



**Southern California, Arizona, Colorado and
Southern Nevada Glaziers, Architectural
Metal and Glass Workers Pension Plan**
Established 1963



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June 13, 2022

Via E-Filing Portal

Pension Benefit Guaranty Corporation
1200 K Street, NW
Washington, DC 20005

Re: Southern California Glaziers Pension Plan Revised Application for Special Financial Assistance

To Whom It May Concern:

Pursuant to Section 4262 of the Employee Retirement Income Security Act of 1974, as amended, and the Pension Benefit Guaranty Corporation's Interim Final Rule, 29 CFR Part 4262, the Southern California, Arizona, Colorado, and Southern Nevada Glaziers, Architectural Metal and Glass Workers Pension Plan submits for your consideration the enclosed revised application for Special Financial Assistance.

Very truly yours,

Ron Wheatley
Chair, Board of Trustees

Enclosures

cc: Dan Hope, Trustee
Cary Franklin, Horizon Actuarial
Alan Cabral, Seyfarth Shaw, LLP
Bob Glaza, Pacific Southwest Administrators

***Southern California, Arizona, Colorado &
Southern Nevada Glaziers, Architectural
Metal & Glass Workers Pension Plan***

**Revised Application for
Special Financial Assistance**

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Note that only documents ending in “Revised” have been resubmitted. All other documents are unchanged from the original filing dated December 30, 2021.

The resubmitted files are listed below:

1. SFA Application Glaziers_Revised.pdf (this document)
2. Cover Letter Glaziers_Revised.pdf
3. EA Certification Glaziers_Revised.pdf
4. Penalty of Perjury Statement Glaziers_Revised.pdf
5. SFA Assumptions Glaziers_Revised.pdf
6. Template 4 Glaziers_Revised.xlsx
7. Template 5 Glaziers_Revised.xlsx
8. Template 6 Glaziers_Revised.xlsx
9. Template 7 Glaziers_Revised.xlsx
10. Checklist Glaziers_Revised.xlsx

Three new files have been submitted as follows:

1. Procedures to Locate Missing Participants Glaziers.pdf
2. VT List Ages 75 to 85 Glaziers.pdf
3. Certification of Death Audit Glaziers.pdf

A. Plan Identifying Information

Name of Plan: Southern California, Arizona, Colorado & Southern Nevada
Glaziers, Architectural Metal & Glass Workers Pension Plan

Employer Identification Number: 51-6030005

Three-digit Plan Number: 001

Notice of filer name: Cary Franklin, FSA
5200 Lankershim Blvd, Suite 740
North Hollywood, CA 91601
818-691-2002

Role of filer: Plan's Actuary

Total Amount Requested: \$422,495,508

B. Plan Documents

1) Plan documentation

- a. Plan document and amendments
 - Most recent plan document, file labeled: **2015 Amended & Restated Plan.pdf**
 - All amendments since last restatement, if any: **None**
- b. Trust agreement and amendments
 - see attached document labeled: **Trust Agreement & Amendments.pdf**
- c. Amendment required by 4262.6(e)(1) of PBGC's SFA regulation
 - see attached document labeled: **4262.6(e)(1) Compliance Amendment.pdf**
- d. Proposed plan amendment required by 4262.6 (e)(2) of PBGC's SFA regulation
 - see attached document labeled: **4262.6(e)(2) Proposed Amendment.pdf**
- e. Statement Plan was partitioned
 - Not applicable; the Plan was not partitioned.
- f. Most recent IRS determination letter:
 - see attached document labeled: **3-23-2016 Determination Letter.pdf**

2) Actuarial Valuation Reports

See attached documents labeled:

- **2018AVR Glaziers.pdf**
- **2019AVR Glaziers.pdf**
- **2020AVR Glaziers.pdf**

3) Rehabilitation Plan

See attached document labeled:

- **Rehab Plan Glaziers.pdf**

4) Form 5500

See attached document labeled:

- **2020Form5500 Glaziers.pdf**

5) Zone Certifications

See attached documents labeled:

- **2018Zone20180331 Glaziers.pdf**
- **2019Zone20190329 Glaziers.pdf**

- ***2020Zone20200330 Glaziers.pdf***
- ***2021Zone20210330 Glaziers.pdf***

6) Account Statements

See attached documents labeled:

- ***Account Stmt Nov2021 Glaziers.pdf***

7) Plan's Financial Statements

See attached documents labeled:

- ***Audit 2020 Glaziers.pdf***
- ***Unaudited Financials 9-30-2021 Glaziers.pdf***

8) Withdrawal Liability Documentation

See attached documents labeled:

- ***Withdrawal Liability Documentation.pdf***

9) Bank Information for Payment

See attached partially completed ACH Vendor Payment Enrollment Form, labeled:

- ***ACH Pmt Form Glaziers.pdf***

C. Plan Data

1) Form 5500 projection

See attached documents labeled: *Template 1 Glaziers.xlsx*

2) Contributing Employers

Not applicable; the Plan has fewer than 10,000 participants.

3) Historical Plan Information

See attached documents labeled: *Template 3 Glaziers.xlsx*

4) SFA Determination - Revised

See attached documents labeled: *Template 4 Glaziers_Revised.xlsx*

5) Baseline Details - Revised

See attached documents labeled: *Template 5 Glaziers_Revised.xlsx*

6) Reconciliation Details - Revised

See attached documents labeled: *Template 6 Glaziers_Revised.xlsx*

7) Assumption Details - Revised

a. Assumptions for SFA Eligibility

The Plan's eligibility is based on the Zone Certification as of January 1, 2020 and no assumptions were changed to determine eligibility, therefore as per PBGC instruction this is not required

b. Assumptions for SFA Amount

See attached documents labeled: *Template 7 Glaziers_Revised.xlsx*

8) Contribution and Withdrawal Liability Details

See attached documents labeled: *Template 8 Glaziers.xlsx*

9) Participant Data

Not applicable; the Plan has fewer than 350,000 participants.

D. Plan Statements

1) SFA request cover letter – Revised

See attached documents labeled: ***Cover Letter Glaziers_Revised.pdf***

2) Plan Sponsor Information

Name	Board of Trustees of Southern California, Arizona, Colorado & Southern Nevada Glaziers, Architectural Metal & Glass Workers Pension Plan
Address	1055 Park View Dr. Suite 111 Covina, CA 91724
Mailing Address	P.O. Box 1378 Covina, CA 91722-0378
Email	BGlaza@pswadmin.com
Phone Number	(626) 279-3054
Authorized Representative	Ronald Wheatley
Attorney	Alan Cabral Seyfarth Shaw LLP 2029 Century Park East, Suite 3500 Los Angeles, CA 90067 acabral@seyfarth.com (310) 201-5252
Actuary	Cary Franklin Horizon Actuarial Services, LLC 5200 Lankershim Boulevard, Suite 740 North Hollywood, CA 91601 cary.franklin@horizonactuarial.com (818) 691-2002

3) Eligibility

The Southern California, Arizona, Colorado & Southern Nevada Glaziers, Architectural Metal & Glass Workers Pension Plan meets the eligibility requirements under PBGC Regulation §4262.3(a)(1) as the Plan was certified in critical and declining Status as of January 1, 2020 as seen in the attached zone certification labeled ***2020Zone20200330 Glaziers.pdf***.

4) Priority Group Identification

Under PBGC Regulation §4262.10(d)(2) the Southern California, Arizona, Colorado & Southern Nevada Glaziers, Architectural Metal & Glass Workers

Pension Plan is in Priority Group 1 since the Plan is insolvent or projected to be insolvent by March 11, 2022. Demonstration to support inclusion in Priority Group 1 under PBGC Regulation §4262.7(c) is not required since the Plan is insolvent.

5) Development of the assumed future contributions and future withdrawal liability payments

Future Contributions

The average contribution rate is the imputed rate based on the 2019 actual contributions (\$189,353) and hours (232,947) among contributory employers who have not withdrawn and did not sign the Alternative Withdrawal Liability Agreement. For details regarding the Alternative Withdrawal Liability Agreements, see file labeled: ***Withdrawal Liability Documentation.pdf***

The hours assumption is based on 2019 hours (232,947) among contributory employers who did not sign the Alternative Withdrawal Liability Agreement.

Employer Withdrawal Liability Payments

No employer withdrawal liability is anticipated beyond 2019. Employers who signed the Alternative Withdrawal Liability Agreement have made contributions over a 15-year period ending in 2019.

6) Assumptions

a. Eligibility Assumptions

Not applicable; the Plan's eligibility under PBGC Regulation §4262.3(a)(1) is based on the Zone Certification as of January 1, 2020, and no assumptions were changed to determine eligibility.

b. SFA Assumptions - Revised

The changes in assumptions used to determine the SFA amount and rationale for such changes are detailed in the attached document labeled ***SFA Assumptions Glaziers_Revised.pdf***.

7) How Plan Will Reinstate Benefits that were previously suspended and a proposed schedule of payments

Benefits that were previously suspended under section 4245(a) of ERISA will be paid in a lump sum within three months after date special financial assistance is paid to the Plan.

8) Reconciliation of Fair Market of Plan Assets as of SFA Measurement Date

The asset amount as of September 30, 2021 (the Special Financial Assistance (SFA) measurement date), was developed by taking the asset value as of September 30, 2021 in the amount of \$3,979,683, as seen on the balance sheet

of the most recent Plan financial statement as provided by the Plan's administrator, Pacific Southwest Administrators. The balance sheet can be seen after the first page of the financial statement (document labeled ***Unaudited Financials 9-30-2021 Glaziers.pdf***).

E. Checklist and Certifications

1) SFA Application Checklist - Revised

See attached file labeled: *Checklist Glaziers_Revised.xlsx*

2) Certification if Plan is eligible under section 4262(b)(1)(C) of ERISA

Not applicable; the Plan is not eligible under section 4262(b)(1)(C) of ERISA.

3) Certification of Priority Status

Certification not required; the Plan is insolvent under section 4245(a) of ERISA.

4) Certification by Plan's Enrolled Actuary Certifying SFA Amount - Revised

See attached file labeled: *EA Certification Glaziers_Revised.pdf*

5) Certification by Plan Sponsor to the Accuracy of the Fair Market of Plan Assets

See attached file labeled: *Certification of FMV of Assets Glaziers.pdf*

6) Certification the proposed plan amendment provided under Section B, Item 1d will be timely adopted

See attached file labeled: *4262.6(e)(2) Proposed Amendment.pdf*

7) Penalty of Perjury Statement Pursuant to PBGC Regulation §4262.6(b) - Revised

See attached file labeled: *Penalty of Perjury Statement Glaziers_Revised.pdf*



Horizon Actuarial Services, LLC
5200 Lankershim Blvd., Suite 740
North Hollywood, CA 91601
Phone: 818.691.2000
www.horizonactuarial.com

SFA Section E(4) - Certification by Plan's Enrolled Actuary Certifying SFA Amount

All calculations in this application were prepared on behalf of the Southern California, Arizona, Colorado & Southern Nevada Glaziers, Architectural Metal & Glass Workers Pension Plan based on employee data, asset statements and plan documents provided by the Plan sponsor or its representatives. We relied upon the data as submitted, without formal audit. However, the data was tested for reasonableness, and we have no reason to believe that any other information which would have a material effect on the results of this valuation was overlooked.

Therefore, to the best of our knowledge and belief, the requested amount of Special Financial Assistance (SFA) is the amount to which the Plan is entitled under section 4262(j)(1) of ERISA and section 4262.4 of PBGC's SFA regulation. The information presented in this application is complete and accurate, and each assumption used represents our best estimate of anticipated experienced under the Plan. The assumptions used to calculate the SFA can be found in the attached document labeled ***SFA Assumptions Glaziers_Revised.pdf***.

Certified by:

A handwritten signature in black ink that reads "Cary Franklin".

Cary Franklin, FSA, EA, MAAA
Enrolled Actuary No.: 20-04013
5200 Lankershim Blvd., Suite 740
North Hollywood, CA 91601
Phone (818) 691-2002
June 13, 2022

Statement of Actuarial Assumptions/Methods for the Southern California, Arizona, Colorado, and Southern Nevada Glaziers, Architectural Metal and Glass Workers Pension Plan (Glaziers)

Form of Payment	All non-retired participants are assumed to elect the five-year certain and life annuity. The five-year certain and life annuity is actuarially equivalent to other forms of payment under the Plan.
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Percent Married	80% of nonretired participants are assumed to be married
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Age of Spouse	Husbands are three years older than wives
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Contributions (including Average Contribution Rate and future Contribution Base Units)	<p>2021: \$47,338 (10/1/2021 – 12/31/2021) 2022+: \$189,353 per year, equal to the 2019 non-settling employer contributions.</p> <p>The Average Contribution rate is assumed to be \$0.81 per hour, imputed from 2019 contributions paid and 2019 hours reported (before the “COVID period”, per PBGC SFA 21-02) by employers who did not sign the “Settlement Agreement”¹. The average contribution rate is assumed unchanged in future years.</p> <p>Contribution Base Units (covered hours) are assumed to be 58,237 for the last quarter of 2021, and 232,947 per year for 2022 and later, based on hours worked in 2019, to exclude the “COVID period”.</p>
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Definition of Active Participant	Participants with at least one year of Pension Credit and are currently working in the plan and not retired as of the census date
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Actuarial Value of Assets	Market Value for SFA Calculation
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Actuarial Cost Method	Unit Credit
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New Entrants	None Assumed (No additional benefit accruals can be earned on or after May 1, 2000)
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¹ “Settlement Agreement” refers to the Agreement, which became effective January 1, 2005 and applied to hours through December 31, 2019. The Settlement Agreement was entered into among the Trustees of the Southern California, Arizona, Colorado, and Southern Nevada Glaziers, Architectural Metal and Glass Workers Pension Plan (the “Fund”), Certain Contributing Employers, and the International Union of Painters and Allied Trades, AFL-CIO, and its Affiliates. The Settlement Agreement sets forth the terms of the mass withdrawal and was reviewed and approved by the PBGC.

