



DAIRY INDUSTRY
UNION PENSION PLAN FOR PHILADELPHIA AND VICINITY

P.O. Box 99 • COLLINGSWOOD, NJ 08108

August 13, 2025

Pension Benefit Guaranty Corporation ("PBGC")
Via PBGC's e-Filing Portal

**RE: Request for Special Financial Assistance Pursuant to the
American Rescue Plan Act of 2021**

Dear Sir/Madam:

On behalf of the Board of Trustees of the Dairy Industry Union Pension Plan For Philadelphia And Vicinity, please accept this application for Special Financial Assistance ("SFA") under Section 4262 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA") and §4262 of PBGC's SFA regulation. This document provides the information requested under Section D of the *"Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance"*.

Sincerely,

Maria Scheeler
Fund Administrator

(1) Cover Letter and Signatures

The preceding pages provide the cover letter for the application for special financial assistance (“SFA”) with required signature from an authorized representative of the Board of Trustees.

(2) Plan Sponsor and Authorized Representatives

The following identifies the plan sponsor and authorized representatives, as well as their contact information. The Plan’s Administrator, legal counsel, and actuary named below are authorized representatives for the Plan.

Plan Sponsor	Board of Trustees Dairy Industry – Union Pension Plan for Philadelphia and Vicinity 2500 McClellan Avenue, Suite 140 Pennsauken, NJ 08109-4613 Phone: 856.382.2492	
Fund Administrator	Administrative Service Professionals, Inc. Maria Scheeler, President 2500 McClellan Avenue, Suite 140 Pennsauken, NJ 08109-4613 Email: mscheeler@asp-benefits.com Phone: 856.382.2492	
Legal Counsels	James Longacre, Esq. Stevens & Lee 111 N. Sixth Street Reading, PA 19601 james.longacre@stevenslee.com Phone: 610-478-2293	Kelly A. Brogan, Esq. Willig, Williams Davidson 1845 Walnut Street, 24 th Floor Philadelphia, PA 19103 kbrogan@wwdlaw.com Phone: 215-656-35631
Enrolled Actuary	Jonathan Scarpa, FSA, MAAA, EA Vice President and Consulting Actuary Segal 66 Hudson Blvd E, 20 th Floor New York, NY 10001-2192 Email: jscarpa@segalco.com Phone: 917.880.1627	

(3) Eligibility for SFA

The Plan is eligible for special financial assistance (“SFA”) under §4262.3(a)(3) of the final rule issued by the Pension Benefit Guaranty Corporation (“PBGC”).

The Plan was certified to be in critical status for the 2020 plan year in the most recent status certification completed before January 1, 2021 (“2020 zone certification”).

The percentage calculated under §4262.3(c)(2) of PBGC’s SFA regulation for the plan year beginning January 1, 2020 is less than 40 percent. Details are as follows:

A	Current value of net assets (2020 Form 5500 Schedule MB Line 2a)	\$130,248,649
B	Current value of withdrawal liability due to be received on an accrual basis*	916,935
C	Current liability (2020 Form 5500 Schedule MB Line 2b(4) column (2))	330,044,284
D	Modified funding percentage: $(A + B) \div C$	39.74%
* Edgar Herr Milk Transportation reached a settlement agreement of its withdrawal liability payments and made a single sum payment of \$942,143 on May 21, 2020. Item B is the present value of this amount as of January 1, 2020 discounted using the Plan’s net investment return assumption of 7.50%.		

The ratio of active participants to inactive participants is less than 2 to 3 (0.6667) as of January 1, 2020. Details from the 2020 Form 5500 Schedule MB are as follows:

A	Retired participants and beneficiaries receiving payment	1,304
B	Terminated vested participants	615
C	Total inactive participants: $A + B$	1,919
D	Active participants	732
E	Ratio of active participant to inactive participants: $D \div C$	0.3814

(4) Priority Status

The Plan is not in any priority group.

(5) Narrative Description of Development of Assumed Future Contributions and Future Withdrawal Liability Payments

Dairy Industry – Union Pension Plan for Philadelphia and Vicinity (“Plan”) has been mostly in either endangered status or critical status since the first status certification as required by the Pension Protection Act of 2006. In accordance with the Multiemployer Pension Reform Act of 2014, the Board of Trustees voted to elect for the Plan to be in critical status for the plan year beginning January 1, 2017 to better address the Plan’s current and projected funding problems. A rehabilitation plan was adopted on April 28, 2017 that included a schedule of employer contribution rate increases for each year through 2027. All employers had adopted the Rehabilitation Plan’s Alternative Schedule. Employers contribute 100% of eligible contributions to the Fund under the Alternative Schedule of the Rehabilitation Plan. There are no employer contributions to the Fund under the Default Schedule.

Beginning with the status certification for the 2019 plan year, the Plan had been in critical status due to a projected deficiency in the Funding Standard Account within four years. Projections had shown that the Plan was not expected to emerge from critical status by the end of the rehabilitation period. The Trustees updated the Rehabilitation Plan on December 18, 2019, adopting an increase in the monthly contribution rate of 5.5%, instead of 4.0%, to \$690.38 per month effective for the plan year beginning January 1, 2020. Subsequently, the Trustees approved in December 2020 the next 3.25% increase in the monthly contribution rate under the Rehabilitation Plan to \$712.82 effective January 1, 2021.

In 2020, two large employers, representing over 55% of total contributions as well as 55% of total active participants for the year ended December 31, 2019, withdrew from the Plan. This included the Plan’s most significant contributing employer who withdrew due to its bankruptcy and from whom the Trustees had reasonably expected to collect a minimal amount of withdrawal liability. The Trustees determined that scheduled employer contribution rate increases under the Rehabilitation Plan were not sustainable because they increased the risk of additional employer withdrawals. On December 9, 2021, the Trustees updated the Rehabilitation Plan and adopted a supplement that froze the scheduled employer contribution rate increases.

The determination of the SFA amount reflects the actual Contribution Base Units (“CBUs”) of 4,157 months for the plan year ended on the December 31, 2022 SFA measurement date. It then assumes CBUs will decline by 1.0% each year from 2023 through the end of the projection period. This assumption is based on the CBUs from 2010 through 2019 and excludes employers that had withdrawn from the Plan prior to the SFA measurement date.

This assumption was developed based on the guidance provided in Section IV, Generally acceptable assumption changes, from the document PBGC SFA 22-07, Special Financial Assistance Assumptions. The development of the decline percentage assumption, similar to Example #3 in the guidance, is shown on the following page.

Year	Months worked for employers currently in the Plan	Ratio to prior year
2010	4,309	N/A
2011	4,413	1.0241
2012	4,312	0.9771
2013	4,041	0.9372
2014	3,956	0.9790
2015	4,114	1.0399
2016	4,339	1.0547
2017	4,326	0.9970
2018	4,296	0.9931
2019	3,897	0.9071
2020	COVID Period Exclusion	
2021	COVID Period Exclusion	
2022	4,157	N/A
2023	4,214	1.0137
Geometric average for 2010-2019 period		0.9889
10-year geometric average 2011 – 2019, and 2023		0.9878

No future withdrawal liability payments were assumed in the 2020 zone certification. The Plan received two distributions from Dean Foods' bankruptcy estate in 2023: \$178,432.59 on March 21, 2023 and \$405,351.00 on December 15, 2023. The determination of the SFA amount reflects these two payments as the employer withdrew and was assessed prior to the SFA measurement date. No other future withdrawal liability payments are assumed in the projection since all withdrawn employers have settled their withdrawal liability as of the SFA measurement date.

(6) a. Assumptions for SFA Eligibility

The Plan is eligible for SFA under §4262.3(a)(3), in part because it was certified to be in critical status within the meaning of section 305(b)(6) of ERISA for the plan year beginning January 1, 2020. In other words, the Plan is eligible for SFA based on the most recent status certification completed before January 1, 2021.

Therefore, there are no changes to assumptions used in the most recent actuarial certification of plan status completed before January 1, 2021 for purposes of determining the Plan's eligibility for SFA.

(6) b. Changes to Assumptions for SFA Amount

The following are descriptions of the actuarial assumptions used to determine the amount of SFA that are different than those used in the 2020 status certification.

As described below, some assumptions were changed based on the different standards in the PBGC's non-binding assumptions guidance. The change in assumptions and the standards to which they comply are summarized as follows:

- Administrative expenses
- New entrant profile
- Mortality
- Contribution base units
- Contribution rate
- Withdrawal liability payments for currently withdrawn employers
- Retirement for terminated vested participants
- Form of payment election

Interest rates were determined in accordance with §4262.4(e)(1) and (2). All other assumptions are the same as used in the 2020 status certification.

Changes since prior application submitted on December 9, 2024

As a result of discussions with the PBGC, this revised application includes changes to the contribution rate and to assumptions pertaining to administrative expenses and retirement for terminated vested participants. Additionally, based on recent clarification by the PBGC, the mortality assumption was updated to conform to the acceptable base mortality table change from the PBGC's guidance on Special Financial Assistance Assumptions.

Administrative Expenses

Prior Assumption	Assumed annual expenses of \$647,700 for 2020 were assumed to increase by 2.0% per year
Baseline Assumption	<p>Assumed annual expenses of \$647,700 for 2020 were assumed to increase by 2.0% per year through December 31, 2051, plus an adjustment to account for the actual PBGC premiums for the 2023-2025 Plan years, and for the PBGC premium increase to \$52 in 2031.</p> <p>The flat-rate PBGC premium for 2023-2025 is based on what has been published by the PBGC as of the date of the SFA application. For each plan year beginning in 2026 through 2030, the unrounded per capita premium for 2025 is first increased by 2.0% inflation, and then each projected unrounded value is rounded to the nearest \$1. The projected PBGC premium for the plan year beginning in 2031 is \$52 per participant. For each year plan beginning in and after 2032, the \$52 per capita premium is first increased by 2.0% inflation (unrounded), and then each projected unrounded value is rounded to the nearest \$1.</p> <p>The projected expenses were limited to 12% of expected benefit payments.</p>
Rationale for Baseline Assumption	<p>The assumption used in the 2020 status certification is no longer reasonable because it did not extend through the end of the SFA projection period, December 31, 2051 and it did not account for the statutory increase in the PBGC premium to \$52 in 2031.</p> <p>The updated assumption for the baseline scenario is reasonable for purposes of determining the SFA amount only under the baseline scenario. It represents a good faith attempt to follow the “acceptable” standard in PBGC’s guidance on assumption changes, and extends the projection of the expenses through December 31, 2051.</p>
SFA Assumption	Administrative expenses are assumed to be \$459,292 for the 2023 plan year, which is equal to the actual 2022 expenses increased by 2.0% per year (compounded), plus an adjustment for the PBGC premium increase to \$52 in 2031. The projected expenses were limited to 12% of expected benefit payments. Additionally, an one-time increase of \$64,922.50 in 2023, \$44,842.00 in 2024 and \$51,696.25 in 2025 for professional fees associated with the SFA application was included.
Rationale for SFA Assumption	<p>The updated assumption for the baseline scenario is not reasonable for determining SFA amount as it does not adjust the projected expenses based on recent experience.</p> <p>The updated assumption for determining the amount of SFA is reasonable since it takes into account actual recent experience. These adjustments reflect the exclusion of non-recurring legal fees that occurred in years prior to 2022, as well as the professional fees incurred by the Plan for work associated with the SFA application based on invoices received by the Plan.</p>

New Entrant Profile

Prior Assumption	The 2020 status certification did not assume any new entrants.
SFA Assumption	<p>The new entrant profile assumption is based on the characteristics of new entrants and rehires in the five plan years from January 1, 2017 through December 31, 2021. This period represents the most recent five plan years preceding the SFA measurement date. New entrants and rehires from employers that withdrew from the Plan as of the SFA measurement date were not included for the new entrant profile.</p> <p>The new entrant profile disregards prior service for purposes of determining accrued benefit amounts from rehired inactive vested participants.</p> <p>The new entrant profile was grouped into one-year age bands.</p> <p>The new entrant profile and experience analysis of new entrants and rehires for each of the five study years, is provided in the supplemental Excel workbook, <i>New Entrant Profile DAIRY PF.xlsx</i>.</p>
Rationale for SFA Assumption	<p>The prior assumption of no new entrants is no longer reasonable as the projection period has been extended to December 31, 2051.</p> <p>The updated assumption is reasonable as it is consistent with Paragraph D, “Proposed change to new entrant profile assumption” of Section III, Acceptable Assumption Changes of PBGC’s guidance on Special Financial Assistance Assumptions and is therefore reasonable for determining the amount of SFA.</p>

Mortality

Prior Assumption	<p><i>Non-annuitant:</i> 105% of the RP-2014 Blue Collar Employee Mortality Table, adjusted backwards to the base year (2006) using Scale MP-2014 and projected forward generationally from 2006 using Scale MP-2017</p> <p><i>Healthy annuitant:</i> 105% of the RP-2014 Blue Collar Annuitant Mortality Table, adjusted backwards to the base year (2006) using Scale MP-2014 and projected forward generationally from 2006 using Scale MP-2017</p> <p><i>Disabled annuitant:</i> 85% of the RP-2014 Disabled Annuitant Mortality Table adjusted backwards to the base year (2006) using Scale MP-2014 and projected forward generationally from 2006 using Scale MP-2017</p>
SFA Assumption	<p><i>Non-annuitant:</i> Pri-2012 Blue Collar Employee Mortality Amount-weighted Table, generationally projected using Scale MP-2021</p> <p><i>Healthy annuitant:</i> Pri-2012 Blue Collar Nondisabled Annuitant Mortality Amount-weighted Table, generationally projected using Scale MP-2021</p> <p><i>Disabled annuitant:</i> Pri-2012 Disabled Retiree Amount-weighted Table, generationally projected using Scale MP-2021</p>
Rationale for SFA Assumption	<p>The prior assumption is no longer reasonable for purposes of determining the amount of SFA because newer tables based on more recent studies that include multiemployer pension plan mortality experience data are now available. The mortality improvement scale is also outdated.</p> <p>The updated assumption is consistent with Paragraphs B and C, “Proposed change to mortality assumption” and “Proposed change to mortality improvement projection scale” of Section III, Acceptable Assumption Changes of PBGC’s guidance on Special Financial Assistance Assumptions and is therefore reasonable for determining the amount of SFA.</p>

Contribution Base Units (CBU)

