856052												
PN:	001												
MPRA Plan?	No												
IT a MPRA Plan, which applied	N/A												
Measurement Date	12/31/2022												
Fair Market Value of SFA	\$160,553,573												
Amount as Non-SFA Interest	5.85%												
SFA Interest Rate	3.77%												
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5) Wake-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))	(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))
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments								
01/01/2023	12/31/2023	\$2,561,942	\$76,297	\$0	-\$19,020,825	\$0	-\$1,475,992	-\$20,496,817	\$4,142,520	\$103,775,275	\$0	\$9,469,553	\$172,661,365
01/01/2024	12/31/2024	\$2,594,978	\$76,297	\$0	-\$19,438,256		-\$1,520,272	-\$20,958,528	\$3,517,260	\$86,334,007	\$0	\$10,178,825	\$185,511,465
01/01/2025	12/31/2025	\$2,614,986	\$76,297	\$0	-\$19,964,639		-\$1,565,880	-\$21,530,519	\$2,848,942	\$67,652,430	\$0	\$10,931,141	\$199,133,889
01/01/2026	12/31/2026	\$2,614,986	\$76,297	\$0	-\$20,211,496		-\$1,612,857	-\$21,824,353	\$2,139,108	\$47,967,185	\$0	\$11,728,053	\$213,553,225
01/01/2027	12/31/2027	\$2,614,986	\$76,297	\$0	-\$20,692,549		-\$1,661,242	-\$22,353,791	\$1,386,094	\$27,000,388	\$0	\$12,571,384	\$228,816,092
01/01/2028	12/31/2028	\$2,614,986	\$76,297	\$0	-\$20,930,103		-\$1,711,080	-\$22,641,183	\$591,128	\$4,950,333	\$0	\$13,464,461	\$244,971,836
01/01/2029	12/31/2029	\$2,614,986	\$76,297	\$0	-\$21,155,263		-\$1,762,412	-\$4,950,333	\$0	\$0	-\$17,967,342	\$13,884,028	\$243,579,805
01/01/2030	12/31/2030	\$2,614,986	\$76,297	\$0	-\$21,191,682		-\$1,815,284	\$0	\$0	\$0	-\$23,006,966	\$13,655,185	\$236,919,307
01/01/2031	12/31/2031	\$2,614,986	\$76,297	\$0	-\$21,247,710		-\$1,926,855	\$0	\$0	\$0	-\$23,174,565	\$13,260,643	\$229,696,668
01/01/2032	12/31/2032	\$2,614,986	\$76,297	\$0	-\$21,519,531		-\$1,982,259	\$0	\$0	\$0	-\$23,501,790	\$12,828,548	\$221,714,709
01/01/2033	12/31/2033	\$2,614,986	\$48,847	\$0	-\$21,471,843		-\$2,039,434	\$0	\$0	\$0	-\$23,511,277	\$12,360,523	\$213,227,788
01/01/2034	12/31/2034	\$2,614,986	\$30,547	\$0	-\$21,482,228		-\$2,105,137	\$0	\$0	\$0	-\$23,587,365	\$11,861,277	\$204,147,233
01/01/2035	12/31/2035	\$2,614,986	\$30,547	\$0	-\$21,360,569		-\$2,165,603	\$0	\$0	\$0	-\$23,526,172	\$11,331,854	\$194,598,448
01/01/2036	12/31/2036	\$2,614,986	\$16,171	\$0	-\$21,092,393		-\$2,227,826	\$0	\$0	\$0	-\$23,320,219	\$10,778,854	\$184,688,240
01/01/2037	12/31/2037	\$2,614,986	\$6,587	\$0	-\$20,697,896		-\$2,291,935	\$0	\$0	\$0	-\$22,989,831	\$10,208,490	\$174,528,472
01/01/2038	12/31/2038	\$2,614,986	\$6,587	\$0	-\$20,375,293		-\$2,357,940	\$0	\$0	\$0	-\$22,733,233	\$9,621,650	\$164,038,462
01/01/2039	12/31/2039	\$2,614,986		\$0	-\$19,920,411		-\$2,390,449	\$0	\$0	\$0	-\$22,310,860	\$9,020,146	\$153,362,734
01/01/2040	12/31/2040	\$2,614,986		\$0	-\$19,532,365		-\$2,343,884	\$0	\$0	\$0	-\$21,876,249	\$8,408,328	\$142,509,799
01/01/2041	12/31/2041	\$2,614,986		\$0	-\$19,182,752		-\$2,301,930	\$0	\$0	\$0	-\$21,484,682	\$7,784,885	\$131,424,988
01/01/2042	12/31/2042	\$2,614,986		\$0	-\$19,036,085		-\$2,284,330	\$0	\$0	\$0	-\$21,320,415	\$7,141,228	\$119,860,787
01/01/2043	12/31/2043	\$2,614,986		\$0	-\$18,781,067		-\$2,253,728	\$0	\$0	\$0	-\$21,034,795	\$6,473,077	\$107,914,055
01/01/2044	12/31/2044	\$2,614,986		\$0	-\$18,582,465		-\$2,229,896	\$0	\$0	\$0	-\$20,812,361	\$5,780,699	\$95,497,379
01/01/2045	12/31/2045	\$2,614,986		\$0	-\$18,268,657		-\$2,192,239	\$0	\$0	\$0	-\$20,460,896	\$5,064,604	\$82,716,073
01/01/2046	12/31/2046	\$2,614,986		\$0	-\$17,804,223		-\$2,136,507	\$0	\$0	\$0	-\$19,940,730	\$4,332,112	\$69,722,441
01/01/2047	12/31/2047	\$2,614,986		\$0	-\$17,355,250		-\$2,082,630	\$0	\$0	\$0	-\$19,437,880	\$3,586,693	\$56,486,240
01/01/2048	12/31/2048	\$2,614,986		\$0	-\$16,947,333		-\$2,033,680	\$0	\$0	\$0	-\$18,981,013	\$2,825,739	\$42,945,952
01/01/2049	12/31/2049	\$2,614,986		\$0	-\$16,657,754		-\$1,998,930	\$0	\$0	\$0	-\$18,656,684	\$2,043,119	\$28,947,373
01/01/2050	12/31/2050	\$2,614,986		\$0	-\$16,242,290		-\$1,949,075	\$0	\$0	\$0	-\$18,191,365	\$1,237,812	\$14,608,806
01/01/2051	12/31/2051	\$2,614,986		\$0	-\$15,749,065		-\$1,889,888	\$0	\$0	\$0	-\$17,638,953	\$415,164	\$3