Statement of Actuarial Assumptions/Methods for the Southern California, Arizona, Colorado, and Southern Nevada
Glaziers, Architectural Metal and Glass Workers Pension Plan (Glaziers)

Vested Inactive Participants It is assumed that vested inactive participants over the age of 85 who have not applied for benefits will not do so.

Missing or Incomplete Data Participants with unknown dates of birth are assumed to have entered the Plan at age 31. (Note that for the SFA application, there were no such participants with missing dates of birth.)

Statement of Actuarial Assumptions/Methods for the Southern California, Arizona, Colorado, and Southern Nevada
Glaziers, Architectural Metal and Glass Workers Pension Plan (Glaziers)

RATIONALE FOR ASSUMPTIONS

Demographic

The demographic assumptions are based on recent demographic experience, and adjusted to reflect anticipated future experience and professional judgment.

***Operating Expense and
Covered Employment***

The operating expense assumption is based on recent historical experience for both the Glaziers Plan and similar sized multiemployer plans. The covered employment assumption is also based on recent historical experience. Both the operating expense and covered employment assumptions are adjusted to reflect anticipated future experience and professional judgment. Where appropriate, input from the Trustees and other Plan professionals are considered.

Investment Return

For minimum funding purposes, the investment return assumption is a long-term estimate based on future market expectations and professional judgment.

The investment return assumption for the SFA calculation is per PBGC Regulation 4262.4(e)(1)

Statement of Actuarial Assumptions/Methods for the Southern California, Arizona, Colorado, and Southern Nevada
Glaziers, Architectural Metal and Glass Workers Pension Plan (Glaziers)

JUSTIFICATION FOR CHANGES IN ASSUMPTIONS (all other assumptions are unchanged from those used for the pre-2021 zone certification)

Assumption	Prior Assumption	Justification
Mortality	The 1971 Group Annuity Mortality Table (1965 Railroad Board Disabled Mortality Table (ultimate) was used for male disabled lives and a 5-year age set back was applied for female disabled lives). No future mortality improvement was assumed.	Original Assumption is outdated. New assumption reflects more recently published experience for blue collar workers, and also reflects professional judgment and the applicable Actuarial Standards of Practice. New assumption follows PBGC SFA 21-02.
Operating Expenses	\$500,000, increasing 2.5% per year	The prior assumption reflects recent experience for an insolvent plan. This change in assumption reflects future anticipated expenses to manage a non-insolvent plan. Also, the projected PBGC premiums are adjusted for the decline in total participants due to assumed mortality. See attached detailed description regarding the development of the operating expense assumption.
Contributions (including contribution base units and future covered hours)	Was not considered	The Plan is already insolvent. Alternative withdrawal liability agreement contributions were required to be made only through 2019. Future years' contributions are based on 2019 contribution rates and covered hours worked among contributing employers who were not part of the alternative withdrawal liability agreement (the "Settlement Agreement"). Note that the assumption regarding future covered hours is not directly connected to the count of active participants in the SFA calculation because some contributions are made on behalf of employees who have not (and will not) earn any benefits under the Plan. Assumptions follow PBGC SFA 21-02.
Vested inactive participants	Vested inactive participants over the age of 75 are assumed deceased	The age above which vested inactive participants are assumed deceased and not valued is increased from 75 to 85, based on the understanding that forthcoming PBGC guidance will permit the use of age 85 for this assumption.

These assumptions follow PBGC SFA 21-02, published on July 9, 2021.

Statement of Actuarial Assumptions/Methods for the Southern California, Arizona, Colorado, and Southern Nevada
Glaziers, Architectural Metal and Glass Workers Pension Plan (Glaziers)

Development of First Year Assumed Operating Expenses:

Upon receipt of Special Financial Assistance (SFA), the Glaziers Plan would immediately change from an insolvent plan to a solvent plan with increased operating expenses. There are several reasons for the anticipated increase in expenses, including but not limited to:

- Pension benefit claims administration will be more complex, as benefits are restored from the PBGC guaranteed amounts to the benefits calculated under the Plan's original benefit provisions.
- The annual audit of the Plan's financial statements will be more complex, as the Plan changes from having no invested assets (only a checking account) to a more typical asset allocation for an ongoing multiemployer plan (subject to PBGC limitations on SFA-related invested assets).
- The actuarial valuation for an insolvent plan with PBGC guaranteed benefits is easier to complete than that of a funded plan with benefits calculated under the plan's original benefit provisions.
- Board of Trustees meetings will be longer when the Plan is no longer insolvent, necessitating increased fees for the professional service providers attending the meetings.
- While the Plan was insolvent some of the Plan's professional service providers were charging significantly discounted fees and it is anticipated that those previously discounted fees will return to the levels typically charged by such providers.

As noted on the previous page, the Plan's current and recent operating expense assumption has been \$500,000 per year. Prior to 2019, the operating expense assumption was \$900,000 per year. The table below summarizes the Plan's operating expenses for the four years (2006-2009) prior to the Plan becoming insolvent:

<u>Year</u>	<u>Operating Expenses</u>
2009	\$877,923
2008	\$820,651
2007	\$790,232
2006	\$918,636

Accordingly, recent years' operating expenses for the Plan while the Plan has been insolvent (and while retirees have been receiving the PBGC guaranteed benefits) are not indicative of anticipated future expenses. To develop a reasonable assumption for future operating expenses, we considered the recent operating expenses for Horizon Actuarial Services' client plans with (A) between \$200 million and \$500 million in assets, or (B) between 2,000 and 4,000 participants, i.e., plans of comparable size to what the Glaziers Plan would be after receiving SFA.

The operating expenses for the 17 plans in this analysis are shown in the attached exhibit, as reported in the most recent available audited financial statements for each plan.

The assumed operating expenses were then developed as follows:

- Separately for (A) the 12 plans with between \$200 million and \$500 million in assets and (B) the 9 plans with between 2,000 and 4,000 participants, we averaged the reported expenses for each of the following categories, excluding the highest and lowest reported expenses in each category as outliers.
 - Administrative (i.e., third party administrator or in-house administrator)
 - Actuarial

Statement of Actuarial Assumptions/Methods for the Southern California, Arizona, Colorado, and Southern Nevada Glaziers, Architectural Metal and Glass Workers Pension Plan (Glaziers)

- Audit
 - Legal
 - Other (such as insurance, travel, trustee education, printing, postage, office expenses; excluding PBGC premiums – see below)
- We then took the average of the asset-based expenses in (A) above and the participant-based expenses in (B) above, giving equal weight to size of plans by assets and by participant count to develop a final assumption.
 - The results for each category of expenses were rounded to the nearest \$5,000, with a further reduction in the assumed third-party administrator’s expense based on input from the Glaziers Plan’s administrator as to the expected expenses post-SFA.
 - Lastly, the assumed PBGC premium expense was added, based on the Glaziers Plan’s current participant count.

The table below summarizes the results of this operating expense analysis:

	Administrative	Actuarial	Audit	Legal	Other	PBGC Premium	Total
(A) <u>Plans with \$200M-\$500M Assets:</u>							
average within each category*	\$370,135	\$137,056	\$76,812	\$91,039	\$140,150	\$136,957	\$952,149
(B) <u>Plans with 2,000-4,000 participants:</u>							
average within each category*	\$353,185	\$114,618	\$64,005	\$99,640	\$141,292	\$94,511	\$867,251
Average of (A) and (B):	\$361,660	\$125,837	\$70,409	\$95,340	\$140,721	\$115,734	\$909,700
Assumed for Glaziers Plan:	\$260,000	\$125,000	\$70,000	\$95,000	\$140,000	\$100,000	\$790,000

*excluding the highest and lowest value in each category

Note that this revised operating expense assumption is lower than the actual expenses during 2006-2009, without any adjustment for inflation since 2009.

Statement of Actuarial Assumptions/Methods for the Southern California, Arizona, Colorado, and Southern Nevada Glaziers, Architectural Metal and Glass Workers Pension Plan (Glaziers)

EXHIBIT

Comparative operating expense data for plans of similar size to the Glaziers Plan

The information in the table below is from publicly available information (Form 5500 and audited financial statements) for Horizon Actuarial Services client multiemployer pension plans with either (A) assets between \$200 million and \$500 million or (B) between 2,000 and 4,000 participants.

EIN/PN	Operating Expenses						Participant Counts			Assets	
	Valuation Date	Administrative	Actuarial	Audit	Legal	Other Expenses	Vested Actives	Retirees & Inactives	Beneficiaries	Total	Market Value of Assets
13-1975659 / 001	1/1/2021	517,984	91,803	42,860	453,373	63,480	521	1,388	1,508	3,417	175,435,461
23-6289069 / 001	1/1/2021	254,619	134,342	30,447	159,773	102,000	793	476	1,191	2,460	147,322,483
36-6485998 / 001	1/1/2021	241,500	96,596	29,726	186,227	110,627	1,920	755	1,301	3,976	446,985,511
36-6492992 / 001	1/1/2021	372,000	97,495	52,625	58,857	285,899	785	731	1,282	2,798	409,298,514
38-6234363 / 001	6/1/2021	407,898	116,490	42,646	24,685	47,540	800	559	1,377	2,736	191,033,518
41-0973571 / 001	1/1/2021	305,676	53,265	31,500	11,489	80,451	7,001	3,260	1,912	12,173	236,369,452
51-6031512 / 001	1/1/2021	691,509	891,392	46,458	178,576	150,111	7,632	8,670	4,105	20,407	353,357,437
51-6034597 / 001	1/1/2021	453,719	124,278	138,181	107,041	236,122	1,178	596	1,384	3,158	422,936,437
51-6040136 / 001	5/1/2021	120,437	117,817	124,910	72,519	221,576	758	950	1,720	3,428	123,805,799
58-1233396 / 001	1/1/2021	119,360	58,599	23,200	48,574	80,875	2,082	844	1,392	4,318	408,834,333
59-6168181 / 001	9/1/2020	112,166	58,022	40,669	9,751	31,523	826	245	598	1,669	209,533,343
68-0427229 / 001	1/1/2021	216,368	351,577	77,507	266,454	123,462	439	74	768	1,281	386,119,141
72-0522454 / 001	9/1/2020	392,362	98,062	47,575	51,592	201,132	897	905	2,365	4,167	220,437,993
95-1643388 / 001	1/1/2021	224,574	134,667	24,750	1,750	207,701	139	832	1,068	2,039	133,563,846
95-3379185 / 001	1/1/2021	441,240	239,766	179,063	39,460	240,018	2,227	768	2,196	5,191	238,359,373
95-6035386 / 001	1/1/2021	696,051	115,305	124,819	88,377	4,344	1,205	955	1,045	3,205	329,680,116
95-6090541 / 001	9/1/2020	467,611	130,858	321,537	140,198	147,178	2,151	952	2,330	5,433	296,849,327

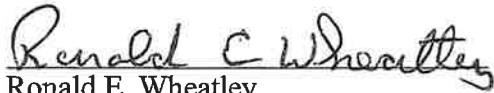
Note that these plans' PBGC premiums are not shown in the above table because the operating expense assumption for the Glaziers Plan explicitly uses the estimated PBGC premium for the Glaziers Plan; an average of other plans' PBGC premiums is not relevant.

**SOUTHERN CALIFORNIA, ARIZONA, COLORADO
& SOUTHERN NEVADA GLAZIERS,
ARCHITECTURAL METAL & GLASS WORKERS PENSION PLAN**

SFA Section E(7) - Penalty of Perjury Statement

Under penalties of perjury under the laws of the United States of America, I declare that I have examined this revised application, including accompanying documents, and, to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and such facts are true, correct, and complete.

Executed this 13th day of June, 2022



Ronald E. Wheatley
Chair, Board of Trustees

Application Checklist


v20210708p

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

The Application for Approval of Special Financial Assistance Checklist ("Application Checklist" or "Checklist") identifies all information required to be filed with the application.

The information in this Application Checklist, and the Application Checklist itself, are uploaded in PBGC's e-Filing Portal by logging into the e-Filing Portal, going to the Multiemployer Events section and clicking on "Create New ME Filing," and then under "Select a Filing Type," selecting "Application for Financial Assistance – Special." Note, if you go to the e-Filing Portal and do not see the option "Application for Financial Assistance – Special," this means that the portal is currently closed and PBGC is not accepting applications at this time, unless the plan is eligible to make an emergency filing under § 4262.10(f). PBGC's website at 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**.