Prior Assumption	The 2020 status certification assumed that 797 active participants as of January 1, 2019 would remain level. The CBUs per active participant was assumed to be 12 months per year.
Baseline Assumption	322 active participants as of the SFA census date would remain level. The CBU per active participant was assumed to be 12 months per year.
Rationale for Baseline Assumption	<p>The prior assumption is no longer reasonable because it did not extend through the end of the SFA projection period. Also, it did not address the two employers who withdrew after January 1, 2019 but before January 1, 2021 (SFA census date). The 797 active participants in the prior assumption was based on a census date of January 1, 2019.</p> <p>The CBU baseline assumption is reasonable in determining the SFA baseline amount because it extends the CBU assumption through December 31, 2051. Also, it reflects changes in the active population due to the two employers who withdrew from the Plan prior to the measurement date.</p> <p>The baseline assumption is an extension similar to those 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.</p>
SFA Assumption	Actual contribution months for 2022 (4,157 months) are projected to decline by 1.0% per year.
Rationale for SFA Assumption	<p>The CBU baseline assumption is not reasonable for determining SFA amount as it does not incorporate recent CBU experience.</p> <p>The updated CBU assumption is reasonable because it reflects the actual plan experience and is consistent with Paragraph A, “Proposed change to CBU assumption” of Section IV, Generally acceptable assumption changes, of PBGC’s guidance on Special Financial Assistance Assumptions.</p> <p>See item 5 of this section for additional details on the development of the CBU assumption.</p>

Contribution Rate

Prior Assumption	\$690.38 per month effective January 1, 2020																		
SFA Assumption	<p>\$713.47 per month</p> <p>This weighted average contribution rate is based on known contribution rates as of the SFA measurement date, reflecting contribution rate increases that have been agreed to in collective bargaining agreements (CBAs) that were in effect prior to July 9, 2021. The \$713.47 monthly rate represents the weighted average based on the actual contribution months for 2022 (4,157 months).</p> <table><tr><td>Employer code</td><td>2022 CBUs</td><td>2023 Year</td></tr><tr><td>13</td><td>1,236</td><td>\$712.82</td></tr><tr><td>33</td><td>117</td><td>\$735.98</td></tr><tr><td>38</td><td>200</td><td>\$712.82</td></tr><tr><td>54</td><td>2,604</td><td>\$712.82</td></tr><tr><td></td><td>4,157</td><td>\$713.47</td></tr></table>	Employer code	2022 CBUs	2023 Year	13	1,236	\$712.82	33	117	\$735.98	38	200	\$712.82	54	2,604	\$712.82		4,157	\$713.47
Employer code	2022 CBUs	2023 Year																	
13	1,236	\$712.82																	
33	117	\$735.98																	
38	200	\$712.82																	
54	2,604	\$712.82																	
	4,157	\$713.47																	
Rationale for SFA Assumption	<p>The prior assumption is no longer reasonable as it only reflected information related to contribution rates effective as of that date.</p> <p>The SFA assumption is reasonable as it reflects the actual employer contribution rate for the current and succeeding Plan years consistent with the collective bargaining agreements agreed to prior to July 9, 2021, and is reasonable for determining the amount of SFA.</p> <p>The updated assumption is consistent with Paragraph E, “Proposed change to contribution rate assumption” of Section III, Acceptable Assumption Changes of PBGC’s guidance on Special Financial Assistance Assumptions.</p>																		

Withdrawal Liability Payments for Currently Withdrawn Employers

Prior Assumption	None
SFA Assumption	Withdrawal liability payments of \$178,432.59 on March 21, 2023 and \$405,351.00 on December 15, 2023 will be received.
Rationale for SFA Assumption	<p>The prior assumption is no longer reasonable as it did not reflect the two distributions related to an employer who withdrew after the 2020 zone certification but prior to the measurement date.</p> <p>The SFA assumption is reasonable as it reflects these actual payments since the employer withdrew and was assessed prior to the SFA measurement date.</p> <p>Dean Foods (Lehigh Valley Dairy) filed for bankruptcy and withdrew from the Plan in April 2020. The Plan filed Proofs of Claim in the Deans Food bankruptcy case to assert claims for withdrawal liability and had expected to collect a minimal amount of withdrawal liability. The Plan received two distributions from the bankruptcy estate in 2023: \$178,432.59 on March 21, 2023 and \$405,351.00 on December 15, 2023.</p> <p>Interest was credited at 9.5 months for the \$178,432.59 amount and 0.5 months for the \$405,351.00 amount in the calculation of the SFA amount.</p>

Retirement Assumption for Terminated Vested Participants

Prior Assumption	100% retirement at age 65, or age 62 with 10 or more years of service			
SFA Assumption	Age	Rates	Age	Rates
	55	15%	65	50%
	56 - 61	5%	66 – 69	15%
	62	50%	70	30%
	63 - 64	15%	71 or older	100%
Rationale for SFA Assumption	<p>The prior assumption is no longer reasonable as it is not consistent with actual plan experience.</p> <p>The new assumption is reasonable as it is based on a review of all retirements from terminated vested status over the six-year period that ended December 31, 2020. The actual plan experience is detailed below.</p>			

Data Supporting Assumption Change in Retirement Assumption for Terminated Vested Participants (for the Period January 1, 2015 to December 31, 2020)

Age	Number eligible to retire	Number retired	Actual Rates
55	54	9	17%
56	59	3	5%
57	61	2	3%
58	64	3	5%
59	65	3	5%
60	59	2	3%
61	51	2	4%
62	172	88	51%
63	65	10	15%
64	50	7	14%
65	89	35	39%
66	38	6	16%
67	25	2	8%
68	24	4	17%
69	16	0	0%
70	18	5	28%
71 or older	102	6	6%

Form of Payment Election

Prior Assumption	100% elect the Single Life Annuity
SFA Assumption	50% elect the Single Life Annuity 50% elect the 50% Joint and Survivor annuity
Rationale for SFA Assumption	<p>The prior assumption is no longer reasonable as it is not consistent with actual plan experience.</p> <p>The new assumption is reasonable as it is based on a review of all new retirements over the six-year period that ended December 31, 2020. The actual plan experience is detailed below.</p>

Details of Benefit Election for the period January 1, 2015 to December 31, 2020

Form of payment	Number electing form of payment	Percentage electing form of payment
Single Life Annuity	148	47%
50% Joint and Survivor	71	23%
75% Joint and Survivor	40	13%
100% Joint and Survivor	53	17%
Total	312	100%

(7) Reinstatement of Suspended Benefits

This is not applicable because the Plan has not suspended benefits under section 305(e)(9) or section 4245(a) of ERISA.

Certification by the Amount of Special Financial Assistance

This is to certify that the requested amount of Special Financial Assistance (“SFA”) of \$49,606,615 is the amount to which the Dairy Industry – Union Pension Plan for Philadelphia and Vicinity (“Plan”) is entitled under §4262 of ERISA, determined in compliance with §4262.4 of the final rule issued by the Pension Benefit Guaranty Corporation (“PBGC”).

Base Data

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

- SFA measurement date of December 31, 2022
- Participant census data as of January 1, 2021
- Non-SFA interest rate of 5.85% and SFA interest rate of 3.77%, as prescribed under §4262.4, paragraphs (e)(1) and (e)(2), respectively

Census Data

The participant census data used to calculate the SFA amount is the same as the data used in the actuarial valuation as of January 1, 2021, except that it excludes participants who were identified as deceased prior to January 1, 2021 by the death audit performed by the Plan on the valuation data, and the subsequent death audit performed by PBGC. Results have been reflected for SFA purposes as described in Section B, Item 9 of the “General Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance”. Details of changes to the January 1, 2021 census data are shown below.

	Active	Terminated Vested	Deferred	Retiree	Beneficiary
January 1, 2021 Valuation Report Counts	323	881	4	947	325
Deaths identified prior to independent death audit (IDA) – Participant removed, no beneficiary included	-1	-5	-1	0	0
IDA Match – Participant removed, known beneficiary included	0	-4	0	0	0
IDA Match – Participant removed, beneficiary included using percent married assumption	0	0	0	0	0
IDA Match – Participant removed, no beneficiary included	0	-14	0	-2	-3
Counts for SFA Application	322	858	3	945	322

Actuarial Statement

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

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

Segal has performed the calculation of the SFA amount in accordance with generally accepted actuarial principles and practices, as well as the provisions under §4262.4 of PBGC's SFA final rule. The calculation is based on the fair market value of assets as of the SFA measurement date, as certified by the Board of Trustees, and other relevant information provided by the Plan Administrator. Segal does not audit the data provided. The accuracy and comprehensiveness of the data is the responsibility of those supplying the data. To the extent we can, however, Segal does review the data for reasonableness and consistency. Based on our review of the data, we have no reason to doubt the substantial accuracy of the information on which we have based the calculation of the SFA amount, and we have no reason to believe there are facts or circumstances that would affect the validity of these results.

Segal does not practice law and, therefore, cannot and does not provide legal advice. Any statutory interpretation on which these calculations are based reflects Segal's understanding as an actuarial firm.

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



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

August 8, 2025

Section E – Certifications

(10) – Trustee Statement

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

Signed:



8/08/2025

Name

Date

Trustee title



8/08/2025

Name

Date

Trustee title

Application Checklist

v20240717p

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


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

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

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

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

General instructions for completing the Application Checklist:

Complete all items that are shaded: 

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

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

Instructions for specific columns:

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

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

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

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

Additional guidance is provided in the following columns:

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

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

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

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

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

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

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

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

Version Updates (newest version at top)

Version	Date updated
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v20240717p	07/17/2024	Update checklist items 11.c, 34.a, and 35 for death audit requirements and to align with instructions
v07272023p	07/27/2023	Updated checklist to include new Template 10 requirement and reflect changes to eligibility and death audit instructions
v20221129p	11/29/2022	Updated checklist item 11. for new death audit requirements
v20220802p	08/02/2022	Fixed some of the shading in the checklist
v20220706p	07/06/2022	

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

APPLICATION CHECKLIST

Plan name:	DAIRY PF
EIN:	23-6283288
PN:	001
SFA Amount Requested:	\$49,606,615.00

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

v20240717p

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

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

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

a.		Is this application a revised application submitted after the denial of a previously filed application for SFA?	Yes No	No	N/A	N/A		N/A	N/A
b.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was initially submitted under the interim final rule?	Yes No	No	N/A	N/A		N/A	N/A
c.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was submitted under the final rule?	Yes No	Yes	N/A	N/A		N/A	N/A
d.		Did the plan previously file a lock-in application?	Yes No	Yes	N/A	N/A	03/13/2023	N/A	N/A
e.		Has this plan been terminated?	Yes No	No	N/A	N/A	If terminated, provide date of plan termination.	N/A	N/A
f.		Is this plan a MPRA plan as defined under § 4262.4(a)(3) of PBGC's SFA regulation?	Yes No	No	N/A	N/A		N/A	N/A
1.	Section B, Item (1)a.	Does the application include the most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any)?	Yes No	Yes	Plan Document DAIRY PF.pdf Plan Amendments DAIRY PF.pdf	N/A	This information was previously provided as part of the original application filed on 12/9/2024.	Pension plan documents, all versions available, and all amendments signed and dated	N/A
2.	Section B, Item (1)b.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	Yes	Trust Agreement DAIRY PF.pdf	N/A	This information was previously provided as part of the original application filed on 12/9/2024.	Pension plan documents, all versions available, and all amendments signed and dated	N/A
3.	Section B, Item (1)c.	Does the application include the most recent IRS determination letter? Enter N/A if the plan does not have a determination letter.	Yes No N/A	Yes	IRS Determination Letter DAIRY PF.pdf	N/A	This information was previously provided as part of the original application filed on 12/9/2024.	Pension plan documents, all versions available, and all amendments signed and dated	N/A
4.	Section B, Item (2)	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the filing date of the initial application? Enter N/A if no actuarial valuation report was prepared because it was not required for any requested year. Is each report provided as a separate document using the required filename convention?	Yes No N/A	Yes	2018AVR DAIRY PF.pdf 2019AVR DAIRY PF.pdf 2020AVR DAIRY PF.pdf 2021AVR DAIRY PF.pdf 2022AVR DAIRY PF.pdf 2023AVR DAIRY PF.pdf	N/A	6 reports provided for 2018 through 2023. This information was previously provided as part of the original application filed on 12/9/2024.	Most recent actuarial valuation for the plan	YYYYAVR Plan Name
5.a.	Section B, Item (3)	Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No	Yes	Rehabilitation Plan DAIRY PF.pdf	N/A	This information was previously provided as part of the original application filed on 12/9/2024.	Rehabilitation plan (or funding improvement plan, if applicable)	N/A
5.b.		If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include an additional document with these details? Enter N/A if the historical document is contained in the rehabilitation plans.	Yes No N/A	N/A		N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A

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APPLICATION CHECKLIST

Plan name:

DAIRY PF

EIN:

23-6283288

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

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

6.	Section B, Item (4)	Does the application include the plan's most recently filed (as of the filing date of the initial application) Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)? Is the 5500 filing provided as a single document using the required filename convention?	Yes No	Yes	2023Form 5500 DAIRY PF.pdf	N/A	This information was previously provided as part of the original application filed on 12/9/2024.	Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name
7.a.	Section B, Item (5)	Does the application include the plan actuary's certification of plan status ("zone certification") for the 2018 plan year and each subsequent annual certification completed before the filing date of the initial application? Enter N/A if the plan does not have to provide certifications for any requested plan year. Is each zone certification (including the additional information identified in Checklist Items #7.b. and #7.c. below, if applicable) provided as a single document, separately for each plan year, using the required filename convention?	Yes No N/A	Yes	2018Zone20180329 DAIRY PF.pdf 2019Zone20190329 DAIRY PF.pdf 2020Zone20200330 DAIRY PF.pdf 2021Zone20210331 DAIRY PF.pdf 2022Zone20220331 DAIRY PF.pdf 2023Zone20230331 DAIRY PF.pdf 2024Zone20240329 DAIRY PF.pdf	N/A	7 zone certifications provided for 2018 through 2024. This information was previously provided as part of the original application filed on 12/9/2024.	Zone certification	YYYYZoneYYYYMMDD Plan Name, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared.
7.b.		Does the application include documentation for all zone certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes? If such information is provided in an addendum, addendums are only required for the most recent actuarial certification of plan status completed before January 1, 2021 and each subsequent annual certification. Is this information included in the single document in Checklist Item #7.a. for the applicable plan year? Enter N/A if the plan entered N/A for Checklist Item #7a.	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.
7.c.		For a certification of critical and declining status, does the application include the required plan-year-by-plan-year projection (showing the items identified in Section B, Item (5)a. through (5)f. of the SFA Instructions) demonstrating the plan year that the plan is projected to become insolvent? If required, is this information included in the single document in Checklist Item #7.a. for the applicable plan year? Enter N/A if the plan entered N/A for Checklist Item #7.a. or if the application does not include a certification of critical and declining status.	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.
8.	Section B, Item (6)	Does the application include the most recent account statements for each of the plan's cash and investment accounts? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	Account Statements DAIRY PF.pdf	N/A	This information was previously provided as part of the original application filed on 12/9/2024.	Bank/Asset statements for all cash and investment accounts	N/A