TEMPLATE 6A - Sheet 6A-3

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

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

PLAN INFORMATION

Abbreviated Plan Name:	L210APP
EIN:	20-3856052
PN:	001
MPRA Plan?	No
Is MPRA Plan, which is requested?	N/A
Measurement Period:	12/31/2022
Value of Assets:	\$160,553,573
SFA Amount as of Measurement Period:	\$117,846,367
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.													
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on 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))
01/01/2023	12/31/2023	\$2,561,942	\$76,297	\$0	-\$18,801,814	\$0	-\$1,475,992	-\$20,277,806	\$4,060,571	\$101,629,132	\$0	\$9,469,553	\$172,661,365
01/01/2024	12/31/2024	\$2,594,978	\$76,297	\$0	-\$19,225,065		-\$1,520,272	-\$20,745,337	\$3,440,369	\$84,324,164	\$0	\$10,178,825	\$185,511,465
01/01/2025	12/31/2025	\$2,614,986	\$76,297	\$0	-\$19,757,989		-\$1,565,880	-\$21,323,869	\$2,777,066	\$65,777,361	\$0	\$10,931,141	\$199,133,889
01/01/2026	12/31/2026	\$2,614,986	\$76,297	\$0	-\$20,011,865		-\$1,612,856	-\$21,624,721	\$2,072,181	\$46,224,821	\$0	\$11,728,053	\$213,553,225
01/01/2027	12/31/2027	\$2,614,986	\$76,297	\$0	-\$20,500,129		-\$1,661,242	-\$22,161,371	\$1,324,934	\$25,388,384	\$0	\$12,571,584	\$228,816,092
01/01/2028	12/31/2028	\$2,614,986	\$76,297	\$0	-\$20,745,084		-\$1,711,079	-\$22,456,163	\$533,843	\$3,466,064	\$0	\$13,464,461	\$244,971,836
01/01/2029	12/31/2029	\$2,614,986	\$76,297	\$0	-\$20,977,832		-\$1,762,412	-\$3,466,064	\$0	\$0	-\$19,274,180	\$13,845,803	\$242,234,742
01/01/2030	12/31/2030	\$2,614,986	\$76,297	\$0	-\$21,022,020		-\$1,815,284	\$0	\$0	\$0	-\$22,837,304	\$13,581,461	\$235,670,182
01/01/2031	12/31/2031	\$2,614,986	\$76,297	\$0	-\$21,085,988		-\$1,925,935	\$0	\$0	\$0	-\$23,011,923	\$13,192,327	\$228,541,870
01/01/2032	12/31/2032	\$2,614,986	\$76,297	\$0	-\$21,365,910		-\$1,981,387	\$0	\$0	\$0	-\$23,347,297	\$12,765,511	\$220,651,367
01/01/2033	12/31/2033	\$2,614,986	\$48,847	\$0	-\$21,326,466		-\$2,038,618	\$0	\$0	\$0	-\$23,365,084	\$12,302,593	\$212,252,709
01/01/2034	12/31/2034	\$2,614,986	\$30,547	\$0	-\$21,345,213		-\$2,104,264	\$0	\$0	\$0	-\$23,449,477	\$11,808,268	\$203,257,033
01/01/2035	12/31/2035	\$2,614,986	\$30,547	\$0	-\$21,232,004		-\$2,164,775	\$0	\$0	\$0	-\$23,396,779	\$11,283,562	\$193,789,349
01/01/2036	12/31/2036	\$2,614,986	\$16,171	\$0	-\$20,972,326		-\$2,227,061	\$0	\$0	\$0	-\$23,199,387	\$10,735,056	\$183,956,175
01/01/2037	12/31/2037	\$2,614,986	\$6,587	\$0	-\$20,586,329		-\$2,291,223	\$0	\$0	\$0	-\$22,877,552	\$10,168,949	\$173,869,145
01/01/2038	12/31/2038	\$2,614,986	\$6,587	\$0	-\$20,272,177		-\$2,357,282	\$0	\$0	\$0	-\$22,629,459	\$9,586,114	\$163,447,373
01/01/2039	12/31/2039	\$2,614,986		\$0	-\$19,825,649		-\$2,379,078	\$0	\$0	\$0	-\$22,204,727	\$8,988,671	\$152,846,303
01/01/2040	12/31/2040	\$2,614,986		\$0	-\$19,445,808		-\$2,333,497	\$0	\$0	\$0	-\$21,779,305	\$8,380,952	\$142,062,936
01/01/2041	12/31/2041	\$2,614,986		\$0	-\$19,104,201		-\$2,292,504	\$0	\$0	\$0	-\$21,396,705	\$7,761,316	\$131,042,533
01/01/2042	12/31/2042	\$2,614,986		\$0	-\$18,965,294		-\$2,275,835	\$0	\$0	\$0	-\$21,241,129	\$7,121,174	\$119,537,564
01/01/2043	12/31/2043	\$2,614,986		\$0	-\$18,717,741		-\$2,246,129	\$0	\$0	\$0	-\$20,963,870	\$6,456,243	\$107,644,923
01/01/2044	12/31/2044	\$2,614,986		\$0	-\$18,526,263		-\$2,223,152	\$0	\$0	\$0	-\$20,749,415	\$5,766,796	\$95,277,290
01/01/2045	12/31/2045	\$2,614,986		\$0	-\$18,219,195		-\$2,186,303	\$0	\$0	\$0	-\$20,405,498	\$5,053,349	\$82,540,127
01/01/2046	12/31/2046	\$2,614,986		\$0	-\$17,761,082		-\$2,131,330	\$0	\$0	\$0	-\$19,892,412	\$4,323,233	\$69,585,934
01/01/2047	12/31/2047	\$2,614,986		\$0	-\$17,317,979		-\$2,078,157	\$0	\$0	\$0	-\$19,396,136	\$3,579,929	\$56,384,713
01/01/2048	12/31/2048	\$2,614,986		\$0	-\$16,915,456		-\$2,029,855	\$0	\$0	\$0	-\$18,945,311	\$2,820,844	\$42,875,232
01/01/2049	12/31/2049	\$2,614,986		\$0	-\$16,630,783		-\$1,995,694	\$0	\$0	\$0	-\$18,626,477	\$2,039,865	\$28,903,606
01/01/2050	12/31/2050	\$2,614,986		\$0	-\$16,219,725		-\$1,946,367	\$0	\$0	\$0	-\$18,166,092	\$1,235,991	\$14,588,491
01/01/2051	12/31/2051	\$2,614,986		\$0	-\$15,730,410		-\$1,887,649				-\$17,618,059	\$414,587	\$5