If a revised application is filed after a denial was received but the application was not withdrawn, the revised application must differ from the denied application only to the extent necessary to address the reasons provided by PBGC for the denial. For the revised application, the filer may, but is not required to, submit an entire application. A revised application for SFA must use the same SFA measurement date, participant census data, and interest rate assumption as were used in the plan's initial 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**.

If a revised application is filed after an application was withdrawn, the revised application must use the same SFA measurement date, participant census data, and interest rate assumption from the initial application. Upload only the information that changed from the initial application. For all Application Checklist Items that were previously filed that are not being changed, include a statement in the Plan Comments section of the Application Checklist to indicate that the 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.

Application Checklist

v20210708p

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

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 any Checklist Item where only a portion of the submitted document is responsive, identify the page numbers in the identified document that are responsive.

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.

Supplemental 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.

Requested File Naming (if applicable): For certain Checklist Items, a specified format for naming the file is requested.

SFA Regulation Reference: Identifies the applicable section of PBGC's regulation.

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 #47 on the Application Checklist.** If there has been a plan merger as described in § 4262.4(f)(1)(ii), you also must provide responses for Checklist Items #48 through #60 on the Application Checklist. If you are required to provide responses for Checklist Items #48 through 60, your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #48 through #60 on the Application Checklist. All other plans should not provide responses for Items #48 through #60 of the Application Checklist.

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 required for the three initial questions concerning whether or not this application is a submission of a revised application, or whether the plan has been terminated.

Application Checklist

v20210708p

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

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.

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Southern California, Arizona, Colorado & Southern Nevada Glaziers, Architectural Metal & Glass Workers Pension Plan
EIN:	51-6030005
PN:	001
SFA Amount Requested:	\$422,495,508.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

Checklist Item #	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference	
Plan Information, Checklist, and Certifications										
	Is this application a revised application submitted after the denial of a previously filed application for SFA?	Yes No	No							
	Is this application a revised application submitted after a plan has withdrawn its application for SFA?	Yes No	Yes							
	Has this plan been terminated?	Yes No	No		If terminated, provide date of plan termination.					
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	Checklist Glaziers_Revised.xlsx			Special Financial Assistance Checklist	Checklist Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.6(a)	Section E, Item 1
2.	Does the application include an SFA request cover letter (optional)? Enter N/A if no letter is provided.	Yes N/A	Yes	Cover Letter Glaziers_Revised.pdf			Financial Assistance Request Letter			Section D, Item 1
3.	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?	Yes No	Yes	Cover Letter Glaziers_Revised.pdf			Financial Assistance Application		§ 4262.6(b)(1)	Section D
4.	Does the application include the required penalties of perjury statement signed by an authorized trustee who is a current member of the board of trustees?	Yes No	Yes	Penalty of Perjury Statement Glaziers_Revised.pdf			Financial Assistance Application		§ 4262.6(b)(2)	Section E, Item 6
5.	Does the application include the name, address, email, and telephone number of the plan sponsor? Does it also include the same contact information for the plan sponsor's duly authorized representatives, including legal counsel and enrolled actuary?	Yes No	Yes	SFA Application Glaziers_Revised.pdf			Financial Assistance Application		§ 4262.7(a)	Section D, Item 2
6.	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 instructions?	Yes No	Yes	SFA Application Glaziers_Revised.pdf		Plan is eligible under 4262.3(a)(1) - due to being in critical and declining status	Financial Assistance Application		§ 4262.3 § 4262.7(b)	Section D, Item 3
7a.	If the plan claims SFA eligibility under section 4262(b)(1)(C) of ERISA, does the application include a certification from the plan's enrolled actuary that the plan is eligible for SFA which specifically notes the specified year for each component of eligibility (certification of plan status, modified funding percentage, and participant ratio), the detailed derivation of the modified funding percentage, and the derivation of the participant ratio?	Yes No N/A	N/A			The Plan is not applying for SFA through eligibility under 4262(b)(1)(C)	Financial Assistance Application		§ 4262.6(c) § 4262.7(b)	Section E, Item 2
7b.	Does the certification in Checklist Item #7a also identify all assumptions and methods (including supporting rationale and, where applicable, reliance on the plan sponsor) used to develop the current value of withdrawal liability that is utilized in the calculation of the modified funded percentage?	Yes No N/A	N/A				Financial Assistance Application		§ 4262.6(c) § 4262.7(b)	Section E, Item 2

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Southern California, Arizona, Colorado & Southern Nevada Glaziers, Architectural Metal & Glass Workers Pension Plan
EIN:	51-6030005
PN:	001
SFA Amount Requested:	\$422,495,508.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

Checklist Item #	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
8a.	Yes No N/A	Yes	SFA Application Glaziers_Revised.pdf	Page 5 and 6	Plan is in Priority Group 1, the Plan is currently insolvent	Financial Assistance Application		§ 4262.7(c) § 4262.10(d)(2)	Section D, Item 4
8b.	Yes No N/A	N/A			Briefly identify the emergency criteria.	Financial Assistance Application		§ 4262.10(f)	Section D, Item 4
9.	Yes No N/A	N/A				Financial Assistance Application		§ 4262.6(c) § 4262.7(c) § 4262.10(d)(2)	Section E, Item 3
10.	Yes No	Yes	Template 4 Glaziers_Revised.xlsx			Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4 Pension Plan Name where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.4 § 4262.8(a)(4)	Section C, Item 4
11.	Yes No	Yes	EA Certification Glaziers_Revised.pdf			Financial Assistance Application		§ 4262.4 § 4262.6(c) § 4262.8(a)(4)	Section E, Item 4

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Southern California, Arizona, Colorado & Southern Nevada Glaziers, Architectural Metal & Glass Workers Pension Plan
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PN:	001
SFA Amount Requested:	\$422,495,508.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
12.	Does the application include a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used to calculate the requested SFA amount?	Yes No	Yes	SFA Application Glaziers_Revised.pdf	Page 6		Financial Assistance Application		§ 4262.8(a)(6)	Section D, Item 5
13.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application identify which assumptions (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 changes, does the application include detailed explanations and supporting rationale and information as to why using the identified assumptions is no longer reasonable and why the changed assumptions 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			No assumption changes were made to determine the Plan's eligibility for SFA	Financial Assistance Application		§ 4262.5 § 4262.8(b)(1)	Section D, Item 6.a.
14a.	Does the application identify which assumptions (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 (except for the interest rate, which is determined as required by § 4262.4(3)(1))? If there are any assumption changes, does the application include detailed explanations and supporting rationale and information as to why using the identified original assumptions is no longer reasonable and why the changed assumptions 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 guidance on Special Financial Assistance Assumptions?	Yes No	Yes	Template 7 Glaziers_Revised.xlsx, SFA Application Glaziers_Revised.pdf, and SFA Assumptions Glaziers_Revised.pdf	page 6 of SFA Application Glaziers_Revised.pdf		Financial Assistance Application		§ 4262.5 § 4262.8(b)(1)	Section D, Item 6.b.
14b.	If a plan-specific mortality table is used for Checklist Item #14a, 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?	Yes No N/A	N/A			Plan-specific mortality table not used	Financial Assistance Application		§ 4262.5 § 4262.8(b)(1)	Section D, Item 6.b.
15a.	Does the application include a certification from the plan sponsor with respect to the accuracy of the amount of the fair market value of assets as of the SFA measurement date? Does the certification reference and include information that substantiates the asset value and any projection of the assets to the SFA measurement date?	Yes No	Yes	Certificaiton of FMV of Assets Glaziers.pdf			Financial Assistance Application		§ 4262.8(a)(4)(ii)	Section E, Item 5
15b.	Does the certification in Checklist Item #15a reference and include information that substantiates the asset value and any projection of the assets to the SFA measurement date?	Yes No	Yes	Unaudited Financials 9-30-2021 Glaziers.pdf	Page 2	Total Trust Balance shown in the Balance Sheet	Financial Assistance Application		§ 4262.8(a)(4)(ii)	Section E, Item 5
16a.	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	Yes	SFA Application Glaziers_Revised.pdf	Page 6		Financial Assistance Application		§ 4262.7(d) § 4262.15	Section D, Item 7 Section C, Item 4(c)(iii)
16b.	If Yes was entered for Checklist Item #16a, 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 #16a.	Yes No N/A	Yes	SFA Application Glaziers_Revised.pdf	Page 6	lump sums will be paid within three months after SFA is paid to the Plan	Financial Assistance Application		§ 4262.7(d) § 4262.15	Section D, Item 7 Section C, Item 4(c)(iii)

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Southern California, Arizona, Colorado & Southern Nevada Glaziers, Architectural Metal & Glass Workers Pension Plan
EIN:	51-6030005
PN:	001
SFA Amount Requested:	\$422,495,508.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
16c.	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 #16a and #16b.	Yes No N/A	N/A				Financial Assistance Application		§ 4262.7(d) § 4262.15	Section D, Item 7 Section C, Item 4(c)(iii)
17.	If the SFA measurement date is later than the end of the plan year for the most recent plan financial statements, does the application include a reconciliation of the fair market value of assets from the date of the most recent plan financial statements to the SFA measurement date, showing beginning and ending fair market value of assets, contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income? Enter N/A if the SFA measurement date is not later than the end of the plan year for the most recent plan financial statements.	Yes No N/A	Yes	Unaudited Financials 9-30-2021 Glaziers.pdf	Page 2	Fair Market Value of Plan Assets as of 9/30/2021 is based on Total Trust Balance in the Balance Sheet	Financial Assistance Application		§ 4262.8(a)(4)(ii)	Section D, Item 8
18.	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	2015 Amended & Restated Plan.pdf			Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(1)	Section B, Item 1(a)
19.	Does the application include a copy of the executed plan amendment required by section 4262.6(e)(1) of PBGC's special financial assistance regulation?	Yes No	Yes	4262.6(e)(1) Compliance Amendment.pdf			Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(1) § 4262.6(e)(1)	Section B, Item 1(c)
20.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	Yes	Trust Agreement & Amendments.pdf			Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(3)	Section B, Item 1(b)
21.	In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, does the application include a copy of the proposed plan amendment required by § 4262.6(e)(2) and a certification from the plan sponsor that it will be timely executed? Enter N/A if there was no suspension of benefits.	Yes No N/A	Yes	4262.6(e)(2) Proposed Amendment.pdf			Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(2) § 4262.6(e)(2)	Section B, Item 1(d)
22.	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a statement that the plan was partitioned under section 4233 of ERISA and a copy of the amendment required by § 4262.9(c)(2)? Enter N/A if the plan was not partitioned.	Yes No N/A	N/A				Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(1) § 4262.9(b)(2)	Section B, Item 1(e)
23.	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	03-23-2016 Determination Letter.pdf			Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(3)	Section B, Item 1(f)
24.	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	Yes	2018AVR Glaziers.pdf, 2019AVR Glaziers.pdf, 2020AVR Glaziers.pdf		3 valuations filed	Most recent actuarial valuation for the plan	YYYYAVR Pension Plan Name , where "YYYY" is plan year and "Pension Plan Name" is abbreviated version of the plan name	§ 4262.7(e)(5)	Section B, Item 2
25a.	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 N/A	Yes	Rehab Plan Glaziers.pdf		Plan has been insolvent and receiving PBGC assistance since January 1, 2010	Rehabilitation plan (or funding improvement plan, if applicable)		§ 4262.7(e)(6)	Section B, Item 3
25b.	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 a supplemental document with these details?	Yes No N/A	N/A				Rehabilitation plan (or funding improvement plan, if applicable)		§ 4262.7(e)(6)	Section B, Item 3

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Southern California, Arizona, Colorado & Southern Nevada Glaziers, Architectural Metal & Glass Workers Pension Plan
EIN:	51-6030005
PN:	001
SFA Amount Requested:	\$422,495,508.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
26.	Does the application include the plan's most recent Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)?	Yes No	Yes	2020 Form 5500 Glaziers.pdf			Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Pension Plan Name , where "YYYY" is the plan year and "Pension Plan Name" is abbreviated version of the plan name.	§ 4262.7(e)(7)	Section B, Item 4
27a.	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 application filing date? Enter N/A if the plan does not have to provide certifications for any requested plan year.	Yes No N/A	Yes	2018Zone20180331 Glaziers.pdf, 2019Zone20190329 Glaziers.pdf, 2020Zone20200330 Glaziers.pdf, 2021Zone20210330 Glaziers.pdf		4 zone certifications provided	Zone certification	YYYYZoneYYYYMMDD Pension Plan Name, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared. "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.7(e)(8)	Section B, Item 5
27b.	Does the application include documentation for all certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes? Enter N/A if the plan entered N/A for Checklist Item #27a.	Yes No N/A	Yes	2020Zone20200330 Glaziers.pdf, 2021Zone20210330 Glaziers.pdf		Supplemental documentation for SFA included in reports	Zone certification		§ 4262.7(e)(8)	Section B, Item 5
27c.	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? Enter N/A if the plan entered N/A for Checklist Item #27a or if the application does not include a certification of critical and declining status.	Yes No N/A	Yes	2020Zone20200330 Glaziers.pdf, 2021Zone20210330 Glaziers.pdf	Page 8 (or page 12 of 13 of PDF page numbers)	Plan is currently insolvent and receiving PBGC assistance	Zone certification		§ 4262.7(e)(8)	Section B, Item 5
28.	Does the application include the most recent account statements for all 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	Account Stmt Nov2021 Glaziers.pdf			Bank/Asset statements for all cash and investment accounts		§ 4262.7(e)(9)	Section B, Item 6
29.	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	Audit 2020 Glaziers.pdf & Unaudited Financials 9-30-2021 Glaziers.pdf		Plan is currently insolvent and receiving PBGC assistance	Plan's most recent financial statement (audited, or unaudited if audited not available)		§ 4262.7(e)(10)	Section B, Item 7
30.	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?	Yes No N/A	Yes	Withdrawal Liability Documentation.pdf			Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(12)	Section B, Item 8
31.	Does the application include information required to enable the plan to receive electronic transfer of funds, if the SFA application is approved? See SFA Instructions, Section B, Item 9.	Yes No N/A	Yes	ACH Pmt Form Glaziers.pdf			Other		§ 4262.7(e)(11)	Section B, Item 9
32.	Does the application include the plan's projection of expected benefit payments as reported 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 before the application submission date? 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.	Yes No N/A	Yes	Template 1 Glaziers.xlsx			Financial assistance spreadsheet (template)	Template 1 Pension Plan Name , where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(1)	Section C, Item 1