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

APPLICATION CHECKLIST

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

9.	Section B, Item (7)	Does the application include the most recent plan financial statement (audited, or unaudited if audited is not available)? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	Financial Statements DAIRY PF.pdf	N/A	This information was previously provided as part of the original application filed on 12/9/2024.	Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
10.	Section B, Item (8)	Does the application include all of the plan's written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability? Are all such items included as a single document using the required filenames convention?	Yes No N/A	Yes	WDL DAIRY PF.pdf	N/A	There is no separate document specifically for withdrawal liability procedures. The attached document is included as part of the plan document as section XVI. This information was previously provided as part of the original application filed on 12/9/2024.	Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name
11.a.	Section B, Item (9)a.	Does the application include documentation of a death audit to identify deceased participants that was completed on the census data used for SFA purposes, including identification of the service provider conducting the audit, date performed, the participant counts (provided separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, and current active participants) run through the death audit, and a copy of the results of the audit provided to the plan administrator by the service provider? If applicable, has personally identifiable information in this report been redacted prior to submission to PBGC? Is this information included as a single document using the required filenames convention?	Yes No	Yes	Death Audit DAIRY PF.pdf	N/A	This information was previously provided as part of the original application filed on 12/9/2024.	Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name
11.b.		If any known deaths occurred before the date of the census data used for SFA purposes, is a statement certifying these deaths were reflected for SFA calculation purposes provided?	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #11.a.	N/A	Certifying statement included in Section E, Item 5 (i.e., included as part of SFA Amount Cert DAIRY PF.pdf)	N/A	N/A - include as part of documents in Checklist Item #11.a.
11.c.	Section B, Item (9)b. & Item (9)c.	Does the application include full census data (Social Security Number, name, and participant status) of all participants that were included in the SFA projections? Is this information provided in Excel, or in an Excel-compatible format? Or, if this data was submitted in advance of the application, in accordance with Section B, Item (9)c. of the Instructions, does the application contain a description of how the results of PBGC's independent death audit are reflected for SFA calculation purposes?	Yes No N/A	N/A		N/A	The census data was submitted in advance of the application. Description of the results was included in Section E, Item 5 (i.e., included as part of SFA Amount Cert DAIRY PF.pdf)	Submit the data file and the date of the census data through PBGC's secure file transfer system, Leapfile. Go to http://pbgc.leapfile.com, click on "Secure Upload" and then enter sfa@pbgc.gov as the recipient email address and upload the file(s) for secure transmission.	Include as the subject "Submission of Terminated Vested Census Data for (Plan Name)," and as the memo "(Plan Name) terminated vested census data dated (date of census data) through Leapfile for independent audit by PBGC."
12.	Section B, Item (10)	Does the application include information required to enable the plan to receive electronic transfer of funds if the SFA application is approved, including (if applicable) a notarized payment form? See SFA Instructions, Section B, Item (10).	Yes No	Yes	ACH DAIRY PF.pdf	N/A	This information was previously provided as part of the original application filed on 12/9/2024.	Other	N/A

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

APPLICATION CHECKLIST

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

13.	Section C, Item (1)	<p>Does the application include the plan's projection of expected benefit payments that should have been attached to the Form 5500 Schedule MB in response to line 8b(1) on the Form 5500 Schedule MB for plan years 2018 through the last year the Form 5500 was filed by the filing date of the initial application?</p> <p>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.</p> <p>Does the uploaded file use the required filenames convention?</p>	Yes No N/A	Yes	Template 1 DAIRY PF.xlsx	N/A	This information was previously provided as part of the original application filed on 12/9/2024.	Financial assistance spreadsheet (template)	Template 1 Plan Name
14.	Section C, Item (2)	<p>If the plan was required to enter 10,000 or more participants on line 6f of the most recently filed Form 5500 (by the filing date of the initial application), does the application include a current listing of the 15 largest contributing employers (the employers with the largest contribution amounts) and the amount of contributions paid by each employer during the most recently completed plan year before the filing date of the initial application (without regard to whether a contribution was made on account of a year other than the most recently completed plan year)? If this information is required, it is required for the 15 largest contributing employers even if the employer's contribution is less than 5% of total contributions.</p> <p>Enter N/A if the plan is not required to provide this information. See Template 2.</p> <p>Does the uploaded file use the required filenames convention?</p>	Yes No N/A	N/A		N/A		Contributing employers	Template 2 Plan Name
15.	Section C, Item (3)	<p>Does the application include historical plan information for the 2010 plan year through the plan year immediately preceding the date the plan's initial application was filed that separately identifies: total contributions, total contribution base units (including identification of the unit used), average contribution rates, and number of active participants at the beginning of each plan year? For the same period, does the application show all other sources of non-investment income such as withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and other identifiable sources of contributions? See Template 3.</p> <p>Does the uploaded file use the required filenames convention?</p>	Yes No	Yes	Template 3 DAIRY PF.xlsx	N/A	This information was previously provided as part of the original application filed on 12/9/2024.	Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name
16.a.	Section C, Items (4)a., (4)e., and (4)f.	<p>Does the application include the information used to determine the amount of SFA for the plan using the basic method described in § 4262.4(a)(1) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, 4A-4 SFA Details .4(a)(1) sheet and Section C, Item (4) of the SFA Filing Instructions for more details on these requirements.</p> <p>Does the uploaded file use the required filenames convention?</p>	Yes No	Yes	Revised Template 4a DAIRY PF.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4A Plan Name

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

APPLICATION CHECKLIST

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EIN:	23-6283288
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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

16.b.i.	Addendum D Section C, Item (4)a. - MPRA plan information A. Addendum D Section C, Item (4)e. - MPRA plan information A.	If the plan is a MPRA plan, does the application also include the information used to determine the amount of SFA for the plan using the <u>increasing assets method</u> described in § 4262.4(a)(2)(i) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D for more details on these requirements. Enter N/A if the plan is not a MPRA Plan.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.b.ii.	Addendum D Section C, Item (4)f. - MPRA plan information A.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also explicitly identify the projected SFA exhaustion year based on the <u>increasing assets method</u> ? See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the present value method.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.b.iii.	Addendum D Section C, Item (4)a. - MPRA plan information B Addendum D Section C, Item (4)e. (4)f., and (4)g. - MPRA plan information B.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include the information for such plans as shown in Template 4B, including <i>4B-1 SFA Ben Pmts</i> sheet, <i>4B-2 SFA Details 4(a)(2)(ii)</i> sheet, and <i>4B-3 SFA Exhaustion</i> sheet? See Addendum D and Template 4B. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the increasing assets method.	Yes No N/A	N/A		N/A		N/A	<i>Template 4B Plan Name</i>
16.c.	Section C, Items (4)b. and (4)c.	Does the application include identification of the non-SFA interest rate and the SFA interest rate, including details on how each was determined? See Template 4A, <i>4A-1 Interest Rates</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.d.	Section C, Item (4)e.ii.	For each year in the SFA coverage period, does the application include the projected benefit payments (excluding make-up payments, if applicable), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants? See Template 4A, <i>4A-2 SFA Ben Pmts</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.e.	Section C, Item (4)e.iv. and (4)e.v.	For each year in the SFA coverage period, does the application include a breakdown of the administrative expenses between PBGC premiums and all other administrative expenses? Does the application include the projected total number of participants at the beginning of each plan year in the SFA coverage period? See Template 4A, <i>4A-3 SFA Pcount and Admin Exp</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name

APPLICATION CHECKLIST

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

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

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

APPLICATION CHECKLIST

Plan name:

DAIRY PF

EIN:

23-6283288

PN:

001

SFA Amount Requested:

\$49,606,615.00

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

v20240717p

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

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

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

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

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

APPLICATION CHECKLIST

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EIN:	23-6283288
PN:	001
SFA Amount Requested:	\$49,606,615.00

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

18.c.	Addendum D Section C, Item (6)	<p>For a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u>, does the application include a reconciliation of the change in the total amount of requested SFA using the <u>present value method</u> due to each change in assumption/method from Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.b.iii.?</p> <p>See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D.</p> <p>If the plan is (a) not a MPRA plan, (b) a MPRA plan using the increasing assets method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required.</p> <p>Has this document been uploaded using the required filenaming convention?</p>	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6B Plan Name
19.a.	Section C, Item (7)a.	<p>For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application include a table identifying which assumptions/methods used in determining the plan's eligibility for SFA differ from those used in the pre-2021 certification of plan status, and does that table include brief explanations as to why using those assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable (an abbreviated version of information provided in Checklist Item #28.a.)?</p> <p>Enter N/A if the plan is eligible for SFA under § 4262.3(a)(2) or § 4262.3(a)(4) or if the plan is eligible based on a certification of plan status completed before 1/1/2021. Also enter N/A if the plan is eligible based on a certification of plan status completed after 12/31/2020 but that reflects the same assumptions as those in the pre-2021 certification of plan status. See Template 7, 7a Assump Changes for Elig sheet.</p> <p>Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?</p>	Yes No N/A	N/A		N/A	The Plan is eligible for SFA based on 29 CFR § 4262.3(a)(3). In addition, the Plan's eligibility for SFA is based on the certification of the Plan's status as of January 1, 2020, dated March 30, 2020. Therefore, as per PBGC instructions, this is not required.	Financial assistance spreadsheet (template)	Template 7 Plan Name.

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

APPLICATION CHECKLIST

Plan name:	DAIRY PF
EIN:	23-6283288
PN:	001
SFA Amount Requested:	\$49,606,615.00

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

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

19.b.	Section C, Item (7)b.	Does the application include a table identifying which assumptions/methods used to determine the requested SFA differ from those used in the pre-2021 certification of plan status (except the interest rates used to determine SFA)? Does this item include brief explanations as to why using those original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? If a changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A “Adoption of assumptions not previously factored into pre-2021 certification of plan status” of Section III, Acceptable Assumption Changes of PBGC’s SFA assumptions guidance, does the application state so? This should be an abbreviated version of information provided in Checklist Item #28.b. See Template 7, 7b <i>Assump Changes for Amount</i> sheet. Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenames convention?	Yes No	Yes	Revised Template 7 DAIRY PF.xlsx	N/A		Financial assistance spreadsheet (template)	Template 7 Plan Name
20.a.	Section C, Item (8)	Does the application include details of the projected contributions and withdrawal liability payments used to calculate the requested SFA amount, including total contributions, contribution base units (including identification of base unit used), average contribution rate(s), reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and any other identifiable contribution streams? See Template 8.	Yes No	Yes	Revised Template 8 DAIRY PF.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 8 Plan Name
20.b.		Does the application separately show the amounts of projected withdrawal liability payments for employers that are currently withdrawn as of the date the initial application is filed, and assumed future withdrawals? Does the application also provide the projected number of active participants at the beginning of each plan year? See Template 8.	Yes No	Yes	N/A - include as part of Checklist Item #20.a.	N/A		N/A	N/A - included in Template 8 Plan Name
21.	Section C, Item (10)	Does the application provide a table identifying and describing all assumptions and methods used in i) the pre-2021 certification of plan status, ii) the “Baseline” projection in Section C Item (5), and iii) the determination of the amount of SFA in Section C Item (4)? Does the table state if each changed assumption falls under Section III, Acceptable Assumption Changes, or Section IV, Generally Accepted Assumption Changes, in PBGC’s SFA assumptions guidance, or if it should be considered an “Other Change”? Does the uploaded file use the required filenames convention?	Yes No	Yes	Revised Template 10 DAIRY PF.xlsx	N/A		Financial assistance spreadsheet (template)	Template 10 Plan Name
22.	Section D	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor and include the printed name and title of the signer?	Yes No	Yes	Revised SFA App DAIRY PF.pdf	Page 1	Cover letter signed by Plan Administrator	Financial Assistance Application	SFA App Plan Name

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

APPLICATION CHECKLIST

Plan name:	DAIRY PF
EIN:	23-6283288
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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

23.a.	Section D, Item (1)	For a plan that is not a MPRA plan, does the application include an optional cover letter? Enter N/A if the plan is a MPRA plan, or if the plan is not a MPRA plan and did not include an optional cover letter.	Yes N/A	Yes	N/A - included as part of SFA App Plan Name	Page 1	For each Checklist Item #22 through #29.c., identify the relevant page number(s) within the single document.	N/A	N/A - included as part of SFA App Plan Name
23.b.		For a plan that is a MPRA plan, does the application include a cover letter? Does the cover letter identify the calculation method (basic method, increasing assets method, or present value method) that provides the greatest amount of SFA? For a MPRA plan with a partition, does the cover letter include a statement that the plan has been partitioned under section 4233 of ERISA? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
24.	Section D, Item (2)	Does the application include the name, address, email, and telephone number of the plan sponsor, plan sponsor's authorized representative, and any other authorized representatives?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Page 2		N/A	N/A - included as part of SFA App Plan Name
25.	Section D, Item (3)	Does the application identify the eligibility criteria in § 4262.3 that qualifies the plan as eligible to receive SFA, and include the requested information for each item that is applicable, as described in Section D, Item (3) of the SFA Filing Instructions?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Page 3	29 CFR § 4262.3(a)(3) for the plan year beginning January 1, 2020	N/A	N/A - included as part of SFA App Plan Name
26.a.	Section D, Item (4)	If the plan's application is submitted on or before March 11, 2023, does the application identify the plan's priority group (see § 4262.10(d)(2))? Enter N/A if the plan's application is submitted after March 11, 2023.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Briefly identify here the priority group, if applicable.	N/A	N/A - included as part of SFA App Plan Name
26.b.		If the plan is submitting an emergency application under § 4262.10(f), is the application identified as an emergency application with the applicable emergency criteria identified? Enter N/A if the plan is not submitting an emergency application.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Briefly identify the emergency criteria, if applicable.	N/A	N/A - included as part of SFA App Plan Name
27.	Section D, Item (5)	Does the application include a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used in the basic method (and in the increasing assets method for a MPRA plan)?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Page 4-5		N/A	N/A - included as part of SFA App Plan Name