TEMPLATE 6A - Sheet 6A-3

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

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

PLAN INFORMATION													
Abbreviated Plan Name:		L210APP											
EIN:	20-3856052												
PN:	001												
MPRA Plan?	No												
Is this an ERISA Plan, which was adopted after 1974?	N/A												
Measurement period:	12/31/2022												
Value of Assets at End of Measurement Period:	\$160,553,573												
SFA Amount as of End of Measurement Period:	\$122,938,323												
Non-SFA Interest Rate:	5.85%												
SFA Interest Rate:	3.77%												
On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.													
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5) make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))	
01/01/2023	12/31/2023	\$2,561,942	\$76,297	\$0	-\$19,379,331	\$0	-\$1,475,992	-\$20,855,323	\$4,241,652	\$106,324,652	\$0	\$9,469,553	\$172,661,365
01/01/2024	12/31/2024	\$2,594,978	\$76,297	\$0	-\$19,779,978		-\$1,520,272	-\$21,300,250	\$3,606,930	\$88,631,332	\$0	\$10,178,825	\$185,511,465
01/01/2025	12/31/2025	\$2,614,986	\$76,297	\$0	-\$20,289,149		-\$1,565,880	-\$21,855,029	\$2,929,434	\$69,705,737	\$0	\$10,931,141	\$199,133,889
01/01/2026	12/31/2026	\$2,614,986	\$76,297	\$0	-\$20,518,165		-\$1,612,856	-\$22,131,021	\$2,210,737	\$49,785,453	\$0	\$11,728,053	\$213,553,225
01/01/2027	12/31/2027	\$2,614,986	\$76,297	\$0	-\$20,980,530		-\$1,661,242	-\$22,641,772	\$1,450,114	\$28,593,795	\$0	\$12,571,584	\$228,816,092
01/01/2028	12/31/2028	\$2,614,986	\$76,297	\$0	-\$21,198,641		-\$1,711,079	-\$22,909,720	\$646,138	\$6,330,213	\$0	\$13,464,461	\$244,971,836
01/01/2029	12/31/2029	\$2,614,986	\$76,297	\$0	-\$21,403,730		-\$1,762,412	-\$6,330,213	\$0	\$0	-\$16,835,929	\$13,917,122	\$244,744,312
01/01/2030	12/31/2030	\$2,614,986	\$76,297	\$0	-\$21,419,622		-\$1,815,284	\$0	\$0	\$0	-\$23,234,906	\$13,716,641	\$237,917,330
01/01/2031	12/31/2031	\$2,614,986	\$76,297	\$0	-\$21,454,887		-\$1,925,935	\$0	\$0	\$0	-\$23,380,822	\$13,312,995	\$230,540,787
01/01/2032	12/31/2032	\$2,614,986	\$76,297	\$0	-\$21,705,961		-\$1,981,387	\$0	\$0	\$0	-\$23,687,348	\$12,872,501	\$222,417,223
01/01/2033	12/31/2033	\$2,614,986	\$48,847	\$0	-\$21,637,806		-\$2,038,618	\$0	\$0	\$0	-\$23,676,424	\$12,396,789	\$213,801,421
01/01/2034	12/31/2034	\$2,614,986	\$30,547	\$0	-\$21,628,261		-\$2,104,264	\$0	\$0	\$0	-\$23,732,525	\$11,890,589	\$204,605,018
01/01/2035	12/31/2035	\$2,614,986	\$30,547	\$0	-\$21,487,457		-\$2,164,775	\$0	\$0	\$0	-\$23,652,232	\$11,354,948	\$194,953,267
01/01/2036	12/31/2036	\$2,614,986	\$16,171	\$0	-\$21,201,136		-\$2,227,061	\$0	\$0	\$0	-\$23,428,197	\$10,796,453	\$184,952,680
01/01/2037	12/31/2037	\$2,614,986	\$6,587	\$0	-\$20,789,671		-\$2,291,223	\$0	\$0	\$0	-\$23,080,894	\$10,221,297	\$174,714,656
01/01/2038	12/31/2038	\$2,614,986	\$6,587	\$0	-\$20,451,411		-\$2,357,282	\$0	\$0	\$0	-\$22,808,693	\$9,630,334	\$164,157,870
01/01/2039	12/31/2039	\$2,614,986		\$0	-\$19,982,279		-\$2,379,078	\$0	\$0	\$0	-\$22,361,357	\$9,025,654	\$153,437,153
01/01/2040	12/31/2040	\$2,614,986		\$0	-\$19,581,451		-\$2,333,497	\$0	\$0	\$0	-\$21,914,948	\$8,411,550	\$142,548,741
01/01/2041	12/31/2041	\$2,614,986		\$0	-\$19,220,556		-\$2,292,504	\$0	\$0	\$0	-\$21,513,060	\$7,786,333	\$131,437,000
01/01/2042	12/31/2042	\$2,614,986		\$0	-\$19,064,107		-\$2,275,835	\$0	\$0	\$0	-\$21,339,942	\$7,141,360	\$119,853,404
01/01/2043	12/31/2043	\$2,614,986		\$0	-\$18,800,775		-\$2,246,129	\$0	\$0	\$0	-\$21,046,904	\$6,472,291	\$107,893,777
01/01/2044	12/31/2044	\$2,614,986		\$0	-\$18,595,264		-\$2,223,152	\$0	\$0	\$0	-\$20,818,416	\$5,779,336	\$95,469,683
01/01/2045	12/31/2045	\$2,614,986		\$0	-\$18,275,864		-\$2,186,303	\$0	\$0	\$0	-\$20,462,167	\$5,062,946	\$82,685,448
01/01/2046	12/31/2046	\$2,614,986		\$0	-\$17,807,050		-\$2,131,330	\$0	\$0	\$0	-\$19,938,380	\$4,330,389	\$69,692,443
01/01/2047	12/31/2047	\$2,614,986		\$0	-\$17,354,783		-\$2,078,157	\$0	\$0	\$0	-\$19,432,940	\$3,585,083	\$56,459,572
01/01/2048	12/31/2048	\$2,614,986		\$0	-\$16,944,523		-\$2,029,855	\$0	\$0	\$0	-\$18,974,378	\$2,824,373	\$42,924,553
01/01/2049	12/31/2049	\$2,614,986		\$0	-\$16,653,412		-\$1,995,694	\$0	\$0	\$0	-\$18,649,106	\$2,042,088	\$28,932,521
01/01/2050	12/31/2050	\$2,614,986		\$0	-\$16,237,081		-\$1,946,367	\$0	\$0	\$0	-\$18,183,448	\$1,237,175	\$14,601,234
01/01/2051	12/31/2051	\$2,614,986		\$0	-\$15,743,513		-\$1,887,649	\$0	\$0	\$0	-\$17,631,162	\$414,949	\$7