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Southern California, Arizona, Colorado & Southern Nevada Glaziers, Architectural Metal & Glass Workers Pension Plan
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33.	If the plan was required to enter 10,000 or more participants on line 6f of the most recently filed Form 5500, 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 (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.	Yes No N/A	N/A				Contributing employers	Template 2 Pension Plan Name , where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(2)	Section C, Item 2
34.	Does the application include for each of the most recent 10 plan years immediately preceding the application filing date, the history of 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? Does the history separately show for each of the most recent 10 plan years immediately preceding the application filing date 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 Glaziers.xlsx		Other Contributions include PBGC assistance amounts	Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Pension Plan Name , where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(3)	Section C, Item 3
35.	Does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Item #10 that shows the amount of SFA that would be determined if the assumptions 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 interest rate which should be the same as used for determining the SFA amount and excluding the CBU assumption and administrative expenses assumption which should reflect the changed assumptions consistent with 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)? Enter N/A if this item is not required because all assumptions used (except the interest rate, CBU assumption and administrative expenses assumption) to determine the requested SFA amount are identical to those used in the pre-2021 certification of plan status and if the changed assumptions for CBUs and administrative expenses are consistent with 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. https://www.pbgc.gov/sites/default/files/sfa/SFA-Assumptions-Guidance.pdf See Template 5.	Yes No N/A	Yes	Template 5 Glaziers_Revised.xlsx			Financial assistance spreadsheet (template)	Template 5 Pension Plan Name , where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(2)	Section C, Item 5
36.	Does the application include a reconciliation of the change in the total amount of requested SFA due to each change in assumption from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption change, in the same format as for Checklist Item #10? Enter N/A if this item is not required because all assumptions used (except the interest rate, CBU assumption and administrative expenses assumption) to determine the requested SFA amount are identical to those used in the pre-2021 certification of plan status and if the changed assumptions for CBUs and administrative expenses are consistent with 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, or if the requested SFA amount in Checklist Item #10 is the same as the amount shown in the Baseline details of Checklist Item #32. See Template 6.	Yes No N/A	Yes	Template 6 Glaziers_Revised.xlsx			Financial assistance spreadsheet (template)	Template 6 Pension Plan Name , where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(3)	Section C, Item 6

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

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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 #47.	

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

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

Checklist Item #	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
37a.	Yes No N/A	N/A			Plan is eligible as per the 1/1/2020 zone certification	Financial assistance spreadsheet (template)	Template 7 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(1)	Section C, Item 7(a)
37b.	Yes No N/A	N/A				Financial assistance spreadsheet (template)	Template 7 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(1)	Section C, Item 7(a)
38.	Yes No N/A	Yes	Template 7 Glaziers_Revised.xlsx			Financial assistance spreadsheet (template)	Template 7 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(1)	Section C, Item 7(b)
39a.	Yes No	Yes	Template 8 Glaziers.xlsx			Financial assistance spreadsheet (template)	Template 8 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(5)	Section C, Item 8
39b.	Yes No	Yes	Template 8 Glaziers.xlsx			Financial assistance spreadsheet (template)	Template 8 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(5)	Section C, Item 8
39c.	Yes No	Yes	Template 8 Glaziers.xlsx			Financial assistance spreadsheet (template)	Template 8 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(5)	Section C, Item 8
Supplemental 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)									
40a.	Yes No N/A	N/A				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
40b.	Yes No N/A	N/A				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Southern California, Arizona, Colorado & Southern Nevada Glaziers, Architectural Metal & Glass Workers Pension Plan
EIN:	51-6030005
PN:	001
SFA Amount Requested:	\$422,495,508.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
41a.	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 provided in Checklist Item #1 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? Enter N/A if the plan has not experienced any event.	Yes No N/A	N/A				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
41b.	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 plan entered N/A for Checklist Item #41a. Enter N/A if the event described in Checklist Item #41a was not a merger.	Yes No N/A	N/A				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
42a.	Does the application include a supplemental version of Checklist Item #6 that shows the determination of SFA eligibility as if any events had not occurred? Enter N/A if the plan has not experienced any event.	Yes No N/A	N/A				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
42b.	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 plan entered N/A for Checklist Item #42a. Enter N/A if the event described in Checklist Item #42a was not a merger.	Yes No N/A	N/A				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
43a.	Does the application include a supplemental certification from the plan's enrolled actuary with respect to the plan's SFA eligibility (see Checklist Item #7), but with eligibility determined as if any events had not occurred? Enter N/A if the plan has not experienced any event.	Yes No N/A	N/A				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
43b.	For any merger, does the application include supplemental 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)? Enter N/A if the plan entered N/A for Checklist Item #43a. Also enter N/A if the event described in Checklist Item #43a was not a merger.	Yes No N/A	N/A				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
44a.	Does the application include a supplemental version of Checklist Item #10 that shows the determination of the SFA amount as if any events had not occurred? See Template 4. Enter N/A if the plan has not experienced any events.	Yes No N/A	N/A				Projections for special financial assistance (estimated income, benefit payments and expenses)	For supplemental submission due to any event: <i>Template 4 Pension Plan Name Supp</i> where "Pension Plan Name" is an abbreviated version of the plan name. For a supplemental submission due to a merger, <i>Template 4 Pension Plan Name Merged</i> , where "Pension Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Southern California, Arizona, Colorado & Southern Nevada Glaziers, Architectural Metal & Glass Workers Pension Plan
EIN:	51-6030005
PN:	001
SFA Amount Requested:	\$422,495,508.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
44b.	For any merger, does the application show the SFA determination for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? See Template 4. Enter N/A if the plan entered N/A for Checklist Item #44a. Also enter N/A if the event described in Checklist Item #44a was not a merger.	Yes No N/A	N/A				Projections for special financial assistance (estimated income, benefit payments and expenses)	For a supplemental submission due to a merger, <i>Template 4 Pension Plan Name Merged</i> , where "Pension Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C
45a.	Does the application include a supplemental certification from the plan's enrolled actuary with respect to the plan's SFA amount (see Checklist Item #11), but with the SFA amount determined as if any events had not occurred? Enter N/A if the plan has not experienced any events.	Yes No N/A	N/A				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
45b.	Does this certification clearly identify all assumptions and methods used, sources of participant data and census data, and other relevant information? Enter N/A if the plan entered N/A for Checklist Item #45a.	Yes No N/A	N/A				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
45c.	For any merger, does the application include supplemental 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 plan entered N/A for Checklist Item #45a. Also enter N/A if the event described in Checklist Item #45a was not a merger.	Yes No N/A	N/A				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
45d.	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 plan entered N/A for Checklist Item #45a. Enter N/A if the event described in Checklist Item #45a was not a merger.	Yes No N/A	N/A				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
46a.	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				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
46b.	Does this demonstration 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 #46a.	Yes No N/A	N/A				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Southern California, Arizona, Colorado & Southern Nevada Glaziers, Architectural Metal & Glass Workers Pension Plan
EIN:	51-6030005
PN:	001
SFA Amount Requested:	\$422,495,508.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
47a.	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		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
47b.	Does this demonstration 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				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E

Supplemental 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 #48 through #60. If you are required to complete Checklist Items #48 through #60, your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #48 through #60. All other plans should not provide any responses for Checklist Items #48 through #60.

48.	In addition to the information provided with Checklist Item #18, 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	N/A				Pension plan documents, all versions available, and all amendments signed and dated	Use same naming convention as for Checklist Item #18 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
49.	In addition to the information provided with Checklist Item #20, 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	N/A				Pension plan documents, all versions available, and all amendments signed and dated	Use same naming convention as for Checklist Item #20 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
50.	In addition to the information provided with Checklist Item #23, 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	Use same naming convention as for Checklist Item #23 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
51.	In addition to the information provided with Checklist Item #24, 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	N/A			Identify here how many reports are provided.	Most recent actuarial valuation for the plan	YYYYAVR Pension Plan Name Merged, where "YYYY" is plan year and "Pension Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
52.	In addition to the information provided with Checklist Item #25, 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	N/A				Rehabilitation plan (or funding improvement plan, if applicable)	Use same naming convention as for Checklist Item #25 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Southern California, Arizona, Colorado & Southern Nevada Glaziers, Architectural Metal & Glass Workers Pension Plan
EIN:	51-6030005
PN:	001
SFA Amount Requested:	\$422,495,508.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

Checklist Item #	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
53.	Yes No N/A	N/A				Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Pension Plan Name Merged, where "YYYY" is the plan year and "Pension Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
54.	Yes No N/A	N/A			Identify how many zone certifications are provided.	Zone certification	YYYYZoneYYYYMMDD Pension Plan Name Merged, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared. "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
55.	Yes No N/A	N/A				Bank/Asset statements for all cash and investment accounts	Use same naming convention as for Checklist Item #28 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
56.	Yes No N/A	N/A				Plan's most recent financial statement (audited, or unaudited if audited not available)	Use same naming convention as for Checklist Item #29 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
57.	Yes No N/A	N/A				Pension plan documents, all versions available, and all amendments signed and dated	Use same naming convention as for Checklist Item #30 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
58.	Yes No N/A	N/A				Financial assistance spreadsheet (template)	Template 1 Pension Plan Name Merged, where "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C
59.	Yes No N/A	N/A				Contributing employers	Template 2 Pension Plan Name Merged, where "Pension Plan Name Merged" is an abbreviated version of the plan name fore the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C
60.	Yes No	N/A				Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Pension Plan Name Merged, where "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C

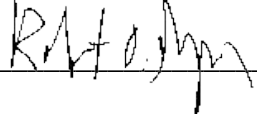
**SOUTHERN CALIFORNIA, ARIZONA, COLORADO
& SOUTHERN NEVADA GLAZIERS,
ARCHITECTURAL METAL & GLASS WORKERS PENSION PLAN**

SFA Certification of Death Audit

This is to certify that Pacific Southwest Administrators (“PSWA”), the third-party administrator for the Southern California, Arizona, Colorado & Southern Nevada Glaziers, Architectural Metal & Glass Workers Pension Plan (the “Plan”), has taken the steps outlined in the Plan’s “Procedures to Locate Missing Participant Data,” including conducting a death audit, for those terminated vested Plan participants aged 75 to 85 for whom the Plan does not have a current address.

Executed this 10th day of June, 2022

Pacific Southwest Administrators, Inc.

By:  _____

Name: Robert O. Glaza

Title: CEO



**Southern California, Arizona, Colorado and
Southern Nevada Glaziers, Architectural
Metal and Glass Workers Pension Plan**
Established 1963



1055 Park View Drive, Suite 111 • Covina, California 91724
Mailing Address: P.O. Box 1378 • Covina, CA 91722-0378
1.800.622.3367 • 626.279.3054 • Fax: 626.279.3055
www.socalglazierstrustfunds.com

**Procedures to Locate Missing Participant Data
Timely Location and Payment of Benefits for Terminated Vested Participants**

Purpose:

The purpose of these procedures is to set forth and document the steps the Trust Fund Office takes to maintain accurate contact information for participants and to locate missing participants.

Required Notices:

1. Annual Separated Vested Notices:

Notices informing participants that they have a benefit under the Plan are mailed around April each year to all separated vested participants, until the participant reaches normal retirement age. The notices also request participants' cell phone numbers and email addresses, and ask the participant to verify marital status, and if married, the spouse's name. In addition, the notices instruct participants to contact the Trust Fund Office if there is any change in the participants' mailing address, other contact information, or their marital status.

Actions:

- Invalid or Missing Address or Returned Mail Due to Invalid Address:
 - Document plan's records of no address availability.
 - Perform an internal search for the terminated participant with an internet (*e.g.*, Google) search. If no results, perform a Lexis/Nexis search.
 - If no results after an internal search, then employ PBI/Status 360 for a search by an external vendor.
 - Once a new address is identified, resend notice.
- If Not Returned with Invalid Address:
 - Assume notification was received.
 - No later than age 60, consider performing the above search steps to verify the address.

2. Age 59 1/2 Notices:

Notices informing participants that they have a benefit under the Plan are mailed (USPS certified mail, return receipt requested recommended) to participants six (6) months prior to attaining normal retirement age of 60 and annually thereafter until the participant applies for their pension benefit. This notification is mailed along with a pension application.