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

APPLICATION CHECKLIST

Plan name:	DAIRY PF
EIN:	23-6283288
PN:	001
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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

28.a.	Section D, Item (6)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application identify which assumptions/methods (if any) used in showing the plan's eligibility for SFA differ from those used in the most recent certification of plan status completed before 1/1/2021? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Enter N/A if the plan is not eligible under § 4262.3(a)(1) or § 4262.3(a)(3). Enter N/A if there are no such assumption changes.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name	Page 5		N/A	N/A - included as part of SFA App Plan Name
28.b.	Section D, Item (6)b.	Does the application identify which assumptions/methods (if any) used to determine the requested SFA amount differ from those used in the most recent certification of plan status completed before 1/1/2021 (excluding the plan's non-SFA and SFA interest rates, which must be the same as the interest rates required by § 4262.4(e)(1) and (2))? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA Assumptions?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Page 6-14		N/A	N/A - included as part of SFA App Plan Name
28.c.	Section D, Item (6)	If the mortality assumption uses a plan-specific mortality table or a plan-specific adjustment to a standard mortality table (regardless of if the mortality assumption is changed or unchanged from that used in the most recent certification of plan status completed before 1/1/2021), is supporting information provided that documents the methodology used and the rationale for selection of the methodology used to develop the plan-specific rates, as well as detailed information showing the determination of plan credibility and plan experience? Enter N/A is the mortality assumption does not use a plan-specific mortality table or a plan-specific adjustment to a standard mortality table for eligibility or for determining the SFA amount.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
29.a.	Section D, Item (7)	Does the application include, for an eligible plan that implemented a suspension of benefits under section 305(e)(9) or section 4245(a) of ERISA, a narrative description of how the plan will reinstate the benefits that were previously suspended and a proposed schedule of payments (equal to the amount of benefits previously suspended) to participants and beneficiaries? Enter N/A for a plan that has not implemented a suspension of benefits.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name

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

APPLICATION CHECKLIST

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DAIRY PF

EIN:

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SFA Amount Requested:

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

29.b.	Section D, Item (7)	<div>If Yes was entered for Checklist Item #29.a., does the proposed schedule show the yearly aggregate amount and timing of such payments, and is it prepared assuming the effective date for reinstatement is the day after the SFA measurement date?</div> <div>Enter N/A for a plan that entered N/A for Checklist Item #29.a.</div>	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
29.c.	Section D, Item (7)	<div>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?</div> <div>Enter N/A for a plan that did not restore benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date. Also enter N/A for a plan that entered N/A for Checklist Items #29.a. and #29.b.</div>	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
30.a.	Section E, Item (1)	Does the application include a fully completed Application Checklist, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), and SFA amount requested)?	Yes No	Yes	Revised App Checklist DAIRY PF.xlsx	N/A		Special Financial Assistance Checklist	App Checklist Plan Name
30.b.	Section E, Item (1) - Addendum A	<div>If the plan is required to provide information required by Addendum A of the SFA Filing Instructions (for "certain events"), are the additional Checklist Items #40.a. through #49.b. completed?</div> <div>Enter N/A if the plan is not required to submit the additional information described in Addendum A.</div>	Yes No N/A	N/A	N/A	N/A		Special Financial Assistance Checklist	N/A

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

31.	Section E, Item (2)	<p>If the plan claims SFA eligibility under § 4262.3(a)(1) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include:</p> <p>(i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)?</p> <p>(ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used?</p> <p>(iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification?</p> <p>Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion?</p> <p>If the plan does not claim SFA eligibility under § 4262.3(a)(1) or claims SFA eligibility under § 4262.3(a)(1) using a zone certification completed before January 1, 2021, enter N/A.</p> <p>Is the information for this Checklist Item #31 contained in a single document and uploaded using the required filenames convention?</p>	Yes No N/A	N/A		N/A	The Plan does not claim SFA eligibility under 29 CFR § 4262.3(a)(1).	Financial Assistance Application	SFA Elig Cert CD Plan Name
32.a.	Section E, Item (3)	<p>If the plan claims SFA eligibility under § 4262.3(a)(3) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include:</p> <p>(i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)?</p> <p>(ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used?</p> <p>(iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification?</p> <p>Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion?</p> <p>If the plan does not claim SFA eligibility under § 4262.3(a)(3) or claims SFA eligibility under § 4262.3(a)(3) using a zone certification completed before January 1, 2021, enter N/A.</p> <p>Is the information for Checklist Items #32.a. and #32.b. contained in a single document and uploaded using the required filenames convention?</p>		N/A	SFA Elig Cert C DAIRY PF.pdf	N/A	Plan claims SFA eligibility under 29 CFR §4262.3(a)(3) based on a zone certification completed before January 1, 2021. This information was previously provided as part of the original application filed on 12/9/2024.	Financial Assistance Application	SFA Elig Cert C Plan Name

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

APPLICATION CHECKLIST

Plan name:	DAIRY PF
EIN:	23-6283288
PN:	001
SFA Amount Requested:	\$49,606,615.00

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

v20240717p

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YYYY = plan year
Plan Name = abbreviated plan name

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

32.b.	Section E, Item (3)	<p>If the plan claims SFA eligibility under § 4262.3(a)(3) of PBGC's SFA regulation, does the application include a certification from the plan's enrolled actuary that the plan qualifies for SFA based on the applicable certification of plan status for SFA eligibility purposes for the specified year, and by meeting the other requirements of § 4262.3(c) of PBGC's SFA regulation. Does the provided certification include:</p> <p>(i) identification of the specified year for each component of eligibility (certification of plan status for SFA eligibility purposes, modified funding percentage, and participant ratio)</p> <p>(ii) derivation of the modified funded percentage</p> <p>(iii) derivation of the participant ratio</p> <p>Does the certification identify what test(s) under section 305(b)(2) of ERISA is met for the specified year listed above?</p> <p>Does the certification identify all assumptions and methods (including supporting rationale, and where applicable, reliance on the plan sponsor) used to develop the withdrawal liability receivable that is utilized in the calculation of the modified funded percentage?</p> <p>Enter N/A if the plan does not claim SFA eligibility under §4262.3(a)(3).</p>	Yes No N/A	Yes	N/A - included with SFA Elig Cert C Plan Name	N/A		Financial Assistance Application	N/A - included in SFA Elig Cert C Plan Name
33.	Section E, Item (4)	<p>If the plan's application is submitted on or prior to March 11, 2023, does the application include a certification from the plan's enrolled actuary that the plan is eligible for priority status, with specific identification of the applicable priority group?</p> <p>This item is not required (enter N/A) if the plan is insolvent, has implemented a MPRA suspension as of 3/11/2021, is in critical and declining status and had 350,000+ participants, or is listed on PBGC's website at www.pbgc.gov as being in priority group 6. See § 4262.10(d).</p> <p>Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion?</p> <p>Is the filename uploaded using the required filenaming convention?</p>	Yes No N/A	N/A		N/A		Financial Assistance Application	PG Cert Plan Name

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

APPLICATION CHECKLIST

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

34.a.	Section E, Item (5)	Does the application include the certification by the plan's enrolled actuary that the requested amount of SFA is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation? Does this certification include: (i) plan actuary's certification that identifies the requested amount of SFA and certifies that this is the amount to which the plan is entitled? (ii) clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? (iii) the count of participants (provided separately, after reflection of the death audit results in Section B(9), for current retirees and beneficiaries, current terminated vested participants not yet in pay status, and current active participants) as of the participant census date? Is the information in Checklist #34.a. combined with #34.b. (if applicable) as a single document, and uploaded using the required filenaming convention?	Yes No	Yes	Revised SFA Amount Cert DAIRY PF.pdf	N/A		Financial Assistance Application	SFA Amount Cert Plan Name
34.b.		If the plan is a MPRA plan, does the certification by the plan's enrolled actuary identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)? If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such? If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included with SFA Amount Cert Plan Name	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name

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

35.	Section E, Item (6)	<p>Does the application include the plan sponsor's identification of the amount of fair market value of assets at the SFA measurement date and certification that this amount is accurate? Does the application also include:</p> <p>(i) information that substantiates the asset value and how it was developed (e.g., trust or account statements, specific details of any adjustments)?</p> <p>(ii) a reconciliation of the fair market value of assets from the date of the most recent audited plan financial statements to the SFA measurement date (showing beginning and ending fair market value of assets for this period as well as the following items for the period: contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income)?</p> <p>(iii) if the SFA measurement date is the end of a plan year for which the audited plan financial statements have been issued, does the application include a reconciliation schedule showing adjustments, if any, made to the audited fair market value of assets used to determine the SFA amount?</p> <p>With the exception of account statements and financial statements already provided as Checklist Items #8 and #9, is all information contained in a single document that is uploaded using the required filenaming convention?</p>	Yes No	Yes	FMV Cert DAIRY PF.pdf	N/A	This information was previously provided as part of the original application filed on 12/9/2024.	Financial Assistance Application	FMV Cert Plan Name
36.	Section E, Item (7)	<p>Does the application include a copy of the executed plan amendment required by § 4262.6(e)(1) of PBGC's SFA regulation which (i) is signed by authorized trustee(s) of the plan and (ii) includes the plan compliance language in Section E, Item (7) of the SFA Filing Instructions?</p>	Yes No	Yes	Compliance Amend DAIRY PF.pdf	N/A	This information was previously provided as part of the original application filed on 12/9/2024.	Pension plan documents, all versions available, and all amendments signed and dated	Compliance Amend Plan Name
37.	Section E, Item (8)	<p>In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, does the application include:</p> <p>(i) a copy of the proposed plan amendment(s) required by § 4262.6(e)(2) to reinstate suspended benefits and pay make-up payments?</p> <p>(ii) a certification by the plan sponsor that the proposed plan amendment(s) will be timely adopted? Is the certification signed by either all members of the plan's board of trustees or by one or more trustees duly authorized to sign the certification on behalf of the entire board (including, if applicable, documentation that substantiates the authorization of the signing trustees)?</p> <p>Enter N/A if the plan has not suspended benefits.</p> <p>Is all information included in a single document that is uploaded using the required filenaming convention?</p>	Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	Reinstatement Amend Plan Name

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

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

38.	Section E, Item (9)	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a copy of the executed plan amendment required by § 4262.9(c)(2)? Enter N/A if the plan was not partitioned. Is the document uploaded using the required filenames convention?	Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	Partition Amend Plan Name
39.	Section E, Item (10)	Does the application include one or more copies of the penalties of perjury statement (see Section E, Item (10) of the SFA Filing Instructions) that (a) are signed by an authorized trustee who is a current member of the board of trustees, and (b) includes the trustee's printed name and title. Is all such information included in a single document and uploaded using the required filenames convention?	Yes No	Yes	Revised Penalty DAIRY PF.pdf	N/A		Financial Assistance Application	Penalty Plan Name

Additional Information for Certain Events under § 4262.4(f) - Applicable to Any Events in § 4262.4(f)(2) through (f)(4) and Any Mergers in § 4262.4(f)(1)(ii)
NOTE: If the plan is not required to provided information described in Addendum A of the SFA Filing Instructions, the Plan Response should be left blank for the remaining Checklist Items.

40.a.	Addendum A for Certain Events Section C, Item (4)	Does the application include an additional version of Checklist Item #16.a. (also including Checklist Items #16.c., #16.d., and #16.e.), that shows the determination of the SFA amount <u>using the basic method</u> described in § 4262.4(a)(1) as if any events had not occurred? See Template 4A.	Yes No			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4A Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4A Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
40.b.i.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.i. that shows the determination of the SFA amount using the <u>increasing assets method</u> as if any events had not occurred? See Template 4A, sheet <i>4A-5 SFA Details .5(a)(2)(i)</i> . Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A		N/A - included as part of file in Checklist Item #40.a.	N/A		N/A	N/A - included as part of file in Checklist Item #40.a.
40.b.ii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.ii. that explicitly identifies the projected SFA exhaustion year based on the <u>increasing assets method</u> ? See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A			N/A		N/A	N/A - included as part of file in Checklist Item #40.a.