Item Description (from 6A-1):	CBU's Decline by 3% Each Year
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TEMPLATE 6A - Sheet 6A-4

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:	L210APP
EIN:	20-3856052
PN:	001
MPRA Plan?	No
If a MPRA Plan, which	N/A
Measurement Date:	12/31/2022
Fair Market Value of SFA	\$160,553,573
Amount as Calculated	\$129,716,610
Non-SFA Interest	5.85%
SFA Interest Rate:	3.77%

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.													
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			(10)	(11)	(12)
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))		
01/01/2023	12/31/2023	\$2,485,084	\$76,297	\$0	-\$19,379,331	\$0	-\$1,475,992	-\$20,855,323	\$4,497,193	\$113,358,480	\$0	\$9,467,304	\$172,582,258		
01/01/2024	12/31/2024	\$2,441,615	\$76,297	\$0	-\$19,779,978		-\$1,520,272	-\$21,300,250	\$3,872,105	\$95,930,335	\$0	\$10,169,711	\$185,269,880		
01/01/2025	12/31/2025	\$2,386,627	\$76,297	\$0	-\$20,289,149		-\$1,565,880	-\$21,855,029	\$3,204,606	\$77,279,912	\$0	\$10,910,329	\$198,643,134		
01/01/2026	12/31/2026	\$2,315,028	\$76,297	\$0	-\$20,515,004		-\$1,612,856	-\$22,127,860	\$2,496,343	\$57,648,395	\$0	\$11,690,570	\$212,725,029		
01/01/2027	12/31/2027	\$2,245,577	\$76,297	\$0	-\$20,974,152		-\$1,661,242	-\$22,635,394	\$1,746,667	\$36,759,668	\$0	\$12,512,329	\$227,559,232		
01/01/2028	12/31/2028	\$2,178,210	\$76,297	\$0	-\$21,188,995		-\$1,711,079	-\$22,900,074	\$954,173	\$14,813,767	\$0	\$13,378,159	\$243,191,898		
01/01/2029	12/31/2029	\$2,112,864	\$76,297	\$0	-\$21,390,774		-\$1,762,412	-\$14,813,767	\$0	\$0	-\$8,339,419	\$14,046,831	\$251,088,471		
01/01/2030	12/31/2030	\$2,049,478	\$76,297	\$0	-\$21,403,140		-\$1,815,284	\$0	\$0	\$0	-\$23,218,424	\$14,071,716	\$244,067,538		
01/01/2031	12/31/2031	\$1,987,994	\$76,297	\$0	-\$21,434,850		-\$1,923,863	\$0	\$0	\$0	-\$23,358,713	\$13,655,089	\$236,428,205		
01/01/2032	12/31/2032	\$1,928,354	\$76,297	\$0	-\$21,670,195		-\$1,979,067	\$0	\$0	\$0	-\$23,649,262	\$13,197,945	\$227,981,539		
01/01/2033	12/31/2033	\$1,909,070	\$48,847	\$0	-\$21,577,028		-\$2,036,138	\$0	\$0	\$0	-\$23,613,166	\$12,703,504	\$219,029,795		
01/01/2034	12/31/2034	\$1,889,980	\$30,547	\$0	-\$21,541,851		-\$2,101,285	\$0	\$0	\$0	-\$23,643,136	\$12,177,857	\$209,485,042		
01/01/2035	12/31/2035	\$1,871,080	\$30,547	\$0	-\$21,374,868		-\$2,161,598	\$0	\$0	\$0	-\$23,536,466	\$11,622,056	\$199,472,259		
01/01/2036	12/31/2036	\$1,852,369	\$16,171	\$0	-\$21,062,460		-\$2,223,668	\$0	\$0	\$0	-\$23,286,128	\$11,042,663	\$189,097,334		
01/01/2037	12/31/2037	\$1,833,845	\$6,587	\$0	-\$20,623,701		-\$2,287,632	\$0	\$0	\$0	-\$22,911,333	\$10,445,870	\$178,472,303		
01/01/2038	12/31/2038	\$1,815,507	\$6,587	\$0	-\$20,257,585		-\$2,353,475	\$0	\$0	\$0	-\$22,611,060	\$9,832,552	\$167,515,889		
01/01/2039	12/31/2039	\$1,797,352		\$0	-\$19,760,071		-\$2,371,209	\$0	\$0	\$0	-\$22,131,280	\$9,204,912	\$156,386,873		
01/01/2040	12/31/2040	\$1,779,378		\$0	-\$19,330,386		-\$2,319,646	\$0	\$0	\$0	-\$21,650,032	\$8,567,415	\$145,083,634		
01/01/2041	12/31/2041	\$1,761,584		\$0	-\$18,940,104		-\$2,272,812	\$0	\$0	\$0	-\$21,212,916	\$7,918,441	\$133,550,744		
01/01/2042	12/31/2042	\$1,743,969		\$0	-\$18,721,386		-\$2,246,566	\$0	\$0	\$0	-\$20,967,952	\$7,250,417	\$121,577,177		
01/01/2043	12/31/2043	\$1,726,529		\$0	-\$18,397,701		-\$2,207,724	\$0	\$0	\$0	-\$20,605,425	\$6,560,057	\$109,258,338		
01/01/2044	12/31/2044	\$1,709,264		\$0	-\$18,130,686		-\$2,175,682	\$0	\$0	\$0	-\$20,306,368	\$5,847,647	\$96,508,881		
01/01/2045	12/31/2045	\$1,692,171		\$0	-\$17,749,121		-\$2,129,895	\$0	\$0	\$0	-\$19,879,016	\$5,113,804	\$83,435,840		
01/01/2046	12/31/2046	\$1,675,249		\$0	-\$17,215,450		-\$2,065,854	\$0	\$0	\$0	-\$19,281,304	\$4,366,020	\$70,195,805		
01/01/2047	12/31/2047	\$1,658,497		\$0	-\$16,697,971		-\$2,003,757	\$0	\$0	\$0	-\$18,701,728	\$3,607,940	\$56,760,514		
01/01/2048	12/31/2048	\$1,641,912		\$0	-\$16,222,064		-\$1,946,648	\$0	\$0	\$0	-\$18,168,712	\$2,837,081	\$43,070,794		
01/01/2049	12/31/2049	\$1,625,493		\$0	-\$15,865,063		-\$1,903,808	\$0	\$0	\$0	-\$17,768,871	\$2,047,448	\$28,974,864		
01/01/2050	12/31/2050	\$1,609,238		\$0	-\$15,382,588		-\$1,845,911	\$0	\$0	\$0	-\$17,228,499	\$1,238,166	\$14,593,769		
01/01/2051	12/31/2051	\$1,593,145		\$0	-\$14,822,898		-\$1,778,748	\$0	\$0	\$0	-\$16,601,646	\$414,737	\$5		

Item Description (from 6A-1):	An Employer Is Expected to Withdraw Completely by the end of 2024
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TEMPLATE 6A - Sheet 6A-5