Actions:

- Invalid or Missing Address, Returned Mail Due to Invalid Address or Returned Receipt not Received if Sent by Certified Mail:
 - Document Plan's records.
 - Perform an internal search for the terminated participant, starting with an internet (e.g., Google) search. If no results, perform a Lexis/Nexis search.
 - If no results after an internal search, then employ PBI/Status 360 for a search by an external vendor. Consider whether to use a different external vendor if PBI/Status 360 not locating individuals. Another alternative would be to contact and employ credit reporting agencies.
 - Once a new address is identified, resend notice and application.
- If Signed Certified Mail Receipt Received:
 - Document Plan's records.

3. Age 69 ½ Notices:

Notices informing participants that they must apply for their Plan benefits are mailed to participants on or about age 69 ½ who have not yet applied for their pension benefits. These notifications are mailed along with a pension application. ***These notices must be mailed via certified mail, return receipt requested.***

Actions:

- Invalid or Missing Address, Returned Mail Due to Invalid Address or Returned Receipt not Received:
 - Document Plan's records.
 - Perform an internal search for the terminated participant, starting with an internet (e.g., Google) search. If no results, perform a Lexis/Nexis search.
 - If no results after an internal search, then employ PBI/Status 360 for a search by an external vendor. Consider whether to use a different external vendor if PBI/Status 360 not locating individuals. Another alternative would be to contact and employ credit reporting agencies.
 - Attempt contacting participant via telephone (if available) or email.
 - If no contact information is available on related Plan documents, or no designated Plan beneficiary on file, use electronic search engine to search for a relative/beneficiary.
 - If necessary, retain a personal investigator who specializes in tracking missing persons.
 - If participant's death record is found, reach out to relative/beneficiary via certified mail.
 - Once a new address is identified, resend notice and application.

- If Signed Certified Mail Receipt Received:
 - Document Plan's records.

Additional Steps and Notes:

Location Services Available through PBI and/or Life Status 360 Research Services:

The information available through PBI and Life Status 360 Research Services is supplied by various government agencies.

- Address Search
- Relative Search
- Death Search
 - Obit Finder® - Both PBI and Status 360 offer obituaries searches from more than 1500 national and international newspapers. The newspaper obituary in ObitFinder® is updated daily, and searches obituaries dating as early as February, 2001. PBI charges extra for the obituary searches, if the client is not utilizing Status 360 which automatically includes these services, the client has to approve to pay extra to PBI in order to access these services.
- Search History Tracking

Consider PBI/Status 360's success rate. If not close to 100%, then consider searching for a new entity, get bids, outside referrals.

Services Currently being Used (in addition to individual searches):

Annually, semi-annually or quarterly, a file of all vested participants will be forwarded to PBI and/or Status 360 Research Services. Throughout the year, PBI and/or Status 360 Research Services notifies the Plan if they get any "hits" for updated missing information or dates of death for any participants on the file. At the end of the year, PBI Research Services provides a closing report listing the participants with no hits. This report is kept for documentation purposes.

Reaching Out to the Employers, Local Union and US Postal Office:

In addition to the Location Services discussed above, it is the Trust Fund Office's practice to send out monthly notices to the employers who last reported the employee to seek missing data. The Trust Fund Office also incorporates any information it receives from the U.S. Postal Office and Local Unions, however, when the information is provided from any of the Search Services, the U.S. Postal Office or the employer, the Trust Fund Office mails a letter to the participant to verify the address before the address is utilized for the issuing of any type of benefit.

Missing Participant Data Under Other Circumstances:

Should the Trust Fund Office become aware through other circumstances that participant data is missing or invalid (such as in case where a participant is not cashing his or her benefit checks), the Trust Fund Office will take similar steps as those outlined above to obtain a valid address for the participant.

Southern California, Arizona, Colorado & Southern Nevada Glaziers, Architectural Metal & Glass Workers Pension Plan

The following participants are vested terminated participants who are over age 75 but younger than age 85 as of 1/1/2021.

Payee's Name	BirthDate	1/1/2021 Valuation		Participation Date	Termination Date	Accrued Benefit	Include in SFA	Death Audit performed
		Age	Status				application	
		75.16	Vested Terminated			245.83	Yes	Yes
		75.17	Vested Terminated			129.76	Yes	Yes
		75.21	Vested Terminated			182.05	Yes	Yes
		75.36	Vested Terminated			931.5	Yes	Yes
		75.70	Vested Terminated			39.89	Yes	Yes
		75.99	Vested Terminated			107.03	Yes	Yes
		76.12	Vested Terminated			27.18	Yes	Yes
		76.13	Vested Terminated			18.27	Yes	Yes
		76.15	Vested Terminated			19.92	Yes	Yes
		76.45	Vested Terminated			27.48	Yes	Yes
		76.45	Vested Terminated			63.26	Yes	Yes
		76.74	Vested Terminated			62.17	Yes	Yes
		76.84	Vested Terminated			58.44	Yes	Yes
		76.98	Vested Terminated			38.51	Yes	Yes
		77.14	Vested Terminated			16.04	Yes	Yes
		77.15	Vested Terminated			23.24	Yes	Yes
		77.16	Vested Terminated			18.79	Yes	Yes
		77.65	Vested Terminated			107.15	Yes	Yes
		77.71	Vested Terminated			31.42	Yes	Yes
		77.75	Vested Terminated			17.29	Yes	Yes
		79.26	Vested Terminated			288.37	Yes	Yes
		79.64	Vested Terminated			115.16	Yes	Yes
		79.66	Vested Terminated			7.05	Yes	Yes
		79.82	Vested Terminated			83.7	Yes	Yes
		80.51	Vested Terminated			21.65	Yes	Yes
		80.67	Vested Terminated			766.3	Yes	Yes
		80.68	Vested Terminated			26.57	Yes	Yes
		80.69	Vested Terminated			93.54	Yes	Yes
		81.49	Vested Terminated			18.13	Yes	Yes
		81.79	Vested Terminated			58.73	Yes	Yes
		82.64	Vested Terminated			18.95	Yes	Yes
		83.07	Vested Terminated			65.3	Yes	Yes
		83.35	Vested Terminated			44.2	Yes	Yes
		83.65	Vested Terminated			19.67	Yes	Yes
		84.38	Vested Terminated			112.95	Yes	Yes
		84.99	Vested Terminated			34.35	Yes	Yes

TEMPLATE 4
SFA Determination

v20210824p

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

For supplemental submission due to a merger under § 4262.4(f)(1)(ii): *Template 4 Pension Plan Name Merged*, where "Pension Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

For supplemental submission due to certain events with limitations under § 4262.4(f)(1)(i): *Template 4 Pension Plan Name Supp*, where "Pension 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:

Provide information used to determine the amount of requested SFA for the plan based on a deterministic projection and using the actuarial assumptions as described in § 4262.4 of PBGC's special financial assistance regulation. The information to be provided is:

NOTE: All items below are provided on sheet '4-3 SFA Details' unless otherwise noted.

- a. Interest rate used (the "SFA interest rate"), including supporting details on how it was determined. If such interest rate is the limit described in section 4262(e)(3) of ERISA, identify the month selected by the plan to determine the third segment rate used to calculate the limit. [*Sheet: 4-1 SFA Interest Rate*]
- b. Fair market value of assets on the last day of the calendar quarter immediately preceding the date the application is filed (the "SFA measurement date").
- c. 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, 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. Separately identify benefit payments described in § 4262.4(b)(1) of PBGC's special assistance regulation (excluding the payments in (c)(iii) below) for current retirees and beneficiaries, terminated vested participants not currently receiving benefits, currently active participants and new entrants. [*Sheet: 4-2 SFA Ben Pmts*]
 - iii. Separately identify payments described in § 4262.4(b)(1) of PBGC's special financial assistance regulation 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(c)(iii) of the SFA instructions.]
 - iv. Separately identify administrative expenses expected to be paid using plan assets, excluding the amount owed PBGC under section 4261 of ERISA.
- d. For each plan year in the SFA coverage period, the projected investment income based on the interest rate in (a) above, and the projected fair market value of plan assets at the end of each plan year.
- e. The present value (using the interest rate identified in (a) above) as of the SFA measurement date of each of the separately provided items in (c)(i)-(iv) above.

f. SFA amount determined as a lump sum as of the SFA measurement date. As described in § 4262.4(a) of PBGC's special financial assistance regulation, this amount equals the excess (if any) of the SFA-eligible plan obligations (the present value of the items in (c)(ii) through (c)(iv)) over the SFA-eligible plan resources (item (b) plus the present value of the items in (c)(i)).

Additional instructions for each individual worksheet:

Sheet

4-1 SFA Determination - SFA Interest Rate

See instructions on 4-1 SFA Interest Rate.

4-2 SFA Determination - SFA Benefit Payments

On this sheet, you will provide:

- Basic plan information (plan name, EIN/PN, SFA measurement date, SFA interest rate),
- Year-by-year deterministic projection of benefit payments, and
- Present values as of the SFA measurement date, using the SFA interest rate.

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"), separately identify benefit payments described in § 4262.4(b)(1) of PBGC's special assistance regulation for current retirees and beneficiaries, terminated vested participants not currently receiving benefits, currently active participants and new entrants. On this Sheet 4-2, show all benefit payments as positive amounts.

If the plan has suspended benefit payments under sections 305(e)(9) or 4245 of ERISA, the benefit payments in this Sheet 4-2 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 4-2 should reflect fully restored prospective benefits.

Benefit payments to be paid to participants to restore previously suspended benefits should not be included on this Sheet 4-2, and are separately shown on Sheet 4-3 in the Column (7). All reinstatement of benefits should be shown assuming such reinstatements are paid beginning as of the SFA measurement date (or on the SFA measurement date, for lump sum reinstatement of prior suspended benefits).

Provide the present value as of the SFA measurement date of each separate set of benefit payments, using the limited SFA interest rate from Sheet 4-1. On this sheet, show the present values as positive amounts.

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

4-3 SFA Determination - SFA Details

On this sheet, you will provide:

- Basic plan information (plan name, EIN/PN, SFA measurement date, SFA interest rate),
- Year-by-year deterministic projection, and
- Present values as of the SFA measurement date, using the SFA interest rate.

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 (10). 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 of ERISA, Column (7) should show the benefit payments to be made to restore the past benefits that have been suspended. These amounts should be determined as if such reinstatements 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 decides to make payments 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 reinstatement is 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 (6); Column (7) is only for reinstatement of past benefits that were suspended.

Provide the present values as of the SFA measurement date of each of the projections in Columns (3) through (8), using the limited SFA interest rate from Sheet 4-1. Show the present values as the same sign (positive or negative) as the projected amounts (e.g., benefit payments are negative on this Sheet 4-3, and the present value of benefit payments should also be negative).

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. This first row may be less than a full plan year of information. The first row in the projection period is for the period beginning on the SFA measurement date and ending on the last day of the plan year containing the SFA measurement date. For all other periods, provide the full plan year of information up to the plan year ending in 2051.

Version Updates

Version	Date updated	
v20210824p	08/24/2021	On 4-1 SFA Interest Rate sheet, the wording in cell A19 was updated and additional details were added to cell D19. Also on this sheet, minor formatting changes were made to many of the cells with red text.
v20210820p	08/20/2021	On 4-1 SFA Interest Rate sheet, the link in cell D19 was removed.
v20210706p	07/06/2021	

TEMPLATE 4 - Sheet 4-1
SFA Determination - Interest Rate

v20210824p

Provide the SFA interest rate used, including supporting details on how it was determined.

PLAN INFORMATION

Abbreviated Plan Name:	Glaziers	
EIN:	51-6030005	
PN:	001	
Application Submission Date:	12/31/2021	
SFA measurement date:	09/30/2021	Last day of the calendar quarter immediately preceding the application submission date.
Last day of first plan year ending after the measurement date:	12/31/2021	

SFA Interest Rate Used	3.00%
------------------------	-------

Input amount used in determination of SFA.

Development of interest rate limit:

Plan Interest Rate:	3.00%
Month used for interest rate (<i>month in which application is filed or the 3 preceding months</i>):	Sep-21
ERISA Section 303(h)(2)(C)(iii) rate disregarding modifications made under clause (iv) of such section:	3.36%
Interest Rate Limit (<i>3rd Segment rate plus 200 basis points</i>):	5.36%

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

Month is selected by the plan sponsor.

24-month average third segment rate for selected month without regard to interest rate stabilization rules. These rates are issued by IRS each month. For example, the applicable third segment rate for August 2021 is 3.38%. That rate was 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").

It is 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").

This amount is calculated based on the other information entered.

SFA Interest Rate Calculation (<i>Lesser of Plan Interest Rate and Interest Rate Limit</i>):	3.00%
SFA Interest Rate Match Check:	Match

This amount is calculated based on the other information entered.

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

TEMPLATE 4 - Sheet 4-2
SFA Determination - Benefit Payments

v20210824p

See Supplemental Instructions for Sheet 4-2 on Template 4 Instructions.

PLAN INFORMATION

Abbreviated Plan Name:	Glaziers
EIN:	51-6030005
PN:	001
SFA Measurement Date:	09/30/2021
SFA Interest Rate:	3.00%

On this Sheet 4-2, show all benefit payment amounts and present values as positive amounts.