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

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

44.a.	Addendum A for Certain Events Section D	Does the application include an additional version of Checklist Item #25 that shows the determination of SFA eligibility as if any events had not occurred?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.b.	Addendum A for Certain Events Section D	For any merger, does this item include demonstrations of SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
45.a.	Addendum A for Certain Events Section D	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a detailed demonstration that shows that the event lessens the risk of loss to plan participants and beneficiaries? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
45.b.	Addendum A for Certain Events Section D	Does the demonstration in Checklist Item #45.a. also identify all assumptions used, supporting rationale for the assumptions and other relevant information? Enter N/A if the plan entered N/A for Checklist Item #45.a.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
46.a.	Addendum A for Certain Events Section E, Items (2) and (3)	Does the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA eligibility but with eligibility determined as if any events had not occurred? This should be in the format of Checklist Item #31 if the SFA eligibility is based on the plan status of critical and declining using a zone certification completed on or after January 1, 2021. This should be in the format of Checklist Items #32.a. and #32.b. if the SFA eligibility is based on the plan status of critical using a zone certification completed on or after January 1, 2021. If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A. Is all relevant information contained in a single document and uploaded using the required filenaming convention?	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name CE

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APPLICATION CHECKLIST

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

46.b.	Addendum A for Certain Events Section E, Items (2) and (3)	For any merger, does the application include additional certifications of the SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A. Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A			N/A		Financial Assistance Application	<i>SFA Elig Cert Plan Name Merged CE</i> "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
47.a.	Addendum A for Certain Events Section E, Item (5)	Does the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA amount (in the format of Checklist Item #34.a.), but with the SFA amount determined as if any events had not occurred?	Yes No			N/A		Financial Assistance Application	SFA Amount Cert Plan Name CE
47.b.	Addendum A for Certain Events Section E, Item (5)	If the plan is a MPRA plan, does the certification in Checklist Item #46.a. identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)? If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such? If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount? Enter N/A if the plan is not a MPRA plan.	Yes No N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name CE
47.c.	Addendum A for Certain Events Section E, Item (5)	Does the certification in Checklist Items #47.a. and #47.b. (if applicable) clearly identify all assumptions and methods used, sources of participant data and census data, and other relevant information?	Yes No		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name CE
48.a.	Addendum A for Certain Events Section E, Item (5)	For any merger, does the application include additional certifications of the SFA amount determined for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans) ? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A			N/A		Financial Assistance Application	<i>SFA Amount Cert Plan Name Merged CE</i> "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

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

APPLICATION CHECKLIST

Plan name:	DAIRY PF
EIN:	23-6283288
PN:	001
SFA Amount Requested:	\$49,606,615.00

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

v20240717p

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

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

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

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

48.b.	Addendum A for Certain Events Section E, Item (5)	For any merger, do the certifications clearly identify all assumptions and methods used, sources of participant data and census data, and other relevant information? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A - included in SFA Amount Cert Plan Name CE
49.a.	Addendum A for Certain Events Section E	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a certification from the plan's enrolled actuary (or, if appropriate, from the plan sponsor) with respect to the demonstration to support a finding that the event lessens the risk of loss to plan participants and beneficiaries? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A			N/A		Financial Assistance Application	Cont Rate Cert Plan Name CE
49.b.	Addendum A for Certain Events Section E	Does the demonstration in Checklist Item #48.a. also identify all assumptions used, supporting rationale for the assumptions and other relevant information? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A		N/A - included in Cont Rate Cert Plan Name CE	N/A		N/A - included in Cont Rate Cert Plan Name CE	N/A - included in Cont Rate Cert Plan Name CE

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

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

50.	Addendum A for Certain Events Section B, Item (1)a.	In addition to the information provided with Checklist Item #1, does the application also include similar plan documents and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
51.	Addendum A for Certain Events Section B, Item (1)b.	In addition to the information provided with Checklist Item #2, does the application also include similar trust agreements and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
52.	Addendum A for Certain Events Section B, Item (1)c.	In addition to the information provided with Checklist Item #3, does the application also include the most recent IRS determination for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if the plan does not have a determination letter.	Yes No N/A			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A

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

APPLICATION CHECKLIST

Plan name:	DAIRY PF
EIN:	23-6283288
PN:	001
SFA Amount Requested:	\$49,606,615.00

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

v20240717p

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

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

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

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

53.	Addendum A for Certain Events Section B, Item (2)	In addition to the information provided with Checklist Item #4, for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii), does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the application filing date?	Yes No			N/A	Identify here how many reports are provided.	Most recent actuarial valuation for the plan	YYYYAVR Plan Name Merged , where "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
54.	Addendum A for Certain Events Section B, Item (3)	In addition to the information provided with Checklist Items #5.a. and #5.b., does the application include similar rehabilitation plan information for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
55.	Addendum A for Certain Events Section B, Item (4)	In addition to the information provided with Checklist Item #6, does the application include similar Form 5500 information for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name Merged , "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
56.	Addendum A for Certain Events Section B, Item (5)	In addition to the information provided with Checklist Items #7.a., #7.b., and #7.c., does the application include similar certifications of plan status for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A	Identify how many zone certifications are provided.	Zone certification	YYYYZoneYYYYMMDD Plan Name Merged , where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared. "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
57.	Addendum A for Certain Events Section B, Item (6)	In addition to the information provided with Checklist Item #8, does the application include the most recent cash and investment account statements for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Bank/Asset statements for all cash and investment accounts	N/A
58.	Addendum A for Certain Events Section B, Item (7)	In addition to the information provided with Checklist Item #9, does the application include the most recent plan financial statement (audited, or unaudited if audited is not available) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
59.	Addendum A for Certain Events Section B, Item (8)	In addition to the information provided with Checklist Item #10, does the application include all of the written policies and procedures governing the plan’s determination, assessment, collection, settlement, and payment of withdrawal liability for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Are all such items included in a single document using the required filenaming convention?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name Merged , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.

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

APPLICATION CHECKLIST

Plan name:

DAIRY PF

EIN:

23-6283288

PN:

001

SFA Amount Requested:

\$49,606,615.00

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

v20240717p

Unless otherwise specified:

YYYY = plan year

Plan Name = abbreviated plan name

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

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

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

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

Dairy Industry - Union Pension Plan for Philadelphia and Vicinity
EIN 23-6283288 / PN 001

Summary of SFA-related Professional Fees

Year Invoice Paid	Amount	Invoice #
2023	\$20,952.50	461912
2023	\$43,970.00	455935
2024	\$18,352.00	ES010483
2024	\$26,490.00	ES008074
2025	\$51,696.25	ES015492



333 West 34th Street
New York, NY 10001-2402

Phone: (212) 251-5000
Fax: (646) 365-3243

**Dairy Industry Union PF Philadelphia
C/o Administrative Service
Professionals, Inc. Kevon Office Center
2500 McClellan Ave., Suite 140
Pennsauken, NJ 08109**

April 18, 2023

Invoice #: 461912

Reference #:



**For consulting services rendered in connection with the ARPA Financial Assistance
in the period through March 31, 2023.**

Total Invoice:

\$20,952.50

EIN #: 13-1835864



333 West 34th Street
New York, NY 10001-2402

Phone: (212) 251-5000
Fax: (646) 365-3243

Dairy Industry Union PF Philadelphia
C/o Administrative Service
Professionals, Inc. Kevon Office Center
2500 McClellan Ave., Suite 140
Pennsauken, NJ 08109

April 18, 2023

Invoice #: 461912

Reference #: [REDACTED]

REMITTANCE ADVICE

Total Balance Due:

\$20,952.50

PLEASE PAY WITHIN 30 DAYS.

Remittance Information

By Check:	By ACH or Wire Transfer:
P.O. Box 4058 Church Street Station New York, NY 10261-4058	JP MORGAN/CHASE BANK Acct Name: THE SEGAL COMPANY (EASTERNSTATES). IN Acct Type: CHECKING Acct #: [REDACTED] ABA #: 021000021
Please return a copy of this Remittance Advice with your check to assist us in crediting your account.	Please reference client name and invoice.

EIN #: 13-1835864



333 West 34th Street
New York, NY 10001-2402

Phone: (212) 251-5000
Fax: (646) 365-3243

January 25, 2023

Dairy Industry Union PF Philadelphia
C/o Administrative Service
Professionals, Inc. Kevon Office Center
2500 McClellan Ave., Suite 140
Pennsauken, NJ 08109

Invoice #: 455935

Reference #: [REDACTED]

For consulting services rendered in connection with the SFA work
in the period October 1, 2022 through December 31, 2022.

<u>Date</u>	<u>Name</u>		<u>Hours</u>	<u>Value</u>
10/20/2022	[REDACTED]	SFA	1.00	265.00
10/20/2022	[REDACTED]	pre-valuation meeting, experience, etc. related to SFA	0.50	257.50
10/20/2022	[REDACTED]	SFA	0.50	212.50
10/24/2022	[REDACTED]	SFA analysis	0.50	212.50
11/01/2022	[REDACTED]	SFA - data runs to determine which year to use (10/24)	0.50	257.50
11/01/2022	[REDACTED]	SFA - OGF	0.75	318.75
11/02/2022	[REDACTED]	SFA	1.00	265.00
11/03/2022	[REDACTED]	SFA	3.00	795.00
11/03/2022	[REDACTED]	SFA	0.25	106.25
11/07/2022	[REDACTED]	SFA	1.00	265.00
11/07/2022	[REDACTED]	SFA meeting and preparation	0.75	386.25
11/07/2022	[REDACTED]	SFA meeting and preparation	0.25	128.75
11/08/2022	[REDACTED]	SFA - Meeting with team regarding SFA determination and next steps	1.00	480.00
11/08/2022	[REDACTED]	SFA	1.75	743.75
11/08/2022	[REDACTED]	SFA pre-valuation/expert meeting	1.50	772.50
11/09/2022	[REDACTED]	ARPA	0.50	310.00
11/09/2022	[REDACTED]	SFA assumptions, meetings w/ Aldwin, Eileen	1.25	643.75
11/09/2022	[REDACTED]	SFA	4.00	1,700.00
11/10/2022	[REDACTED]	SFA	3.50	1,487.50
11/11/2022	[REDACTED]	SFA OGF	0.75	318.75
11/14/2022	[REDACTED]	SFA OGF	2.25	956.25

EIN #: 13-1835864



333 West 34th Street
New York, NY 10001-2402

Phone: (212) 251-5000
Fax: (646) 365-3243

Dairy Industry Union PF Philadelphia
C/o Administrative Service
Professionals, Inc. Kevon Office Center
2500 McClellan Ave., Suite 140
Pennsauken, NJ 08109

January 25, 2023

Invoice #: 455935

Reference #: [REDACTED]

REMITTANCE ADVICE

Total Balance Due:

\$43,970.00

PLEASE PAY WITHIN 30 DAYS.

Remittance Information

By Check:	By ACH or Wire Transfer:
P.O. Box 4058 Church Street Station New York, NY 10261-4058	JP MORGAN/CHASE BANK Acct Name: THE SEGAL COMPANY (EASTERNSTATES). INC. Acct Type: CHECKING Acct #: [REDACTED] ABA #: 021000021
Please return a copy of this Remittance Advice with your check to assist us in crediting your account.	Please reference client name and invoice.

EIN #: 13-1835864



333 West 34th Street
New York, NY 10001
USA

TIN: 13-1835864

Invoice Date: 7/9/2024

Invoice #: ES010483

Reference #:

Dairy Industry Union PF Philadelphia
C/o Administrative Service
Professionals, Inc. Kevon Office Center
2500 McClellan Ave., Suite 140
Pennsauken, NJ 08109

For ongoing work related to the Plan's ARPA SFA Application for the period April 1, 2024 through June 30, 2024

Total Invoice

\$18,352.50

Remittance Information

Please reference client name, invoice number and reference number with your payment.

By ACH or Wire Transfer:	By Check:
JPMorgan Chase Acct name: THE SEGAL COMPANY (EASTERN STATES), INC. Routing #: 021000021 Acct #: Acct type: Checking	PO Box 4058 Church Street Station New York, NY 10261 USA



333 West 34th Street
New York, NY 10001
USA

TIN: 13-1835864

Invoice Date: 4/8/2024

Invoice #: ES008074

Reference #: [REDACTED]

Dairy Industry Union PF Philadelphia
C/o Administrative Service
Professionals, Inc. Kevon Office Center
2500 McClellan Ave., Suite 140
Pennsauken, NJ 08109

For ongoing work related to the Plan's ARPA SFA Application for the period January 1, 2023 - March 31, 2024

Total Invoice **\$26,490.00**

Remittance Information

Please reference client name, invoice number and reference number with your payment.

By ACH or Wire Transfer:	By Check:
JPMorgan Chase Acct name: THE SEGAL COMPANY (EASTERN STATES), INC. Routing #: 021000021 Acct #: [REDACTED] Acct type: Checking	PO Box 4058 Church Street Station New York, NY 10261 USA



333 West 34th Street
New York, NY 10001
USA

TIN: 13-1835864

Invoice Date: 1/10/2025

Invoice #: ES015492

Reference #: [REDACTED]

Dairy Industry Union PF Philadelphia
C/o Administrative Service
Professionals, Inc. Kevon Office Center
2500 McClellan Ave., Suite 140
Pennsauken, NJ 08109

For ongoing work related to the Plan's ARPA SFA Application for the period July 1, 2024 through December 31, 2024

Total Invoice

\$51,696.25

Remittance Information

Please reference client name, invoice number and reference number with your payment.

By ACH or Wire Transfer:	By Check:
JPMorgan Chase Acct name: THE SEGAL COMPANY (EASTERN STATES), INC. Routing #: 021000021 Acct #: [REDACTED] Acct type: Checking	PO Box 4058 Church Street Station New York, NY 10261 USA

TEMPLATE 4A

v20221102p

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

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

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

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

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

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

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

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

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

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

The information to be provided is:

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

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

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

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

[Sheet: 4A-2 SFA Ben Pmts]

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

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

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

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

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

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

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

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

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

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

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

Additional instructions for each individual worksheet:

Sheet

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

See instructions on 4A-1 Interest Rates.

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

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

On this sheet, you will provide:

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

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

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

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

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

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

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

On this sheet, you will provide:

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

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

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

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

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

On this sheet, you will provide:

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

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

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

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

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

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

On this sheet, you will provide:

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

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

Version Updates (newest version at top)

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

TEMPLATE 4A - Sheet 4A-1

v20221102p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	DAIRY PF
EIN:	23-6283288
PN:	001
Initial Application Date:	03/13/2023
SFA Measurement Date:	12/31/2022
Last day of first plan year ending after the measurement date:	12/31/2023

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

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

Rate used in projection of non-SFA assets.

Rate used in projection of SFA assets.

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

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

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

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

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

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

Non-SFA Interest Rate Limit (lowest 3rd segment rate plus 200 basis points):	5.85%
--	-------

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

Non-SFA Interest Rate Calculation (lesser of Plan Interest Rate and Non-SFA Interest Rate Limit):	5.85%
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This amount is calculated based on the other information entered above.

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

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

This amount is calculated based on the other information entered.