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:	L210APP
EIN:	20-3856052
PN:	001
MPRA Plan?	No
If a MPRA Plan, which SFA Measurement Date:	N/A
Fair Market Value of SFA	\$160,553,573
Amount as Non-SFA Interest	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.													
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5) make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))	
01/01/2023	12/31/2023	\$2,485,084	\$76,297	\$0	-\$19,379,331	\$0	-\$1,475,992	-\$20,855,323	\$4,478,892	\$112,854,729	\$0	\$9,467,304	\$172,582,258
01/01/2024	12/31/2024	\$2,441,615	\$76,297	\$0	-\$19,779,978	\$0	-\$1,520,272	-\$21,300,250	\$3,853,114	\$95,407,593	\$0	\$10,169,711	\$185,269,880
01/01/2025	12/31/2025	\$2,081,898	\$139,294	\$0	-\$20,286,716	\$0	-\$1,565,880	-\$21,852,596	\$3,184,945	\$76,739,942	\$0	\$10,903,258	\$198,394,331
01/01/2026	12/31/2026	\$2,019,441	\$328,284	\$0	-\$20,509,466	\$0	-\$1,612,857	-\$22,122,323	\$2,476,090	\$57,093,709	\$0	\$11,674,739	\$212,416,795
01/01/2027	12/31/2027	\$1,958,858	\$328,284	\$0	-\$20,963,111	\$0	-\$1,661,242	-\$22,624,353	\$1,725,964	\$36,195,320	\$0	\$12,493,281	\$227,197,219
01/01/2028	12/31/2028	\$1,900,093	\$328,284	\$0	-\$21,172,377	\$0	-\$1,711,080	-\$22,883,457	\$933,210	\$14,245,073	\$0	\$13,356,217	\$242,781,812
01/01/2029	12/31/2029	\$1,843,090	\$328,284	\$0	-\$21,367,002	\$0	-\$1,762,412	-\$14,245,073	\$0	\$0	-\$8,884,341	\$14,006,382	\$250,075,227
01/01/2030	12/31/2030	\$1,787,797	\$328,284	\$0	-\$21,372,041	\$0	-\$1,815,284	\$0	\$0	\$0	-\$23,187,325	\$14,013,067	\$243,017,050
01/01/2031	12/31/2031	\$1,734,163	\$328,284	\$0	-\$21,395,175	\$0	-\$1,923,463	\$0	\$0	\$0	-\$23,318,638	\$13,594,754	\$235,355,613
01/01/2032	12/31/2032	\$1,682,138	\$328,284	\$0	-\$21,617,880	\$0	-\$1,978,635	\$0	\$0	\$0	-\$23,596,515	\$13,136,910	\$226,906,430
01/01/2033	12/31/2033	\$1,665,317	\$300,834	\$0	-\$21,520,587	\$0	-\$2,035,650	\$0	\$0	\$0	-\$23,556,237	\$12,642,516	\$217,958,860
01/01/2034	12/31/2034	\$1,648,664	\$282,534	\$0	-\$21,475,992	\$0	-\$2,100,700	\$0	\$0	\$0	-\$23,576,692	\$12,117,463	\$208,430,829
01/01/2035	12/31/2035	\$1,632,177	\$282,534	\$0	-\$21,298,721	\$0	-\$2,160,968	\$0	\$0	\$0	-\$23,459,689	\$11,563,013	\$198,448,864
01/01/2036	12/31/2036	\$1,615,855	\$268,158	\$0	-\$20,980,876	\$0	-\$2,222,993	\$0	\$0	\$0	-\$23,203,869	\$10,985,653	\$188,114,661
01/01/2037	12/31/2037	\$1,599,697	\$258,574	\$0	-\$20,534,427	\$0	-\$2,286,922	\$0	\$0	\$0	-\$22,821,349	\$10,391,538	\$177,543,121
01/01/2038	12/31/2038	\$1,583,700	\$258,574	\$0	-\$20,158,974	\$0	-\$2,352,738	\$0	\$0	\$0	-\$22,511,712	\$9,781,692	\$166,655,375