PRESENT VALUE as of the Measurement Date of Projected Benefit Payments for:

Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
\$237,506,630	\$69,141,712	\$5,250,523	\$0	\$311,898,865

PROJECTED BENEFIT PAYMENTS for:

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
10/01/2021	12/31/2021	\$4,952,728	\$737,578	\$52,161	\$0	\$5,742,466
01/01/2022	12/31/2022	\$19,289,766	\$3,269,166	\$238,871	\$0	\$22,797,803
01/01/2023	12/31/2023	\$18,740,996	\$3,595,461	\$252,598	\$0	\$22,589,055
01/01/2024	12/31/2024	\$18,159,257	\$3,895,910	\$259,098	\$0	\$22,314,265
01/01/2025	12/31/2025	\$17,562,019	\$4,131,383	\$279,577	\$0	\$21,972,979
01/01/2026	12/31/2026	\$16,885,075	\$4,033,637	\$290,332	\$0	\$21,209,045
01/01/2027	12/31/2027	\$16,259,476	\$4,106,838	\$291,773	\$0	\$20,658,087
01/01/2028	12/31/2028	\$15,624,428	\$4,122,607	\$315,056	\$0	\$20,062,091
01/01/2029	12/31/2029	\$14,983,080	\$4,127,185	\$320,238	\$0	\$19,430,503
01/01/2030	12/31/2030	\$14,338,151	\$4,126,684	\$315,505	\$0	\$18,780,341
01/01/2031	12/31/2031	\$13,691,974	\$4,095,913	\$310,979	\$0	\$18,098,866
01/01/2032	12/31/2032	\$13,046,442	\$4,026,080	\$313,553	\$0	\$17,386,076
01/01/2033	12/31/2033	\$12,403,176	\$3,953,822	\$307,253	\$0	\$16,664,251
01/01/2034	12/31/2034	\$11,763,536	\$3,914,695	\$301,099	\$0	\$15,979,330
01/01/2035	12/31/2035	\$11,128,870	\$3,829,528	\$295,089	\$0	\$15,253,488
01/01/2036	12/31/2036	\$10,500,346	\$3,736,345	\$288,451	\$0	\$14,525,142
01/01/2037	12/31/2037	\$9,879,059	\$3,636,332	\$282,198	\$0	\$13,797,588
01/01/2038	12/31/2038	\$9,265,972	\$3,528,357	\$274,673	\$0	\$13,069,002
01/01/2039	12/31/2039	\$8,662,148	\$3,409,121	\$266,696	\$0	\$12,337,965
01/01/2040	12/31/2040	\$8,068,648	\$3,280,775	\$258,244	\$0	\$11,607,667
01/01/2041	12/31/2041	\$7,486,749	\$3,144,611	\$249,328	\$0	\$10,880,688
01/01/2042	12/31/2042	\$6,917,836	\$3,002,707	\$239,903	\$0	\$10,160,446
01/01/2043	12/31/2043	\$6,363,454	\$2,855,743	\$230,057	\$0	\$9,449,254
01/01/2044	12/31/2044	\$5,825,230	\$2,704,336	\$219,780	\$0	\$8,749,345
01/01/2045	12/31/2045	\$5,304,841	\$2,549,220	\$209,099	\$0	\$8,063,160
01/01/2046	12/31/2046	\$4,803,962	\$2,391,721	\$198,053	\$0	\$7,393,736
01/01/2047	12/31/2047	\$4,324,221	\$2,231,442	\$186,693	\$0	\$6,742,357
01/01/2048	12/31/2048	\$3,867,211	\$2,070,089	\$175,079	\$0	\$6,112,379
01/01/2049	12/31/2049	\$3,434,519	\$1,908,880	\$163,289	\$0	\$5,506,688
01/01/2050	12/31/2050	\$3,027,703	\$1,749,131	\$151,414	\$0	\$4,928,248
01/01/2051	12/31/2051	\$2,648,289	\$1,592,173	\$139,561	\$0	\$4,380,022

TEMPLATE 4 - Sheet 4-3

v20210824p

SFA Determination - Details

See Supplemental Instructions for Sheet 4-3 on Template 4 Instructions.

PLAN INFORMATION

Abbreviated Plan Name:	Glaziers
EIN:	51-6030005
PN:	001
SFA Measurement Date:	09/30/2021
SFA Interest Rate:	3.00%

PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for:								
(1)	(2)	PV of (3)	PV of (4)	PV of (5)	PV of (6)	PV of (7)	PV of (8)	
Fair Market Value as of the SFA Measurement Date	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4-2)	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(1)+(2)+Sum of PV of (3) through PV of (8) [NOTE: This amount should be \$0]
\$3,979,683	\$422,495,508	\$3,786,197	\$0	\$0	(\$311,898,865)	(\$99,699,223)	(\$18,663,301)	\$0

Show payments INTO the plan as positive, and payments OUT of the plan as negative, so that the sum of (1) through (9) equals (10).

Plan Year Start Date	Plan Year End Date	(1) Fair Market Value of Assets at Beginning of Plan Year	(2) SFA Amount as of the SFA Measurement Date	(3) Contributions	(4) Withdrawal Liability Payments	(5) Other Payments to Plan (excluding financial assistance and SFA)	(6) Benefit Payments (should match total from Sheet 4-2)	(7) Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(8) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(9) Investment Income Based on SFA Interest Rate	(10) Fair Market Value of Assets at End of Plan Year
10/01/2021	12/31/2021	\$3,979,683	\$422,495,508	\$47,338	\$0	\$0	-\$5,742,466	-\$99,699,223	-\$110,665	\$2,429,048	\$323,399,223
01/01/2022	12/31/2022	\$323,399,223		\$189,353	\$0	\$0	-\$22,797,803		-\$790,000	\$9,351,000	\$309,351,773
01/01/2023	12/31/2023	\$309,351,773		\$189,353	\$0	\$0	-\$22,589,055		-\$808,221	\$8,932,434	\$295,076,284
01/01/2024	12/31/2024	\$295,076,284		\$189,353	\$0	\$0	-\$22,314,265		-\$825,164	\$8,508,037	\$280,634,245
01/01/2025	12/31/2025	\$280,634,245		\$189,353	\$0	\$0	-\$21,972,979		-\$842,407	\$8,079,637	\$266,087,849
01/01/2026	12/31/2026	\$266,087,849		\$189,353	\$0	\$0	-\$21,209,045		-\$859,958	\$7,654,441	\$251,862,641
01/01/2027	12/31/2027	\$251,862,641		\$189,353	\$0	\$0	-\$20,658,087		-\$877,829	\$7,235,681	\$237,751,759
01/01/2028	12/31/2028	\$237,751,759		\$189,353	\$0	\$0	-\$20,062,091		-\$896,030	\$6,821,021	\$223,804,013
01/01/2029	12/31/2029	\$223,804,013		\$189,353	\$0	\$0	-\$19,430,503		-\$914,573	\$6,411,785	\$210,060,074
01/01/2030	12/31/2030	\$210,060,074		\$189,353	\$0	\$0	-\$18,780,341		-\$933,470	\$6,008,935	\$196,544,551
01/01/2031	12/31/2031	\$196,544,551		\$189,353	\$0	\$0	-\$18,098,866		-\$980,148	\$5,612,992	\$183,267,882
01/01/2032	12/31/2032	\$183,267,882		\$189,353	\$0	\$0	-\$17,386,076		-\$998,568	\$5,225,107	\$170,297,699
01/01/2033	12/31/2033	\$170,297,699		\$189,353	\$0	\$0	-\$16,664,251		-\$1,017,331	\$4,846,548	\$157,652,018
01/01/2034	12/31/2034	\$157,652,018		\$189,353	\$0	\$0	-\$15,979,330		-\$1,036,460	\$4,477,164	\$145,302,745
01/01/2035	12/31/2035	\$145,302,745		\$189,353	\$0	\$0	-\$15,253,488		-\$1,055,977	\$4,117,281	\$133,299,913
01/01/2036	12/31/2036	\$133,299,913		\$189,353	\$0	\$0	-\$14,525,142		-\$1,075,909	\$3,767,822	\$121,656,038
01/01/2037	12/31/2037	\$121,656,038		\$189,353	\$0	\$0	-\$13,797,588		-\$1,096,280	\$3,429,113	\$110,380,637
01/01/2038	12/31/2038	\$110,380,637		\$189,353	\$0	\$0	-\$13,069,002		-\$1,117,119	\$3,101,468	\$99,485,336
01/01/2039	12/31/2039	\$99,485,336		\$189,353	\$0	\$0	-\$12,337,965		-\$1,138,458	\$2,785,254	\$88,983,521
01/01/2040	12/31/2040	\$88,983,521		\$189,353	\$0	\$0	-\$11,607,667		-\$1,161,708	\$2,480,805	\$78,884,304
01/01/2041	12/31/2041	\$78,884,304		\$189,353	\$0	\$0	-\$10,880,688		-\$1,185,338	\$2,188,379	\$69,196,010
01/01/2042	12/31/2042	\$69,196,010		\$189,353	\$0	\$0	-\$10,160,446		-\$1,209,392	\$1,908,173	\$59,923,699
01/01/2043	12/31/2043	\$59,923,699		\$189,353	\$0	\$0	-\$9,449,254		-\$1,133,911	\$1,641,804	\$51,171,691
01/01/2044	12/31/2044	\$51,171,691		\$189,353	\$0	\$0	-\$8,749,345		-\$1,049,921	\$1,391,002	\$42,952,780
01/01/2045	12/31/2045	\$42,952,780		\$189,353	\$0	\$0	-\$8,063,160		-\$967,579	\$1,155,963	\$35,267,356
01/01/2046	12/31/2046	\$35,267,356		\$189,353	\$0	\$0	-\$7,393,736		-\$887,248	\$936,646	\$28,112,372
01/01/2047	12/31/2047	\$28,112,372		\$189,353	\$0	\$0	-\$6,742,357		-\$809,083	\$732,940	\$21,483,225
01/01/2048	12/31/2048	\$21,483,225		\$189,353	\$0	\$0	-\$6,112,379		-\$733,485	\$544,649	\$15,371,363
01/01/2049	12/31/2049	\$15,371,363		\$189,353	\$0	\$0	-\$5,506,688		-\$660,803	\$371,469	\$9,764,695
01/01/2050	12/31/2050	\$9,764,695		\$189,353	\$0	\$0	-\$4,928,248		-\$591,390	\$212,987	\$4,647,396
01/01/2051	12/31/2051	\$4,647,396		\$189,353	\$0	\$0	-\$4,380,022		-\$525,603	\$68,678	-\$197

TEMPLATE 5

v20210723p

Baseline

File name: *Template 5 Pension Plan Name*, where "Pension 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 5 is not required if all assumptions used (except the interest rate, Contribution Base Unit (CBU) assumption and administrative expenses assumption) 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") and if the changed assumptions for CBUs and administrative expenses are consistent with 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.

Provide a separate deterministic projection ("Baseline") in the same format as Template 4 (Sheets 4-2 and 4-3 only) that shows the amount of SFA that would be determined if all underlying assumptions used in the projection were the same as those used in the pre-2021 certification of plan status, excluding the plan's interest rate which should be the same as used in Template 4 (see sheet 4-1) and excluding the CBU assumption and administrative expenses assumption which should reflect the changed assumptions consistent with 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..

For purposes of this Template 5, any assumption change made in accordance with Section III, Acceptable Assumption Changes, of PBGC's guidance on Special Financial Assistance Assumptions should be reflected in this Baseline calculation of the SFA amount and supporting projection information. See examples in the SFA instructions for Section C, Item 5.

Additional instructions for each individual worksheet:

Sheet

5-1 Baseline - Benefit Payments

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

5-2 Baseline - Details

See Template 4 instructions for Sheet 4-3, except provide the projections and present value information used to determine the Baseline SFA amount.

TEMPLATE 5 - Sheet 5-1

v20210723p

Baseline - Benefit Payments

See Supplemental Instructions for Sheet 4-2 on Template 4 Instructions.

PLAN INFORMATION

Abbreviated Plan Name:	Glaziers
EIN:	51-6030005
PN:	001
SFA Measurement Date:	09/30/2021
SFA Interest Rate:	3.00%

On this Sheet 5-1, show all benefit payment amounts and present values as positive amounts.