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

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

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

TEMPLATE 4A - Sheet 4A-2

v20221102p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	DAIRY PF
EIN:	23-6283288
PN:	001
SFA Measurement Date:	12/31/2022

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

PROJECTED BENEFIT PAYMENTS for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
12/31/2022	12/31/2023	\$10,374,290	\$1,804,828	\$825,658	\$304	\$13,005,080
01/01/2024	12/31/2024	\$10,014,392	\$2,349,939	\$1,104,337	\$1,142	\$13,469,810
01/01/2025	12/31/2025	\$9,645,865	\$2,903,128	\$1,360,781	\$2,989	\$13,912,763
01/01/2026	12/31/2026	\$9,270,325	\$3,422,248	\$1,612,705	\$7,590	\$14,312,868
01/01/2027	12/31/2027	\$8,889,311	\$3,862,227	\$1,832,987	\$14,241	\$14,598,766
01/01/2028	12/31/2028	\$8,504,250	\$4,312,134	\$2,032,594	\$23,144	\$14,872,122
01/01/2029	12/31/2029	\$8,116,418	\$4,755,419	\$2,237,620	\$34,645	\$15,144,102
01/01/2030	12/31/2030	\$7,726,940	\$5,108,842	\$2,429,250	\$48,906	\$15,313,938
01/01/2031	12/31/2031	\$7,336,806	\$5,460,590	\$2,587,424	\$66,695	\$15,451,515
01/01/2032	12/31/2032	\$6,946,881	\$5,751,974	\$2,713,758	\$87,077	\$15,499,690
01/01/2033	12/31/2033	\$6,557,919	\$5,993,228	\$2,846,911	\$111,306	\$15,509,364
01/01/2034	12/31/2034	\$6,170,661	\$6,210,925	\$2,941,402	\$140,486	\$15,463,474
01/01/2035	12/31/2035	\$5,785,916	\$6,441,336	\$3,018,954	\$175,781	\$15,421,987
01/01/2036	12/31/2036	\$5,404,565	\$6,618,479	\$3,076,362	\$214,329	\$15,313,735
01/01/2037	12/31/2037	\$5,027,576	\$6,731,516	\$3,146,602	\$258,913	\$15,164,607
01/01/2038	12/31/2038	\$4,655,957	\$6,815,244	\$3,181,245	\$311,027	\$14,963,473
01/01/2039	12/31/2039	\$4,290,730	\$6,832,450	\$3,191,763	\$368,034	\$14,682,977
01/01/2040	12/31/2040	\$3,933,009	\$6,826,169	\$3,208,775	\$429,197	\$14,397,150
01/01/2041	12/31/2041	\$3,584,012	\$6,816,203	\$3,218,013	\$495,085	\$14,113,313
01/01/2042	12/31/2042	\$3,245,082	\$6,748,923	\$3,202,174	\$567,725	\$13,763,904
01/01/2043	12/31/2043	\$2,917,736	\$6,655,179	\$3,183,519	\$646,076	\$13,402,510
01/01/2044	12/31/2044	\$2,603,659	\$6,529,654	\$3,145,371	\$728,735	\$13,007,419
01/01/2045	12/31/2045	\$2,304,684	\$6,384,046	\$3,097,819	\$817,693	\$12,604,242
01/01/2046	12/31/2046	\$2,022,684	\$6,223,548	\$3,040,173	\$913,039	\$12,199,444
01/01/2047	12/31/2047	\$1,759,414	\$6,046,664	\$2,971,937	\$1,012,340	\$11,790,355
01/01/2048	12/31/2048	\$1,516,392	\$5,818,874	\$2,893,638	\$1,117,721	\$11,346,625
01/01/2049	12/31/2049	\$1,294,769	\$5,582,499	\$2,816,236	\$1,227,389	\$10,920,893
01/01/2050	12/31/2050	\$1,095,229	\$5,338,524	\$2,744,360	\$1,340,623	\$10,518,736
01/01/2051	12/31/2051	\$917,921	\$5,087,368	\$2,647,028	\$1,458,690	\$10,111,007

TEMPLATE 4A - Sheet 4A-3

v20221102p

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

See Template 4A Instructions for Additional Instructions for Sheet 4A-3.

PLAN INFORMATION

Abbreviated Plan Name:	DAIRY PF	
EIN:	23-6283288	
PN:	001	
SFA Measurement Date:	12/31/2022	

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

PROJECTED ADMINISTRATIVE EXPENSES for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Total Participant Count at Beginning of Plan Year	PBGC Premiums	Other	Total
12/31/2022	12/31/2023	2481	\$86,835	\$437,379	\$524,214
01/01/2024	12/31/2024	2477	\$91,649	\$421,671	\$513,320
01/01/2025	12/31/2025	2470	\$96,330	\$433,213	\$529,543
01/01/2026	12/31/2026	2461	\$95,979	\$391,425	\$487,404
01/01/2027	12/31/2027	2456	\$98,240	\$398,912	\$497,152
01/01/2028	12/31/2028	2449	\$100,409	\$406,686	\$507,095
01/01/2029	12/31/2029	2441	\$102,522	\$414,715	\$517,237
01/01/2030	12/31/2030	2434	\$104,662	\$422,920	\$527,582
01/01/2031	12/31/2031	2425	\$126,100	\$433,858	\$559,958
01/01/2032	12/31/2032	2413	\$127,889	\$443,269	\$571,158
01/01/2033	12/31/2033	2400	\$129,600	\$452,981	\$582,581
01/01/2034	12/31/2034	2386	\$131,230	\$463,002	\$594,232
01/01/2035	12/31/2035	2370	\$132,720	\$473,397	\$606,117
01/01/2036	12/31/2036	2354	\$134,178	\$484,061	\$618,239
01/01/2037	12/31/2037	2337	\$137,883	\$492,721	\$630,604
01/01/2038	12/31/2038	2319	\$139,140	\$504,076	\$643,216
01/01/2039	12/31/2039	2299	\$140,239	\$515,842	\$656,081
01/01/2040	12/31/2040	2278	\$141,236	\$527,966	\$669,202
01/01/2041	12/31/2041	2255	\$142,065	\$540,521	\$682,586
01/01/2042	12/31/2042	2232	\$145,080	\$551,158	\$696,238
01/01/2043	12/31/2043	2208	\$145,728	\$564,435	\$710,163
01/01/2044	12/31/2044	2182	\$146,194	\$578,172	\$724,366
01/01/2045	12/31/2045	2154	\$148,626	\$590,227	\$738,853
01/01/2046	12/31/2046	2126	\$148,820	\$604,810	\$753,630
01/01/2047	12/31/2047	2097	\$148,887	\$619,816	\$768,703
01/01/2048	12/31/2048	2066	\$150,818	\$633,259	\$784,077
01/01/2049	12/31/2049	2035	\$150,590	\$649,169	\$799,759
01/01/2050	12/31/2050	2003	\$152,228	\$663,526	\$815,754
01/01/2051	12/31/2051	1971	\$151,767	\$680,302	\$832,069

TEMPLATE 4A - Sheet 4A-4

v20221102p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	DAIRY PF	
EIN:	23-6283288	Meets the definition of a MPRA plan described in § 4262.4(a)(3)?
PN:	001	
MPRA Plan?	No	
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A	
SFA Measurement Date:	12/31/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$124,654,350	MPRA increasing assets method described in § 4262.4(a)(2)(i). MPRA present value method described in § 4262.4(a)(2)(ii).
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$49,606,615	
Projected SFA exhaustion year:	01/01/2026	
Non-SFA Interest Rate:	5.85%	
SFA Interest Rate:	3.77%	

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SFA Measurement Date / Plan Year Start Date	Plan Year End Date					Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 4A-3)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4A-2)								
12/31/2022	12/31/2023	\$2,936,236	\$583,784		-\$13,005,080		-\$524,214	-\$13,529,294	\$1,595,536	\$37,672,857	\$0	\$7,380,259	\$135,554,629
01/01/2024	12/31/2024	\$2,906,873	\$0		-\$13,469,810		-\$513,320	-\$13,983,130	\$1,136,332	\$24,826,060	\$0	\$8,007,886	\$146,469,388
01/01/2025	12/31/2025	\$2,877,805	\$0		-\$13,912,763		-\$529,543	-\$14,442,306	\$642,682	\$11,026,436	\$0	\$8,645,620	\$157,992,813
01/01/2026	12/31/2026	\$2,849,027	\$0		-\$14,312,868		-\$487,404	-\$11,026,436	\$0	\$0	-\$3,773,836	\$9,199,992	\$166,267,996
01/01/2027	12/31/2027	\$2,820,536	\$0		-\$14,598,766		-\$497,152	\$0	\$0	\$0	-\$15,095,918	\$9,326,375	\$163,318,989
01/01/2028	12/31/2028	\$2,792,331	\$0		-\$14,872,122		-\$507,095	\$0	\$0	\$0	-\$15,379,217	\$9,144,173	\$159,876,276
01/01/2029	12/31/2029	\$2,764,408	\$0		-\$15,144,102		-\$517,237	\$0	\$0	\$0	-\$15,661,339	\$8,933,136	\$155,912,481
01/01/2030	12/31/2030	\$2,736,764	\$0		-\$15,313,938		-\$527,582	\$0	\$0	\$0	-\$15,841,520	\$8,694,853	\$151,502,578
01/01/2031	12/31/2031	\$2,709,396	\$0		-\$15,451,515		-\$559,958	\$0	\$0	\$0	-\$16,011,473	\$8,430,913	\$146,631,414
01/01/2032	12/31/2032	\$2,682,302	\$0		-\$15,499,690		-\$571,158	\$0	\$0	\$0	-\$16,070,848	\$8,143,396	\$141,386,264
01/01/2033	12/31/2033	\$2,655,479	\$0		-\$15,509,364		-\$582,581	\$0	\$0	\$0	-\$16,091,945	\$7,835,223	\$135,785,022
01/01/2034	12/31/2034	\$2,628,924	\$0		-\$15,463,474		-\$594,232	\$0	\$0	\$0	-\$16,057,706	\$7,507,980	\$129,864,219
01/01/2035	12/31/2035	\$2,602,635	\$0		-\$15,421,987		-\$606,117	\$0	\$0	\$0	-\$16,028,104	\$7,161,904	\$123,600,654
01/01/2036	12/31/2036	\$2,576,609	\$0		-\$15,313,735		-\$618,239	\$0	\$0	\$0	-\$15,931,974	\$6,797,893	\$117,043,182
01/01/2037	12/31/2037	\$2,550,843	\$0		-\$15,164,607		-\$630,604	\$0	\$0	\$0	-\$15,795,211	\$6,417,984	\$110,216,798
01/01/2038	12/31/2038	\$2,525,334	\$0		-\$14,963,473		-\$643,216	\$0	\$0	\$0	-\$15,606,689	\$6,023,992	\$103,159,435
01/01/2039	12/31/2039	\$2,500,081	\$0		-\$14,682,977		-\$656,081	\$0	\$0	\$0	-\$15,339,058	\$5,619,002	\$95,939,461
01/01/2040	12/31/2040	\$2,475,080	\$0		-\$14,397,150		-\$669,202	\$0	\$0	\$0	-\$15,066,352	\$5,204,669	\$88,552,857
01/01/2041	12/31/2041	\$2,450,329	\$0		-\$14,113,313		-\$682,586	\$0	\$0	\$0	-\$14,795,899	\$4,780,524	\$80,987,811
01/01/2042	12/31/2042	\$2,425,826	\$0		-\$13,763,904		-\$696,238	\$0	\$0	\$0	-\$14,460,142	\$4,348,018	\$73,301,513
01/01/2043	12/31/2043	\$2,401,568	\$0		-\$13,402,510		-\$710,163	\$0	\$0	\$0	-\$14,112,673	\$3,908,797	\$65,499,206
01/01/2044	12/31/2044	\$2,377,552	\$0		-\$13,007,419		-\$724,366	\$0	\$0	\$0	-\$13,731,785	\$3,463,857	\$57,608,830
01/01/2045	12/31/2045	\$2,353,776	\$0		-\$12,604,242		-\$738,853	\$0	\$0	\$0	-\$13,343,095	\$3,014,020	\$49,633,530
01/01/2046	12/31/2046	\$2,330,239	\$0		-\$12,199,444		-\$753,630	\$0	\$0	\$0	-\$12,953,074	\$2,559,264	\$41,569,959
01/01/2047	12/31/2047	\$2,306,936	\$0		-\$11,790,355		-\$768,703	\$0	\$0	\$0	-\$12,559,058	\$2,099,480	\$33,417,317
01/01/2048	12/31/2048	\$2,283,867	\$0		-\$11,346,625		-\$784,077	\$0	\$0	\$0	-\$12,130,702	\$1,635,580	\$25,206,062
01/01/2049	12/31/2049	\$2,261,028	\$0		-\$10,920,893		-\$799,759	\$0	\$0	\$0	-\$11,720,652	\$1,167,679	\$16,914,117
01/01/2050	12/31/2050	\$2,238,418	\$0		-\$10,518,736		-\$815,754	\$0	\$0	\$0	-\$11,334,490	\$694,309	\$8,512,354
01/01/2051	12/31/2051	\$2,216,034	\$0		-\$10,111,007		-\$832,069	\$0	\$0	\$0	-\$10,943,076	\$214,688	\$0

TEMPLATE 5A

v20220802p

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

File name: *Template 5A Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

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

This Template 5A is not required if all assumptions and methods used to determine the requested SFA amount are identical to those used in the most recent actuarial certification of plan status completed before 1/1/2021 ("pre-2021 certification of plan status"), except the non-SFA and SFA interest rates, and except any assumptions that were changed in accordance with Section III, Acceptable Assumption Changes in PBGC's SFA assumptions guidance (other than the acceptable assumption change for "missing" terminated vested participants described in Section III.E. of PBGC's SFA assumptions guidance).

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

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

Additional instructions for each individual worksheet:

Sheet

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

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

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

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

5A-3 Baseline - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

For non-MPRA plans, see Template 4A instructions for Sheet 4A-4, except provide the projection used to determine the Baseline SFA amount under the "basic method" described in § 4262.4(a)(1). Unlike Sheet 4A-4, it is not necessary to explicitly identify the projected SFA exhaustion year in Sheet 5A-3.

For MPRA plans for which the requested amount of SFA is determined under the "increasing assets method", see Template 4A instructions for Sheet 4A-5, except provide the projection used to determine the Baseline SFA amount under the "increasing assets method" described in § 4262.4(a)(2)(i). Unlike Sheet 4A-5, it is not necessary to identify the projected SFA exhaustion year in Sheet 5A-3.