01/01/2039	12/31/2039	\$1,567,863	\$251,987	\$0	-\$19,646,437	\$0	-\$2,357,572	\$0	\$0	\$0	-\$22,004,009	\$9,158,953	\$155,630,168
01/01/2040	12/31/2040	\$1,552,184	\$251,987	\$0	-\$19,200,277	\$0	-\$2,304,033	\$0	\$0	\$0	-\$21,504,310	\$8,528,136	\$144,458,165
01/01/2041	12/31/2041	\$1,536,662	\$188,990	\$0	-\$18,782,234	\$0	-\$2,253,868	\$0	\$0	\$0	-\$21,036,102	\$7,885,972	\$133,033,688
01/01/2042	12/31/2042	\$1,521,296	\$0	\$0	-\$18,537,602	\$0	-\$2,224,512	\$0	\$0	\$0	-\$20,762,114	\$7,219,677	\$121,012,546
01/01/2043	12/31/2043	\$1,506,083	\$0	\$0	-\$18,200,638	\$0	-\$2,184,077	\$0	\$0	\$0	-\$20,384,715	\$6,527,034	\$108,660,948
01/01/2044	12/31/2044	\$1,491,022	\$0	\$0	-\$17,916,988	\$0	-\$2,150,039	\$0	\$0	\$0	-\$20,067,027	\$5,813,317	\$95,898,260
01/01/2045	12/31/2045	\$1,476,112	\$0	\$0	-\$17,516,855	\$0	-\$2,102,023	\$0	\$0	\$0	-\$19,618,878	\$5,079,372	\$82,834,866
01/01/2046	12/31/2046	\$1,461,351	\$0	\$0	-\$16,971,222	\$0	-\$2,036,547	\$0	\$0	\$0	-\$19,007,769	\$4,332,607	\$69,621,054
01/01/2047	12/31/2047	\$1,446,737	\$0	\$0	-\$16,443,229	\$0	-\$1,973,187	\$0	\$0	\$0	-\$18,416,416	\$3,576,469	\$56,227,844
01/01/2048	12/31/2048	\$1,432,270	\$0	\$0	-\$15,935,483	\$0	-\$1,912,258	\$0	\$0	\$0	-\$17,847,741	\$2,809,176	\$42,621,549
01/01/2049	12/31/2049	\$1,417,947	\$0	\$0	-\$15,545,837	\$0	-\$1,865,500	\$0	\$0	\$0	-\$17,411,337	\$2,025,554	\$28,653,713
01/01/2050	12/31/2050	\$1,403,768	\$0	\$0	-\$15,051,492	\$0	-\$1,806,179	\$0	\$0	\$0	-\$16,857,671	\$1,224,216	\$14,424,025
01/01/2051	12/31/2051	\$1,389,730	\$0	\$0	-\$14,485,415	\$0	-\$1,738,250	\$0	\$0	\$0	-\$16,223,665	\$409,913	\$3

TEMPLATE 7

v20210706p

7a - Assumption Changes for SFA Eligibility

File name: *Template 7 Pension Plan Name*, where "Pension 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 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 is no longer reasonable and why the changed assumptions are reasonable.

This table should reflect all identified assumptions (including those that are included in the Baseline provided in Template 5) 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 That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption used in showing the plan's eligibility for SFA (if different).	Brief explanation on why the assumption in (A) is no longer reasonable and why the assumption 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 that has changed from the assumption 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 has changed is preferred.