PRESENT VALUE as of the Measurement Date of Projected Benefit Payments for:

Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
\$208,676,438	\$59,842,844	\$4,632,423	\$0	\$273,151,705

PROJECTED BENEFIT PAYMENTS for:

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
10/01/2021	12/31/2021	\$4,903,086	\$722,682	\$51,967	\$0	\$5,677,734
01/01/2022	12/31/2022	\$18,892,580	\$3,208,084	\$237,984	\$0	\$22,338,648
01/01/2023	12/31/2023	\$18,152,127	\$3,532,241	\$251,632	\$0	\$21,936,000
01/01/2024	12/31/2024	\$17,386,220	\$3,829,798	\$258,088	\$0	\$21,474,107
01/01/2025	12/31/2025	\$16,617,743	\$4,062,781	\$278,427	\$0	\$20,958,952
01/01/2026	12/31/2026	\$15,783,265	\$3,869,340	\$282,934	\$0	\$19,935,539
01/01/2027	12/31/2027	\$15,013,410	\$3,909,788	\$282,214	\$0	\$19,205,412
01/01/2028	12/31/2028	\$14,248,199	\$3,889,568	\$302,964	\$0	\$18,440,731
01/01/2029	12/31/2029	\$13,490,734	\$3,854,057	\$305,673	\$0	\$17,650,464
01/01/2030	12/31/2030	\$12,743,484	\$3,811,065	\$298,200	\$0	\$16,852,749
01/01/2031	12/31/2031	\$12,008,457	\$3,737,723	\$290,630	\$0	\$16,036,810
01/01/2032	12/31/2032	\$11,287,348	\$3,622,890	\$289,976	\$0	\$15,200,214
01/01/2033	12/31/2033	\$10,581,540	\$3,504,407	\$280,152	\$0	\$14,366,099
01/01/2034	12/31/2034	\$9,892,159	\$3,416,974	\$270,482	\$0	\$13,579,615
01/01/2035	12/31/2035	\$9,220,202	\$3,283,624	\$260,937	\$0	\$12,764,763
01/01/2036	12/31/2036	\$8,566,362	\$3,142,796	\$250,697	\$0	\$11,959,855
01/01/2037	12/31/2037	\$7,931,320	\$2,996,749	\$240,700	\$0	\$11,168,769
01/01/2038	12/31/2038	\$7,315,685	\$2,844,481	\$229,542	\$0	\$10,389,708
01/01/2039	12/31/2039	\$6,720,244	\$2,682,779	\$217,991	\$0	\$9,621,014
01/01/2040	12/31/2040	\$6,145,905	\$2,516,162	\$206,084	\$0	\$8,868,151
01/01/2041	12/31/2041	\$5,593,642	\$2,346,292	\$193,916	\$0	\$8,133,849
01/01/2042	12/31/2042	\$5,064,618	\$2,176,125	\$181,509	\$0	\$7,422,252
01/01/2043	12/31/2043	\$4,560,096	\$2,007,193	\$169,064	\$0	\$6,736,353
01/01/2044	12/31/2044	\$4,081,291	\$1,840,838	\$156,639	\$0	\$6,078,768
01/01/2045	12/31/2045	\$3,629,431	\$1,678,405	\$144,340	\$0	\$5,452,176
01/01/2046	12/31/2046	\$3,205,589	\$1,521,551	\$132,271	\$0	\$4,859,411
01/01/2047	12/31/2047	\$2,810,683	\$1,370,066	\$120,517	\$0	\$4,301,266
01/01/2048	12/31/2048	\$2,445,386	\$1,225,550	\$109,152	\$0	\$3,780,088
01/01/2049	12/31/2049	\$2,110,115	\$1,088,874	\$98,248	\$0	\$3,297,237
01/01/2050	12/31/2050	\$1,804,958	\$960,733	\$87,859	\$0	\$2,853,550
01/01/2051	12/31/2051	\$1,527,478	\$841,601	\$78,036	\$0	\$2,447,115

Baseline - Details

See Supplemental Instructions for Sheet 4-3 on Template 4 Instructions.

PLAN INFORMATION

Abbreviated Plan Name:	Glaziers
EIN:	51-6030005
PN:	001
SFA Measurement Date:	09/30/2021
SFA Interest Rate:	3.00%

PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for:								
(1)	(2)	PV of (3)	PV of (4)	PV of (5)	PV of (6)	PV of (7)	PV of (8)	
Fair Market Value as of the SFA Measurement Date	Baseline SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 5-1)	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(1)+(2)+Sum of PV of (3) through PV of (8) [NOTE: This amount should be \$0]
\$3,979,683	\$382,183,385	\$3,786,197	\$0	\$0	(\$273,151,705)	(\$99,699,223)	(\$17,098,338)	\$0

Show payments INTO the plan as positive, and payments OUT of the plan as negative, so that the sum of (1) through (9) equals (10).

Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Fair Market Value of Assets at Beginning of Plan Year	Baseline SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 5-1)	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Investment Income Based on SFA Interest Rate	Fair Market Value of Assets at End of Plan Year
10/01/2021	12/31/2021	\$3,979,683	\$382,183,385	\$47,338	\$0	\$0	-\$5,677,734	-\$99,699,223	-\$110,665	\$2,126,950	\$282,849,734
01/01/2022	12/31/2022	\$282,849,734		\$189,353	\$0	\$0	-\$22,338,648	-\$790,000	-\$808,221	\$8,141,403	\$268,051,841
01/01/2023	12/31/2023	\$268,051,841		\$189,353	\$0	\$0	-\$21,936,000	-\$825,164	-\$859,958	\$7,703,232	\$253,200,206
01/01/2024	12/31/2024	\$253,200,206		\$189,353	\$0	\$0	-\$21,474,107	-\$842,407	-\$877,829	\$7,264,357	\$238,354,646
01/01/2025	12/31/2025	\$238,354,646		\$189,353	\$0	\$0	-\$20,958,952	-\$896,030	-\$914,573	\$6,826,459	\$223,569,099
01/01/2026	12/31/2026	\$223,569,099		\$189,353	\$0	\$0	-\$19,935,539	-\$933,470	-\$998,568	\$6,397,981	\$209,360,937
01/01/2027	12/31/2027	\$209,360,937		\$189,353	\$0	\$0	-\$19,205,412	-\$980,148	-\$1,017,331	\$5,982,420	\$195,449,469
01/01/2028	12/31/2028	\$195,449,469		\$189,353	\$0	\$0	-\$18,440,731	-\$1,036,460	-\$1,055,977	\$5,576,273	\$181,878,334
01/01/2029	12/31/2029	\$181,878,334		\$189,353	\$0	\$0	-\$17,650,464	-\$1,075,909	-\$1,064,178	\$5,180,715	\$168,683,365
01/01/2030	12/31/2030	\$168,683,365		\$189,353	\$0	\$0	-\$16,852,749	-\$1,096,280	-\$1,075,909	\$4,796,548	\$155,883,047
01/01/2031	12/31/2031	\$155,883,047		\$189,353	\$0	\$0	-\$16,036,810	-\$1,117,119	-\$1,096,280	\$4,424,077	\$143,479,520
01/01/2032	12/31/2032	\$143,479,520		\$189,353	\$0	\$0	-\$15,200,214	-\$1,138,458	-\$1,117,119	\$4,064,244	\$131,534,335
01/01/2033	12/31/2033	\$131,534,335		\$189,353	\$0	\$0	-\$14,366,099	-\$1,168,769	-\$1,138,458	\$3,718,119	\$120,058,378
01/01/2034	12/31/2034	\$120,058,378		\$189,353	\$0	\$0	-\$13,579,615	-\$1,189,855	-\$1,138,458	\$3,385,351	\$109,017,007
01/01/2035	12/31/2035	\$109,017,007		\$189,353	\$0	\$0	-\$12,764,763	-\$1,199,855	-\$1,138,458	\$3,066,039	\$98,451,659
01/01/2036	12/31/2036	\$98,451,659		\$189,353	\$0	\$0	-\$11,959,855	-\$1,210,280	-\$1,138,458	\$2,760,854	\$88,366,102
01/01/2037	12/31/2037	\$88,366,102		\$189,353	\$0	\$0	-\$11,168,769	-\$1,220,708	-\$1,138,458	\$2,469,848	\$78,760,253
01/01/2038	12/31/2038	\$78,760,253		\$189,353	\$0	\$0	-\$10,389,708	-\$1,230,708	-\$1,138,458	\$2,193,045	\$69,635,825
01/01/2039	12/31/2039	\$69,635,825		\$189,353	\$0	\$0	-\$9,621,014	-\$1,240,708	-\$1,138,458	\$1,930,523	\$60,996,229
01/01/2040	12/31/2040	\$60,996,229		\$189,353	\$0	\$0	-\$8,868,151	-\$1,250,708	-\$1,138,458	\$1,683,742	\$52,936,996
01/01/2041	12/31/2041	\$52,936,996		\$189,353	\$0	\$0	-\$8,133,849	-\$1,260,708	-\$1,138,458	\$1,454,302	\$45,470,739
01/01/2042	12/31/2042	\$45,470,739		\$189,353	\$0	\$0	-\$7,422,252	-\$1,270,708	-\$1,138,458	\$1,242,269	\$38,589,439
01/01/2043	12/31/2043	\$38,589,439		\$189,353	\$0	\$0	-\$6,736,353	-\$1,280,708	-\$1,138,458	\$1,047,353	\$32,281,430
01/01/2044	12/31/2044	\$32,281,430		\$189,353	\$0	\$0	-\$6,078,768	-\$1,290,708	-\$1,138,458	\$869,160	\$26,531,723
01/01/2045	12/31/2045	\$26,531,723		\$189,353	\$0	\$0	-\$5,452,176	-\$1,300,708	-\$1,138,458	\$707,195	\$21,321,834
01/01/2046	12/31/2046	\$21,321,834		\$189,353	\$0	\$0	-\$4,859,411	-\$1,310,708	-\$1,138,458	\$560,857	\$16,629,505
01/01/2047	12/31/2047	\$16,629,505		\$189,353	\$0	\$0	-\$4,301,266	-\$1,320,708	-\$1,138,458	\$429,464	\$12,430,905
01/01/2048	12/31/2048	\$12,430,905		\$189,353	\$0	\$0	-\$3,780,088	-\$1,330,708	-\$1,138,458	\$312,262	\$8,698,822
01/01/2049	12/31/2049	\$8,698,822		\$189,353	\$0	\$0	-\$3,297,237	-\$1,340,708	-\$1,138,458	\$208,411	\$5,403,681
01/01/2050	12/31/2050	\$5,403,681		\$189,353	\$0	\$0	-\$2,853,550	-\$1,350,708	-\$1,138,458	\$117,011	\$2,514,070
01/01/2051	12/31/2051	\$2,514,070		\$189,353	\$0	\$0	-\$2,447,115	-\$1,360,708	-\$1,138,458	\$37,151	-\$195

TEMPLATE 6
Reconciliation

v20210723p

File name: *Template 6 Pension Plan Name*, where "Pension 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 6 is not required if all assumptions used (except the interest rate, CBU assumption and administrative expenses assumption) to determine the requested SFA amount are identical to those used in the pre-2021 certification of plan status and if the changed assumptions for CBUs and administrative expenses are consistent with 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 Template 6 is also not required if the requested SFA amount from Template 4 is the same as the SFA amount shown in Template 5 (Baseline).

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

For each assumption change from the Baseline through the requested SFA amount, provide a deterministic projection in the same format as Template 4.

Additional instructions for each individual worksheet:

Sheet

6-1 Reconciliation

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

6-2 Reconciliation Details

For Reconciliation Details sheets, see Template 4 instructions for Sheet 4-3, except provide the projections and present value information used to determine each Item number from the Reconciliation in Sheet 6-1.

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

6-3 Reconciliation Details

See instructions for 6-2 Reconciliation Details.

6-4 Reconciliation Details

See instructions for 6-2 Reconciliation Details.

6-5 Reconciliation Details

See instructions for 6-2 Reconciliation Details.

Version Updates

Version	Date Updated	
v20210723p	07/23/2021	On Sheets 6-2, 6-3, 6-3, and 6-5: (1) unprotected Cells A1:B1, and (2) in Cell H14 and Cell H19, removed reference to Sheet 4-2. Updated the version number in top right corner of each sheet. Added this section on Version Updates and protected the Version Updates cells.
v20210706p	07/06/2021	

TEMPLATE 6 - Sheet 6-1

Reconciliation - Summary

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

PLAN INFORMATION

Abbreviated Plan Name:	Glaziers
EIN:	51-6030005
PN:	001

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	\$382,183,385
2	Change in Mortality Assumption	\$39,943,399	\$422,126,784
3	Include Inactive Vested Participants 75 and older (but younger than 85)	\$368,724	\$422,495,508
4		\$0	
5		\$0	

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

From Template 5.

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

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

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

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

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

Reconciliation - Details

See Supplemental Instructions for Sheet 4-3 on Template 4 Instructions.

PLAN INFORMATION

Abbreviated Plan Name:	Glaziers Pension Plan
EIN:	51-6030005
PN:	001
SFA Measurement Date:	09/30/2021
SFA Interest Rate:	3.00%

PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for:								
(1)	(2)	PV of (3)	PV of (4)	PV of (5)	PV of (6)	PV of (7)	PV of (8)	
Fair Market Value as of the SFA Measurement Date	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(1)+(2)+Sum of PV of (3) through PV of (8) [NOTE: This amount should be \$0]
\$3,979,683	\$422,126,784	\$3,786,197	\$0	\$0	(\$311,530,400)	(\$99,699,223)	(\$18,663,041)	\$0

Show payments INTO the plan as positive, and payments OUT of the plan as negative, so that the sum of (1) through (9) equals (10).

Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Fair Market Value of Assets at Beginning of Plan Year	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Investment Income Based on SFA Interest Rate	Fair Market Value of Assets at End of Plan Year
10/01/2021	12/31/2021	\$3,979,683	\$422,126,784	\$47,338	\$0	\$0	-\$5,731,188	-\$99,699,223	-\$110,665	\$2,426,325	\$323,039,054
01/01/2022	12/31/2022	\$323,039,054		\$189,353	\$0	\$0	-\$22,752,688	-\$790,000	\$9,340,872	\$309,026,591	
01/01/2023	12/31/2023	\$309,026,591		\$189,353	\$0	\$0	-\$22,543,940	-\$808,221	\$8,923,356	\$294,787,139	
01/01/2024	12/31/2024	\$294,787,139		\$189,353	\$0	\$0	-\$22,269,150	-\$825,164	\$8,500,040	\$280,382,217	
01/01/2025	12/31/2025	\$280,382,217		\$189,353	\$0	\$0	-\$21,927,864	-\$842,407	\$8,072,753	\$265,874,052	
01/01/2026	12/31/2026	\$265,874,052		\$189,353	\$0	\$0	-\$21,176,214	-\$859,958	\$7,648,519	\$251,675,754	
01/01/2027	12/31/2027	\$251,675,754		\$189,353	\$0	\$0	-\$20,627,934	-\$877,829	\$7,230,526	\$237,589,870	
01/01/2028	12/31/2028	\$237,589,870		\$189,353	\$0	\$0	-\$20,034,641	-\$896,030	\$6,816,576	\$223,665,129	
01/01/2029	12/31/2029	\$223,665,129		\$189,353	\$0	\$0	-\$19,405,753	-\$914,573	\$6,407,989	\$209,942,146	
01/01/2030	12/31/2030	\$209,942,146		\$189,353	\$0	\$0	-\$18,758,256	-\$933,470	\$6,005,729	\$196,445,501	
01/01/2031	12/31/2031	\$196,445,501		\$189,353	\$0	\$0	-\$18,079,381	-\$980,148	\$5,610,312	\$183,185,638	
01/01/2032	12/31/2032	\$183,185,638		\$189,353	\$0	\$0	-\$17,369,090	-\$998,568	\$5,222,895	\$170,230,228	
01/01/2033	12/31/2033	\$170,230,228		\$189,353	\$0	\$0	-\$16,649,632	-\$1,017,331	\$4,844,743	\$157,597,361	
01/01/2034	12/31/2034	\$157,597,361		\$189,353	\$0	\$0	-\$15,966,920	-\$1,036,460	\$4,475,710	\$145,259,046	
01/01/2035	12/31/2035	\$145,259,046		\$189,353	\$0	\$0	-\$15,243,104	-\$1,055,977	\$4,116,125	\$133,265,443	
01/01/2036	12/31/2036	\$133,265,443		\$189,353	\$0	\$0	-\$14,516,586	-\$1,075,909	\$3,766,916	\$121,629,218	
01/01/2037	12/31/2037	\$121,629,218		\$189,353	\$0	\$0	-\$13,790,652	-\$1,096,280	\$3,428,413	\$110,360,052	
01/01/2038	12/31/2038	\$110,360,052		\$189,353	\$0	\$0	-\$13,063,470	-\$1,117,119	\$3,100,933	\$99,469,749	
01/01/2039	12/31/2039	\$99,469,749		\$189,353	\$0	\$0	-\$12,333,623	-\$1,138,458	\$2,784,852	\$88,971,873	
01/01/2040	12/31/2040	\$88,971,873		\$189,353	\$0	\$0	-\$11,604,316	-\$1,161,708	\$2,480,506	\$78,875,708	
01/01/2041	12/31/2041	\$78,875,708		\$189,353	\$0	\$0	-\$10,878,144	-\$1,185,338	\$2,188,159	\$69,189,738	
01/01/2042	12/31/2042	\$69,189,738		\$189,353	\$0	\$0	-\$10,158,551	-\$1,209,392	\$1,908,013	\$59,919,162	
01/01/2043	12/31/2043	\$59,919,162		\$189,353	\$0	\$0	-\$9,447,870	-\$1,133,744	\$1,641,691	\$51,168,592	
01/01/2044	12/31/2044	\$51,168,592		\$189,353	\$0	\$0	-\$8,748,354	-\$1,049,802	\$1,390,926	\$42,950,715	
01/01/2045	12/31/2045	\$42,950,715		\$189,353	\$0	\$0	-\$8,062,466	-\$967,496	\$1,155,912	\$35,266,018	
01/01/2046	12/31/2046	\$35,266,018		\$189,353	\$0	\$0	-\$7,393,260	-\$887,191	\$936,614	\$28,111,534	
01/01/2047	12/31/2047	\$28,111,534		\$189,353	\$0	\$0	-\$6,742,039	-\$809,045	\$732,920	\$21,482,723	
01/01/2048	12/31/2048	\$21,482,723		\$189,353	\$0	\$0	-\$6,112,172	-\$733,461	\$544,638	\$15,371,081	
01/01/2049	12/31/2049	\$15,371,081		\$189,353	\$0	\$0	-\$5,506,557	-\$660,787	\$371,463	\$9,764,553	
01/01/2050	12/31/2050	\$9,764,553		\$189,353	\$0	\$0	-\$4,928,167	-\$591,380	\$212,984	\$4,647,343	
01/01/2051	12/31/2051	\$4,647,343		\$189,353	\$0	\$0	-\$4,379,974	-\$525,597	\$68,677	-\$197	

Reconciliation - Details

See Supplemental Instructions for Sheet 4-3 on Template 4 Instructions.

PLAN INFORMATION

Abbreviated Plan Name:	Glaziers Pension Plan	
EIN:	51-6030005	
PN:	001	
SFA Measurement Date:	09/30/2021	
SFA Interest Rate:	01/00/1900	

PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for:								
(1)	(2)	PV of (3)	PV of (4)	PV of (5)	PV of (6)	PV of (7)	PV of (8)	
Fair Market Value as of the SFA Measurement Date	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(1)+(2)+Sum of PV of (3) through PV of (8) [NOTE: This amount should be \$0]
\$3,979,683	\$422,495,508	\$3,786,197	\$0	\$0	(\$311,898,865)	(\$99,699,223)	(\$18,663,301)	\$0

Show payments INTO the plan as positive, and payments OUT of the plan as negative, so that the sum of (1) through (9) equals (10).

Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Fair Market Value of Assets at Beginning of Plan Year	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Investment Income Based on SFA Interest Rate	Fair Market Value of Assets at End of Plan Year
10/01/2021	12/31/2021	\$3,979,683	\$422,495,508	\$47,338	\$0	\$0	-\$5,742,466	-\$99,699,223	-\$110,665	\$2,429,048	\$323,399,223
01/01/2022	12/31/2022	\$323,399,223		\$189,353	\$0	\$0	-\$22,797,803	-\$790,000	\$9,351,000	\$309,351,773	
01/01/2023	12/31/2023	\$309,351,773		\$189,353	\$0	\$0	-\$22,589,055	-\$808,221	\$8,932,434	\$295,076,284	
01/01/2024	12/31/2024	\$295,076,284		\$189,353	\$0	\$0	-\$22,314,265	-\$825,164	\$8,508,037	\$280,634,245	
01/01/2025	12/31/2025	\$280,634,245		\$189,353	\$0	\$0	-\$21,972,979	-\$842,407	\$8,079,637	\$266,087,849	
01/01/2026	12/31/2026	\$266,087,849		\$189,353	\$0	\$0	-\$21,209,045	-\$859,958	\$7,654,441	\$251,862,641	
01/01/2027	12/31/2027	\$251,862,641		\$189,353	\$0	\$0	-\$20,658,087	-\$877,829	\$7,235,681	\$237,751,759	
01/01/2028	12/31/2028	\$237,751,759		\$189,353	\$0	\$0	-\$20,062,091	-\$896,030	\$6,821,021	\$223,804,013	
01/01/2029	12/31/2029	\$223,804,013		\$189,353	\$0	\$0	-\$19,430,503	-\$914,573	\$6,411,785	\$210,060,074	
01/01/2030	12/31/2030	\$210,060,074		\$189,353	\$0	\$0	-\$18,780,341	-\$933,470	\$6,008,935	\$196,544,551	
01/01/2031	12/31/2031	\$196,544,551		\$189,353	\$0	\$0	-\$18,098,866	-\$980,148	\$5,612,992	\$183,267,882	
01/01/2032	12/31/2032	\$183,267,882		\$189,353	\$0	\$0	-\$17,386,076	-\$998,568	\$5,225,107	\$170,297,699	
01/01/2033	12/31/2033	\$170,297,699		\$189,353	\$0	\$0	-\$16,664,251	-\$1,017,331	\$4,846,548	\$157,652,018	
01/01/2034	12/31/2034	\$157,652,018		\$189,353	\$0	\$0	-\$15,979,330	-\$1,036,460	\$4,477,164	\$145,302,745	
01/01/2035	12/31/2035	\$145,302,745		\$189,353	\$0	\$0	-\$15,253,488	-\$1,055,977	\$4,117,281	\$133,299,913	
01/01/2036	12/31/2036	\$133,299,913		\$189,353	\$0	\$0	-\$14,525,142	-\$1,075,909	\$3,767,822	\$121,656,038	
01/01/2037	12/31/2037	\$121,656,038		\$189,353	\$0	\$0	-\$13,797,588	-\$1,096,280	\$3,429,113	\$110,380,637	
01/01/2038	12/31/2038	\$110,380,637		\$189,353	\$0	\$0	-\$13,069,002	-\$1,117,119	\$3,101,468	\$99,485,336	
01/01/2039	12/31/2039	\$99,485,336		\$189,353	\$0	\$0	-\$12,337,965	-\$1,138,458	\$2,785,254	\$88,983,521	
01/01/2040	12/31/2040	\$88,983,521		\$189,353	\$0	\$0	-\$11,607,667	-\$1,161,708	\$2,480,805	\$78,884,304	
01/01/2041	12/31/2041	\$78,884,304		\$189,353	\$0	\$0	-\$10,880,688	-\$1,185,338	\$2,188,379	\$69,196,010	
01/01/2042	12/31/2042	\$69,196,010		\$189,353	\$0	\$0	-\$10,160,446	-\$1,209,392	\$1,908,173	\$59,923,699	
01/01/2043	12/31/2043	\$59,923,699		\$189,353	\$0	\$0	-\$9,449,254	-\$1,133,911	\$1,641,804	\$51,171,691	
01/01/2044	12/31/2044	\$51,171,691		\$189,353	\$0	\$0	-\$8,749,345	-\$1,049,921	\$1,391,002	\$42,952,780	
01/01/2045	12/31/2045	\$42,952,780		\$189,353	\$0	\$0	-\$8,063,160	-\$967,579	\$1,155,963	\$35,267,356	
01/01/2046	12/31/2046	\$35,267,356		\$189,353	\$0	\$0	-\$7,393,736	-\$887,248	\$936,646	\$28,112,372	
01/01/2047	12/31/2047	\$28,112,372		\$189,353	\$0	\$0	-\$6,742,357	-\$809,083	\$732,940	\$21,483,225	
01/01/2048	12/31/2048	\$21,483,225		\$189,353	\$0	\$0	-\$6,112,379	-\$733,485	\$544,649	\$15,371,363	
01/01/2049	12/31/2049	\$15,371,363		\$189,353	\$0	\$0	-\$5,506,688	-\$660,803	\$371,469	\$9,764,695	
01/01/2050	12/31/2050	\$9,764,695		\$189,353	\$0	\$0	-\$4,928,248	-\$591,390	\$212,987	\$4,647,396	
01/01/2051	12/31/2051	\$4,647,396		\$189,353	\$0	\$0	-\$4,380,022	-\$525,603	\$68,678	-\$197	

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.

X

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.

TEMPLATE 7

v20210706p

7b - Assumption Changes for SFA Amount

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

Assumption Changes - SFA Amount

PLAN INFORMATION

Abbreviated Plan Name:	Glaziers	
EIN:	51-6030005	
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.
Mortality Assumption	1971 Group Annuity Mortality Table (1965 Railroad Board Disabled Mortality Table)	Pri-2012 Blue Collar mortality tables (Pri-2012 Disabled Retiree mortality table) with MP-2019 scale	Original Assumption is outdated. New assumption reflects more recently published experience for blue collar workers. Assumption follows PBGC SFA 21-02.
Operating Expenses	Was not considered for Plan years after insolvency.	\$790,000 per year, increasing 2.5% per year, with an additional increase in 2031 to account for schedule PBGC premium increase (capped at 12% of projected benefit payments)	The prior assumption reflects recent experience for an insolvent plan. This change in assumption reflects future anticipated expenses to manage a n on-insolvent plan. See attached detailed description regarding the development of the operating expense assumption.
CBUs and Contributions	Was not considered for Plan years after insolvency	2022+ contributions reflect 2019 employer contributions (excluding withdrawn and settled employers under alternative withdrawal liability agreement)	The Plan is already insolvent. Adjusted to include only ongoing employers (exclude for withdrawn and settled employers). Most employers were making withdrawal liability obligations through 2019 under alternative withdrawal liability agreements approved by the PBGC. Assumptions follow PBGC SFA 21-02
Inclusion of Inactive Vested Participants over 75 (but younger than 85)	Inactive vested participants over age 75 were excluded.	Inactive vested participants over age 75, but younger than 85, and have not been identified as deceased, are included (those 85 and older are excluded)	These participants have not been identified as deceased. Per discussion with PBGC, and based on the Plan's procedures to locate these participants and death audit process, they have been included.