Version Updates (newest version at top)

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

TEMPLATE 5A - Sheet 5A-1

v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	DAIRY PF
EIN:	23-6283288
PN:	001
SFA Measurement Date:	12/31/2022

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

PROJECTED BENEFIT PAYMENTS for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
12/31/2022	12/31/2023	\$10,374,290	\$2,913,570	\$882,232	\$209	\$14,170,301
01/01/2024	12/31/2024	\$10,014,392	\$3,385,935	\$1,176,899	\$853	\$14,578,079
01/01/2025	12/31/2025	\$9,645,865	\$3,834,490	\$1,446,021	\$2,388	\$14,928,764
01/01/2026	12/31/2026	\$9,270,325	\$4,315,380	\$1,707,498	\$6,266	\$15,299,469
01/01/2027	12/31/2027	\$8,889,311	\$4,643,636	\$1,933,096	\$12,287	\$15,478,330
01/01/2028	12/31/2028	\$8,504,250	\$5,025,465	\$2,136,325	\$20,632	\$15,686,672
01/01/2029	12/31/2029	\$8,116,418	\$5,390,326	\$2,349,830	\$31,688	\$15,888,262
01/01/2030	12/31/2030	\$7,726,940	\$5,638,396	\$2,557,052	\$45,631	\$15,968,019
01/01/2031	12/31/2031	\$7,336,806	\$5,911,512	\$2,722,997	\$63,026	\$16,034,341
01/01/2032	12/31/2032	\$6,946,881	\$6,097,289	\$2,846,806	\$83,410	\$15,974,386
01/01/2033	12/31/2033	\$6,557,919	\$6,255,196	\$2,992,845	\$107,821	\$15,913,781
01/01/2034	12/31/2034	\$6,170,661	\$6,380,354	\$3,080,274	\$137,126	\$15,768,415
01/01/2035	12/31/2035	\$5,785,916	\$6,567,911	\$3,154,507	\$172,518	\$15,680,852
01/01/2036	12/31/2036	\$5,404,565	\$6,713,040	\$3,194,739	\$212,359	\$15,524,703
01/01/2037	12/31/2037	\$5,027,576	\$6,717,399	\$3,299,656	\$258,227	\$15,302,858
01/01/2038	12/31/2038	\$4,655,957	\$6,710,781	\$3,321,133	\$311,862	\$14,999,733
01/01/2039	12/31/2039	\$4,290,730	\$6,575,265	\$3,307,514	\$371,830	\$14,545,339
01/01/2040	12/31/2040	\$3,933,009	\$6,455,127	\$3,310,394	\$437,356	\$14,135,886
01/01/2041	12/31/2041	\$3,584,012	\$6,363,560	\$3,332,273	\$508,525	\$13,788,370
01/01/2042	12/31/2042	\$3,245,082	\$6,219,283	\$3,295,550	\$587,080	\$13,346,995
01/01/2043	12/31/2043	\$2,917,736	\$6,095,282	\$3,268,880	\$673,065	\$12,954,963
01/01/2044	12/31/2044	\$2,603,659	\$5,922,984	\$3,197,259	\$764,204	\$12,488,106
01/01/2045	12/31/2045	\$2,304,684	\$5,760,000	\$3,118,581	\$862,863	\$12,046,128
01/01/2046	12/31/2046	\$2,022,684	\$5,574,457	\$3,026,438	\$969,602	\$11,593,181
01/01/2047	12/31/2047	\$1,759,414	\$5,387,168	\$2,941,394	\$1,081,648	\$11,169,624
01/01/2048	12/31/2048	\$1,516,392	\$5,124,133	\$2,850,542	\$1,200,909	\$10,691,976
01/01/2049	12/31/2049	\$1,294,769	\$4,856,257	\$2,766,421	\$1,326,177	\$10,243,624
01/01/2050	12/31/2050	\$1,095,229	\$4,581,886	\$2,699,140	\$1,456,399	\$9,832,654
01/01/2051	12/31/2051	\$917,921	\$4,330,837	\$2,575,416	\$1,592,312	\$9,416,486

TEMPLATE 5A - Sheet 5A-2

v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	DAIRY PF
EIN:	23-6283288
PN:	001
SFA Measurement Date:	12/31/2022

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

			On this Sheet, show all administrative expense amounts as positive amounts			
			PROJECTED ADMINISTRATIVE EXPENSES for:			
SFA Measurement Date / Plan Year Start Date		Plan Year End Date	Total Participant Count at Beginning of Plan Year	PBGC Premiums	Other	Total
12/31/2022	12/31/2023	2489	\$87,115	\$600,229	\$687,344	
01/01/2024	12/31/2024	2485	\$91,945	\$609,146	\$701,091	
01/01/2025	12/31/2025	2476	\$96,564	\$618,549	\$715,113	
01/01/2026	12/31/2026	2462	\$96,018	\$633,397	\$729,415	
01/01/2027	12/31/2027	2456	\$98,240	\$645,764	\$744,004	
01/01/2028	12/31/2028	2444	\$100,204	\$658,680	\$758,884	
01/01/2029	12/31/2029	2433	\$102,186	\$671,875	\$774,061	
01/01/2030	12/31/2030	2421	\$104,103	\$685,440	\$789,543	
01/01/2031	12/31/2031	2407	\$125,164	\$701,833	\$826,997	
01/01/2032	12/31/2032	2387	\$126,511	\$717,025	\$843,536	
01/01/2033	12/31/2033	2366	\$127,764	\$732,643	\$860,407	
01/01/2034	12/31/2034	2343	\$128,865	\$748,750	\$877,615	
01/01/2035	12/31/2035	2320	\$129,920	\$765,248	\$895,168	
01/01/2036	12/31/2036	2298	\$130,986	\$782,085	\$913,071	
01/01/2037	12/31/2037	2275	\$134,225	\$797,107	\$931,332	
01/01/2038	12/31/2038	2251	\$135,060	\$814,899	\$949,959	
01/01/2039	12/31/2039	2225	\$135,725	\$833,233	\$968,958	
01/01/2040	12/31/2040	2198	\$136,276	\$852,061	\$988,337	
01/01/2041	12/31/2041	2170	\$136,710	\$871,394	\$1,008,104	
01/01/2042	12/31/2042	2142	\$139,230	\$889,036	\$1,028,266	
01/01/2043	12/31/2043	2113	\$139,458	\$909,374	\$1,048,832	
01/01/2044	12/31/2044	2084	\$139,628	\$930,180	\$1,069,808	
01/01/2045	12/31/2045	2054	\$141,726	\$949,478	\$1,091,204	
01/01/2046	12/31/2046	2024	\$141,680	\$971,348	\$1,113,028	
01/01/2047	12/31/2047	1994	\$141,574	\$993,715	\$1,135,289	
01/01/2048	12/31/2048	1964	\$143,372	\$1,014,623	\$1,157,995	
01/01/2049	12/31/2049	1935	\$143,190	\$1,037,965	\$1,181,155	
01/01/2050	12/31/2050	1907	\$144,932	\$1,034,986	\$1,179,918	
01/01/2051	12/31/2051	1879	\$144,683	\$985,295	\$1,129,978	

TEMPLATE 5A - Sheet 5A-3

v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	DAIRY PF
EIN:	23-6283288
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$124,654,350
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$57,961,251
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.													
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SFA Measurement Date / Plan Year Start Date	Plan Year End Date			Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 5A-1)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 5A-2)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
		Contributions	Withdrawal Liability Payments										
12/31/2022	12/31/2023	\$2,756,848	\$583,784		-\$14,170,301	-\$687,344		-\$14,857,645	\$1,883,893	\$44,987,498	\$0	\$7,375,449	\$135,370,431
01/01/2024	12/31/2024	\$2,756,848	\$0		-\$14,578,079	-\$701,091		-\$15,279,170	\$1,386,218	\$31,094,546	\$0	\$7,993,088	\$146,120,367
01/01/2025	12/31/2025	\$2,756,848	\$0		-\$14,928,764	-\$715,113		-\$15,643,877	\$855,050	\$16,305,719	\$0	\$8,621,959	\$157,499,174
01/01/2026	12/31/2026	\$2,756,848	\$0		-\$15,299,469	-\$729,415		-\$16,028,884	\$289,694	\$566,528	\$0	\$9,287,620	\$169,543,642
01/01/2027	12/31/2027	\$2,756,848	\$0		-\$15,478,330	-\$744,004		-\$566,528	\$0	\$0	-\$15,655,805	\$9,499,628	\$166,144,313
01/01/2028	12/31/2028	\$2,756,848	\$0		-\$15,686,672	-\$758,884		\$0	\$0	\$0	-\$16,445,556	\$9,275,941	\$161,731,546
01/01/2029	12/31/2029	\$2,756,848	\$0		-\$15,888,262	-\$774,061		\$0	\$0	\$0	-\$16,662,323	\$9,011,000	\$156,837,070
01/01/2030	12/31/2030	\$2,756,848	\$0		-\$15,968,019	-\$789,543		\$0	\$0	\$0	-\$16,757,562	\$8,721,730	\$151,558,087
01/01/2031	12/31/2031	\$2,756,848	\$0		-\$16,034,341	-\$826,997		\$0	\$0	\$0	-\$16,861,338	\$8,409,804	\$145,863,402
01/01/2032	12/31/2032	\$2,756,848	\$0		-\$15,974,386	-\$843,536		\$0	\$0	\$0	-\$16,817,922	\$8,078,121	\$139,880,449
01/01/2033	12/31/2033	\$2,756,848	\$0		-\$15,913,781	-\$860,407		\$0	\$0	\$0	-\$16,774,188	\$7,729,587	\$133,592,695
01/01/2034	12/31/2034	\$2,756,848	\$0		-\$15,768,415	-\$877,615		\$0	\$0	\$0	-\$16,646,030	\$7,365,898	\$127,069,411
01/01/2035	12/31/2035	\$2,756,848	\$0		-\$15,680,852	-\$895,168		\$0	\$0	\$0	-\$16,576,020	\$6,986,590	\$120,236,829
01/01/2036	12/31/2036	\$2,756,848	\$0		-\$15,524,703	-\$913,071		\$0	\$0	\$0	-\$16,437,774	\$6,591,352	\$113,147,254
01/01/2037	12/31/2037	\$2,756,848	\$0		-\$15,302,858	-\$931,332		\$0	\$0	\$0	-\$16,234,190	\$6,183,152	\$105,853,064
01/01/2038	12/31/2038	\$2,756,848	\$0		-\$14,999,733	-\$949,959		\$0	\$0	\$0	-\$15,949,692	\$5,765,547	\$98,425,767
01/01/2039	12/31/2039	\$2,756,848	\$0		-\$14,545,339	-\$968,958		\$0	\$0	\$0	-\$15,514,297	\$5,344,940	\$91,013,258
01/01/2040	12/31/2040	\$2,756,848	\$0		-\$14,135,886	-\$988,337		\$0	\$0	\$0	-\$15,124,223	\$4,923,763	\$83,569,645
01/01/2041	12/31/2041	\$2,756,848	\$0		-\$13,788,370	-\$1,008,104		\$0	\$0	\$0	-\$14,796,474	\$4,498,793	\$76,028,812
01/01/2042	12/31/2042	\$2,756,848	\$0		-\$13,346,995	-\$1,028,266		\$0	\$0	\$0	-\$14,375,261	\$4,071,100	\$68,481,499
01/01/2043	12/31/2043	\$2,756,848	\$0		-\$12,954,963	-\$1,048,832		\$0	\$0	\$0	-\$14,003,795	\$3,641,454	\$60,876,006
01/01/2044	12/31/2044	\$2,756,848	\$0		-\$12,488,106	-\$1,069,808		\$0	\$0	\$0	-\$13,557,914	\$3,210,763	\$53,285,703
01/01/2045	12/31/2045	\$2,756,848	\$0		-\$12,046,128	-\$1,091,204		\$0	\$0	\$0	-\$13,137,332	\$2,780,162	\$45,685,381
01/01/2046	12/31/2046	\$2,756,848	\$0		-\$11,593,181	-\$1,113,028		\$0	\$0	\$0	-\$12,706,209	\$2,349,311	\$38,085,330
01/01/2047	12/31/2047	\$2,756,848	\$0		-\$11,169,624	-\$1,135,289		\$0	\$0	\$0	-\$12,304,913	\$1,917,532	\$30,454,798
01/01/2048	12/31/2048	\$2,756,848	\$0		-\$10,691,976	-\$1,157,995		\$0	\$0	\$0	-\$11,849,971	\$1,485,673	\$22,847,348
01/01/2049	12/31/2049	\$2,756,848	\$0		-\$10,243,624	-\$1,181,155		\$0	\$0	\$0	-\$11,424,779	\$1,054,223	\$15,233,640
01/01/2050	12/31/2050	\$2,756,848	\$0		-\$9,832,654	-\$1,179,918		\$0	\$0	\$0	-\$11,012,572	\$621,877	\$7,599,793
01/01/2051	12/31/2051	\$2,756,848	\$0		-\$9,416,486	-\$1,129,978		\$0	\$0	\$0	-\$10,546,464	\$189,823	\$0

TEMPLATE 6A

v20220802p

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

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

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

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

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

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

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

Additional instructions for each individual worksheet:

Sheet

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

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

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

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

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

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

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

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

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

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

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

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

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

Version Updates (newest version at top)

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

TEMPLATE 6A - Sheet 6A-1

v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	DAIRY PF	
EIN:	23-6283288	
PN:	001	
MPRA Plan?	No	
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A	

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount
1	Baseline	N/A	\$57,961,251
2	Change in CBU Assumption	\$1,659,789	\$59,621,040
3	Change in Terminated Vested Retirement Assumption	(\$2,561,630)	\$57,059,410
4	Change in Benefit Election Assumption	(\$3,352,680)	\$53,706,729
5	Change in Administrative Expense Assumption	(\$4,100,114)	\$49,606,615

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

From Template 5A.