Assumption Changes - SFA Eligibility

v20210706p

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)	
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[illegible]

TEMPLATE 7

7b - Assumption Changes for SFA Amount

v20210706p

File name: *Template 7 Pension Plan Name*, where "Pension 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 assumption differ from those used in the pre-2021 certification of plan status (except the interest rate used in calculating the amount of SFA) and brief explanations as to why using those original assumptions is no longer reasonable and why the changed assumptions 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 except for the interest rate (reflecting those that are included in the Baseline provided in Template 5) 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 That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption used to determine the requested SFA amount (if different)	Brief explanation on why the assumption in (A) is no longer reasonable and why the assumption 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 That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption used to determine the requested SFA amount (if different)	Brief explanation on why the assumption in (A) is no longer reasonable and why the assumption 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 that has changed from the assumption 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 has changed is preferred.

Template 7 - Sheet 7b

v20210706p

Assumption Changes - SFA Amount
PLAN INFORMATION

Abbreviated Plan Name:	L210APP
EIN:	20-3856052
PN:	001

	A	B	C
Assumption That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption used to determine the requested SFA amount (if different)	Brief explanation on why the assumption in (A) is no longer reasonable and why the assumption in (B) is reasonable.
Base Mortality Assumption	RP-2000 Blue Collar, Scale AA Projection to 2015 with sex distinct rates, no future improvement beyond 2015	Pri-2012 Blue Collar, Scale MP-2021 fully generational	Original assumption is outdated. New assumption reflects more recently published experience for blue collar workers and is an acceptable assumption change under PBGC guidance.
Administrative Expenses	Operating expenses with 3% increase per year	Extension of the assumption beyond 2035 insolvency date in pre-2021 cert (subject to 12% cap), and inclusion of additional PBGC premiums (2031+).	It is an acceptable assumption change under PBGC guidance.
Withdrawal Liability Payments	Withdrawal liability payments of \$458,000 per year for 3 employers (Collins, Westward, and Able), 100% collectible	Withdrawal liability payments of \$76,297 per year for 3 employers (Collins, PBM, and Jaman) are assumed to be 80% collectible	Original assumption is outdated. Recently, the Board of Trustees held discussions about the 3 employers' ability to make withdrawal liability payments. Based on past history on settlement, collection and the best estimate of future business outlook of the employers which are small and not publicly listed, a 80% collectibility was adopted.
Actuarial Increase to Benefits that Commence post NRA	No actuarial increase	With actuarial increase in accordance with the provisions of the Plan	Original assumption does not reflect actual practice. Benefits are paid with actuarial increase in actual benefit applications
Contribution Rates	A \$4.00 increase in each future year, indefinitely	Only increases in CBAs agreed before 7/9/2021 are reflected	Under PBGC guidance, contribution rate increases agreed to on or after 7/9/2021 must be disregarded
CBUs Decline	CBUs remain constant each year	CBUs decline by 3% each year for the first 10 years and 1% thereafter	CBUs have declined 4.87% on average over the last 10 years. The change is a generally acceptable assumption change under PBGC guidance. 2022 zone certification shows a 3% annual decline which is the best estimate of the Trustees.
Withdrawal of Employer	No employer withdrawals in the future	An employer is expected to withdraw by the end of 2024	The Fund has been notified of an employer (Actavis, Elizabeth Plant) of its intention to withdraw. It is also expected that 80% of the payments would be collectable.

Version Updates

Version	Date updated
v20230727	07/27/2023

v20230727

TEMPLATE 10

v20230727

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

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

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

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

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

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

Add additional lines if needed.

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

Template 10

v20230727

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

Abbreviated Plan Name:	L210APP
EIN:	20-3856052
PN:	001

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
SFA Measurement Date	N/A	N/A	12/31/2022	12/31/2022	N/A	
Census Data as of	N/A	01/01/2020	01/01/2022	01/01/2022	N/A	

DEMOGRAPHIC ASSUMPTIONS

Base Mortality - Healthy	2020Zone20200330.pdf, p11; 2019AvrL210App.pdf, p29	RP-2000 Blue Collar	Pri-2012 Blue Collar	Same as Baseline	Acceptable Change	2020 actuarial certification was based on 2019 valuation assumptions
Mortality Improvement - Healthy	2019AvrL210App.pdf, p29	Scale AA Projection to 2015 with sex distinct rates, and no future improvement beyond 2015	Scale MP-2021 fully generational	Same as Baseline	Acceptable Change	
Base Mortality - Disabled	2019AvrL210App.pdf, p29	RP-2000 Disabled	Pri-2012 Blue Collar Disabled Retiree	Same as Baseline	Acceptable Change	
Mortality Improvement - Disabled	2019AvrL210App.pdf, p29	Scale AA Projection to 2015 with sex distinct rates, and no future improvement beyond 2015	Scale MP-2021 fully generational	Same as Baseline	Acceptable Change	
Retirement - Actives	2019AvrL210App.pdf, p28	Age 64	Same as column (B)	Same as Baseline	No Change	
Retirement - TVs	2019AvrL210App.pdf, p28	Age 64	Same as column (B)	Same as Baseline	No Change	
Turnover	2019AvrL210App.pdf, p30	Age: 20 25 30 35 40 45 50 55 60 Rates: 8.00% 7.80% 7.50% 7.00% 6.31% 5.52% 4.26% 2.41% 1.69%	Same as column (B)	Same as Baseline	No Change	
Disability	2019AvrL210App.pdf, p30	Age: 20 25 30 35 40 45 50 55 60 Rates: 0.08% 0.09% 0.10% 0.13% 0.20% 0.33% 0.58% 1.02% 1.60%	Same as column (B)	Same as Baseline	No Change	
Optional Form Elections - Actives	2019AvrL210App.pdf, p31	Single LA	Same as column (B)	Same as Baseline	No Change	
Optional Form Elections - TVs	2019AvrL210App.pdf, p31	Single LA	Same as column (B)	Same as Baseline	No Change	
Marital Status	2019AvrL210App.pdf, p31	85% married	Same as column (B)	Same as Baseline	No Change	
Spouse Age Difference	2019AvrL210App.pdf, p31	4 years	Same as column (B)	Same as Baseline	No Change	
Active Participant Count	2020Zone20200330.pdf, p10	942	964	Same as Baseline	No Change	
New Entrant Profile	2020Zone20200330.pdf, p11	Based on new participants under the Plan in recent years	Based on new entrants in the last 5 years	Same as Baseline	Acceptable Change	
Missing or Incomplete Data	2019AvrL210App.pdf, p32	Based on participants with similar known characteristics	Same as column (B)	Same as Baseline	No Change	
"Missing" Terminated Vested Participant Assumption	None	None	None	Assumed spouses of deceased TVs with LRF > 1 and deceased TVs with LRF > 1 who died between census & measurement date removed	No Change	Per discussions/emails.
Treatment of Participants Working Past Retirement Date	None	No actuarial increase	Same as column (B)	With actuarial increase post age 65	No Change	Exhibit E shows the actuarial increase factors used, in accordance with the plan provisions.

Template 10

v20230727

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

Abbreviated Plan Name:	L210APP
EIN:	20-3856052
PN:	001

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
Assumptions Related to Reciprocity	None	N/A	N/A	N/A	No Change	
Other Demographic Assumption 1	None	N/A	N/A	N/A	No Change	
Other Demographic Assumption 2	None	N/A	N/A	N/A	No Change	
Other Demographic Assumption 3	None	N/A	N/A	N/A	No Change	

NON-DEMOGRAPHIC ASSUMPTIONS

Contribution Base Units	2020Zone20200330.pdf, p11	Level at 45,400 weeks	Level at 46,530 weeks	Annual decline of 3% for the first 10 years and 1% thereafter	Acceptable Change	Excluding employers that have withdrawn from the plan, the CBUs have declined 4.87% annually over the last 10 years. See Exhibit C.
Contribution Rate	2020Zone20200330.pdf, p12	\$46 per week with increases of \$4 per year	\$55.06 per week with increases of \$4 per year	Same as Baseline	No Change	The average contribution rate for 2023, 2024, and 2025 and thereafter are \$55.06, \$55.77 and \$56.20, respectively. See Exhibit B1. Increases of \$4 are reflected in CBAs agreed to before July 9, 2021 in accordance with PBGC guidance on acceptable assumption changes. Exhibit B2 shows the same with the employer Actavis, Elizabeth Plant having withdrawn at the end of 2024.
Administrative Expenses	2020Zone20200330.pdf, p10	Operating expenses with 3% increase per year	Extension of the assumption beyond 2035 insolvency date in pre-2021 cert (subject to 12% cap), and inclusion of additional PBGC premiums (2031+).	Same as Baseline	Acceptable Change	As discussed.
Assumed Withdrawal Payments - Currently Withdrawn Employers	2020Zone20200330.pdf, p11	Assume 100% collectibility on withdrawal liability payments	Same as column (B)	Assume 80% collectibility on withdrawal liability payments	Other Change	Original assumption of collectibility is outdated. New assumption is based on past settlements and estimated outlook of existing 3 employers that are paying withdrawal liability payments. See Exhibit A. Historical collectibility experience are shown on Exhibit D with all past employers having withdrawn and settled their liabilities.

Template 10

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

v20230727

PLAN INFORMATION

Abbreviated Plan Name:	L210APP
EIN:	20-3856052
PN:	001

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
Assumed Withdrawal Payments -Future Withdrawals	None	\$0	\$0	80% collectibility totalling \$4,031,792	Other Change	Actavis, Elizabeth Plant is expected to completely withdraw at the end of 2024. Its withdrawal liability payments are shown on Exhibit A. Legal counsel advised that the employer may contest the assessment in court arguing that the pullout does not constitute a complete withdrawal and no withdrawal liability payment is payable.
Other Assumption 1	N/A	N/A	N/A	N/A	No Change	
Other Assumption 2	N/A	N/A	N/A	N/A	No Change	
Other Assumption 3	N/A	N/A	N/A	N/A	No Change	

CASH FLOW TIMING ASSUMPTIONS

Benefit Payment Timing	2020Zone20200330.pdf, p10	mid-year	Same as column (B)	Same as Baseline	No Change	Note: Horizon was not able to match Savasta "mid-year" timing. Our exhibits clearly show mid-year timing with formulas.
Contribution Timing	2020Zone20200330.pdf, p9	mid-year	Same as column (B)	Same as Baseline	No Change	Same as above
Withdrawal Payment Timing	2020Zone20200330.pdf, p10	mid-year	Same as column (B)	Same as Baseline	No Change	Same as above
Administrative Expense Timing	2019AvrL210App.pdf, p28	mid-year	Same as column (B)	Same as Baseline	No Change	Same as above
Other Payment Timing	N/A	N/A	N/A	N/A		

Create additional rows as needed.

Per ASOP 4, effective for measurement dates after February 15, 2023, when measuring pension obligations, the combined effect of assumptions is expected to have no significant bias (i.e., it is not significantly optimistic or pessimistic) for non-prescribed assumptions except when provisions for adverse deviation are included. If the SFA measurement date is after February 15, 2023, provide a statement indicating that in the signing Actuary's professional opinion, the combined effect of non-prescribed assumptions used for measuring the pension obligations used to determine SFA does not have significant bias. Please note that this attestation only applies to the final SFA assumptions (see (D) above).	
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