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

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

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

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

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

TEMPLATE 6A - Sheet 6A-2

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

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

PLAN INFORMATION

Abbreviated Plan Name:	DAIRY PF
EIN:	23-6283288
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$124,654,350
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$59,621,040
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.												
		(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	(9)	(10)	(11)	(12)
				Other Payments to Plan (excluding financial assistance and SFA)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))		
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments											
12/31/2022	12/31/2023	\$2,936,236	\$583,784		-\$14,170,416	-\$687,344	-\$14,857,760	\$1,946,464	\$46,709,743	\$0	\$7,380,259	\$135,554,629		
01/01/2024	12/31/2024	\$2,906,873	\$0		-\$14,578,448	-\$701,091	-\$15,279,539	\$1,451,139	\$32,881,343	\$0	\$8,007,886	\$146,469,388		
01/01/2025	12/31/2025	\$2,877,805	\$0		-\$14,929,650	-\$715,113	-\$15,644,763	\$922,394	\$18,158,974	\$0	\$8,645,620	\$157,992,813		
01/01/2026	12/31/2026	\$2,849,027	\$0		-\$15,301,694	-\$729,415	-\$16,031,109	\$359,516	\$2,487,381	\$0	\$9,318,969	\$170,160,810		
01/01/2027	12/31/2027	\$2,820,536	\$0		-\$15,481,791	-\$744,004	-\$2,487,381	\$0	\$0	-\$13,738,414	\$9,597,768	\$168,840,700		
01/01/2028	12/31/2028	\$2,792,331	\$0		-\$15,691,423	-\$758,884	\$0	\$0	\$0	-\$16,450,307	\$9,434,481	\$164,617,205		
01/01/2029	12/31/2029	\$2,764,408	\$0		-\$15,894,407	-\$774,061	\$0	\$0	\$0	-\$16,668,468	\$9,179,819	\$159,892,963		
01/01/2030	12/31/2030	\$2,736,764	\$0		-\$15,975,552	-\$789,543	\$0	\$0	\$0	-\$16,765,095	\$8,899,723	\$154,764,355		
01/01/2031	12/31/2031	\$2,709,396	\$0		-\$16,043,425	-\$827,033	\$0	\$0	\$0	-\$16,870,458	\$8,595,810	\$149,199,103		
01/01/2032	12/31/2032	\$2,682,302	\$0		-\$15,984,602	-\$843,573	\$0	\$0	\$0	-\$16,828,175	\$8,270,936	\$143,324,167		
01/01/2033	12/31/2033	\$2,655,479	\$0		-\$15,925,495	-\$860,445	\$0	\$0	\$0	-\$16,785,940	\$7,927,954	\$137,121,660		
01/01/2034	12/31/2034	\$2,628,924	\$0		-\$15,781,863	-\$877,654	\$0	\$0	\$0	-\$16,659,517	\$7,568,485	\$130,659,553		
01/01/2035	12/31/2035	\$2,602,635	\$0		-\$15,696,485	-\$895,207	\$0	\$0	\$0	-\$16,591,692	\$7,191,982	\$123,862,478		
01/01/2036	12/31/2036	\$2,576,609	\$0		-\$15,541,262	-\$913,111	\$0	\$0	\$0	-\$16,454,373	\$6,798,094	\$116,782,808		
01/01/2037	12/31/2037	\$2,550,843	\$0		-\$15,320,834	-\$931,373	\$0	\$0	\$0	-\$16,252,207	\$6,389,737	\$109,471,181		
01/01/2038	12/31/2038	\$2,525,334	\$0		-\$15,019,608	-\$950,000	\$0	\$0	\$0	-\$15,969,608	\$5,970,369	\$101,997,276		
01/01/2039	12/31/2039	\$2,500,081	\$0		-\$14,565,898	-\$969,000	\$0	\$0	\$0	-\$15,534,898	\$5,546,336	\$94,508,794		
01/01/2040	12/31/2040	\$2,475,080	\$0		-\$14,156,058	-\$988,380	\$0	\$0	\$0	-\$15,144,438	\$5,120,057	\$86,959,492		
01/01/2041	12/31/2041	\$2,450,329	\$0		-\$13,807,511	-\$1,008,148	\$0	\$0	\$0	-\$14,815,659	\$4,688,273	\$79,282,436		
01/01/2042	12/31/2042	\$2,425,826	\$0		-\$13,365,362	-\$1,028,311	\$0	\$0	\$0	-\$14,393,673	\$4,251,978	\$71,566,567		
01/01/2043	12/31/2043	\$2,401,568	\$0		-\$12,971,873	-\$1,048,877	\$0	\$0	\$0	-\$14,020,750	\$3,811,867	\$63,759,252		
01/01/2044	12/31/2044	\$2,377,552	\$0		-\$12,501,558	-\$1,069,855	\$0	\$0	\$0	-\$13,571,413	\$3,368,836	\$55,934,227		
01/01/2045	12/31/2045	\$2,353,776	\$0		-\$12,056,481	-\$1,091,252	\$0	\$0	\$0	-\$13,147,733	\$2,923,964	\$48,064,234		
01/01/2046	12/31/2046	\$2,330,239	\$0		-\$11,599,827	-\$1,113,077	\$0	\$0	\$0	-\$12,712,904	\$2,476,823	\$40,158,392		
01/01/2047	12/31/2047	\$2,306,936	\$0		-\$11,170,073	-\$1,135,338	\$0	\$0	\$0	-\$12,305,411	\$2,026,728	\$32,186,644		
01/01/2048	12/31/2048	\$2,283,867	\$0		-\$10,686,219	-\$1,158,045	\$0	\$0	\$0	-\$11,844,264	\$1,574,485	\$24,200,732		
01/01/2049	12/31/2049	\$2,261,028	\$0		-\$10,229,859	-\$1,181,206	\$0	\$0	\$0	-\$11,411,065	\$1,120,537	\$16,171,232		
01/01/2050	12/31/2050	\$2,238,418	\$0		-\$9,809,095	-\$1,177,091	\$0	\$0	\$0	-\$10,986,186	\$663,648	\$8,087,112		
01/01/2051	12/31/2051	\$2,216,034	\$0		-\$9,382,295	-\$1,125,875	\$0	\$0	\$0	-\$10,508,170	\$205,024	\$0		

TEMPLATE 6A - Sheet 6A-3

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

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

PLAN INFORMATION

Abbreviated Plan Name:	DAIRY PF
EIN:	23-6283288
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$124,654,350
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$57,059,410
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SFA Measurement Date / Plan Year Start Date	Plan Year End Date			Other Payments to Plan (excluding financial assistance and SFA)		Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
		Contributions	Withdrawal Liability Payments		Benefit Payments								
12/31/2022	12/31/2023	\$2,936,236	\$583,784			-\$13,188,766	-\$687,344	-\$13,876,110	\$1,869,937	\$45,053,236	\$0	\$7,380,259	\$135,554,629
01/01/2024	12/31/2024	\$2,906,873	\$0			-\$13,705,403	-\$701,091	-\$14,406,494	\$1,406,517	\$32,053,259	\$0	\$8,007,886	\$146,469,388
01/01/2025	12/31/2025	\$2,877,805	\$0			-\$14,195,799	-\$715,113	-\$14,910,912	\$906,161	\$18,048,508	\$0	\$8,645,620	\$157,992,813
01/01/2026	12/31/2026	\$2,849,027	\$0			-\$14,636,550	-\$729,415	-\$15,365,965	\$368,935	\$3,051,477	\$0	\$9,318,969	\$170,160,810
01/01/2027	12/31/2027	\$2,820,536	\$0			-\$14,951,802	-\$744,004	-\$3,051,477	\$0	\$0	-\$12,644,329	\$9,632,288	\$169,969,305
01/01/2028	12/31/2028	\$2,792,331	\$0			-\$15,251,342	-\$758,884	\$0	\$0	\$0	-\$16,010,226	\$9,514,449	\$166,265,859
01/01/2029	12/31/2029	\$2,764,408	\$0			-\$15,545,955	-\$774,061	\$0	\$0	\$0	-\$16,320,016	\$9,287,306	\$161,997,557
01/01/2030	12/31/2030	\$2,736,764	\$0			-\$15,726,263	-\$789,543	\$0	\$0	\$0	-\$16,515,806	\$9,030,741	\$157,249,256
01/01/2031	12/31/2031	\$2,709,396	\$0			-\$15,869,322	-\$826,889	\$0	\$0	\$0	-\$16,696,211	\$8,746,697	\$152,009,139
01/01/2032	12/31/2032	\$2,682,302	\$0			-\$15,912,717	-\$843,426	\$0	\$0	\$0	-\$16,756,143	\$8,437,605	\$146,372,903
01/01/2033	12/31/2033	\$2,655,479	\$0			-\$15,910,937	-\$860,295	\$0	\$0	\$0	-\$16,771,232	\$8,106,770	\$140,363,920
01/01/2034	12/31/2034	\$2,628,924	\$0			-\$15,846,400	-\$877,501	\$0	\$0	\$0	-\$16,723,901	\$7,756,117	\$134,025,060
01/01/2035	12/31/2035	\$2,602,635	\$0			-\$15,783,613	-\$895,051	\$0	\$0	\$0	-\$16,678,664	\$7,386,107	\$127,335,139
01/01/2036	12/31/2036	\$2,576,609	\$0			-\$15,645,650	-\$912,952	\$0	\$0	\$0	-\$16,558,602	\$6,997,941	\$120,351,087
01/01/2037	12/31/2037	\$2,550,843	\$0			-\$15,461,224	-\$931,211	\$0	\$0	\$0	-\$16,392,435	\$6,594,037	\$113,103,533
01/01/2038	12/31/2038	\$2,525,334	\$0			-\$15,218,933	-\$949,835	\$0	\$0	\$0	-\$16,168,768	\$6,176,550	\$105,636,648
01/01/2039	12/31/2039	\$2,500,081	\$0			-\$14,889,764	-\$968,832	\$0	\$0	\$0	-\$15,858,596	\$5,748,981	\$98,027,115
01/01/2040	12/31/2040	\$2,475,080	\$0			-\$14,552,997	-\$988,208	\$0	\$0	\$0	-\$15,541,205	\$5,313,305	\$90,274,294
01/01/2041	12/31/2041	\$2,450,329	\$0			-\$14,217,644	-\$1,007,973	\$0	\$0	\$0	-\$15,225,617	\$4,869,198	\$82,368,205
01/01/2042	12/31/2042	\$2,425,826	\$0			-\$13,811,336	-\$1,028,132	\$0	\$0	\$0	-\$14,839,468	\$4,418,369	\$74,372,931
01/01/2043	12/31/2043	\$2,401,568	\$0			-\$13,391,645	-\$1,048,695	\$0	\$0	\$0	-\$14,440,340	\$3,962,743	\$66,296,903
01/01/2044	12/31/2044	\$2,377,552	\$0			-\$12,937,253	-\$1,069,668	\$0	\$0	\$0	-\$14,006,921	\$3,503,487	\$58,171,020
01/01/2045	12/31/2045	\$2,353,776	\$0			-\$12,475,838	-\$1,091,062	\$0	\$0	\$0	-\$13,566,900	\$3,041,533	\$49,999,429
01/01/2046	12/31/2046	\$2,330,239	\$0			-\$12,015,657	-\$1,112,883	\$0	\$0	\$0	-\$13,128,540	\$2,576,861	\$41,777,989
01/01/2047	12/31/2047	\$2,306,936	\$0			-\$11,554,198	-\$1,135,141	\$0	\$0	\$0	-\$12,689,339	\$2,109,307	\$33,504,894
01/01/2048	12/31/2048	\$2,283,867	\$0			-\$11,059,652	-\$1,157,844	\$0	\$0	\$0	-\$12,217,496	\$1,639,775	\$25,211,040
01/01/2049	12/31/2049	\$2,261,028	\$0			-\$10,589,624	-\$1,181,000	\$0	\$0	\$0	-\$11,770,624	\$1,168,245	\$16,869,689
01/01/2050	12/31/2050	\$2,238,418	\$0			-\$10,150,359	-\$1,204,620	\$0	\$0	\$0	-\$11,354,979	\$692,956	\$8,446,084
01/01/2051	12/31/2051	\$2,216,034	\$0			-\$9,711,302	-\$1,165,356	\$0	\$0	\$0	-\$10,876,658	\$214,540	\$0

TEMPLATE 6A - Sheet 6A-4

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

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

PLAN INFORMATION

Abbreviated Plan Name:	DAIRY PF
EIN:	23-6283288
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$124,654,350
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$53,706,729
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SFA Measurement Date / Plan Year Start Date	Plan Year End Date			Other Payments to Plan (excluding financial assistance and SFA)		Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
		Contributions	Withdrawal Liability Payments		Benefit Payments								
12/31/2022	12/31/2023	\$2,936,236	\$583,784			-\$13,005,080		-\$687,344		\$41,761,597	\$0	\$7,380,259	\$135,554,629
01/01/2024	12/31/2024	\$2,906,873	\$0			-\$13,469,810		-\$701,091		\$28,877,928	\$0	\$8,007,886	\$146,469,388
01/01/2025	12/31/2025	\$2,877,805	\$0			-\$13,912,763		-\$715,113		\$15,042,283	\$0	\$8,645,620	\$157,992,813
01/01/2026	12/31/2026	\$2,849,027	\$0			-\$14,312,868		-\$729,415		\$262,210	\$0	\$9,318,969	\$170,160,810
01/01/2027	12/31/2027	\$2,820,536	\$0			-\$14,598,766		-\$744,004		\$0	\$0	\$-15,080,560	\$167,456,518
01/01/2028	12/31/2028	\$2,792,331	\$0			-\$14,872,122		-\$758,884		\$0	\$0	\$-15,631,006	\$163,997,311
01/01/2029	12/31/2029	\$2,764,408	\$0			-\$15,144,102		-\$774,061		\$0	\$0	\$-15,918,163	\$160,010,886
01/01/2030	12/31/2030	\$2,736,764	\$0			-\$15,313,938		-\$789,543		\$0	\$0	\$-16,103,481	\$155,571,756
01/01/2031	12/31/2031	\$2,709,396	\$0			-\$15,451,515		-\$827,159		\$0	\$0	\$-16,278,674	\$150,664,273
01/01/2032	12/31/2032	\$2,682,302	\$0			-\$15,499,690		-\$843,702		\$0	\$0	\$-16,343,392	\$145,375,195
01/01/2033	12/31/2033	\$2,655,479	\$0			-\$15,509,364		-\$860,576		\$0	\$0	\$-16,369,940	\$139,721,856
01/01/2034	12/31/2034	\$2,628,924	\$0			-\$15,463,474		-\$877,787		\$0	\$0	\$-16,341,261	\$133,740,201
01/01/2035	12/31/2035	\$2,602,635	\$0			-\$15,421,987		-\$895,343		\$0	\$0	\$-16,317,330	\$127,406,400
01/01/2036	12/31/2036	\$2,576,609	\$0			-\$15,313,735		-\$913,250		\$0	\$0	\$-16,226,985	\$120,768,643
01/01/2037	12/31/2037	\$2,550,843	\$0			-\$15,164,607		-\$931,515		\$0	\$0	\$-16,096,122	\$113,851,220
01/01/2038	12/31/2038	\$2,525,334	\$0			-\$14,963,473		-\$950,145		\$0	\$0	\$-15,913,618	\$106,691,312
01/01/2039	12/31/2039	\$2,500,081	\$0			-\$14,682,977		-\$969,148		\$0	\$0	\$-15,652,125	\$99,356,491
01/01/2040	12/31/2040	\$2,475,080	\$0			-\$14,397,150		-\$988,531		\$0	\$0	\$-15,385,681	\$91,841,893
01/01/2041	12/31/2041	\$2,450,329	\$0			-\$14,113,313		-\$1,008,302		\$0	\$0	\$-15,121,615	\$84,134,806
01/01/2042	12/31/2042	\$2,425,826	\$0			-\$13,763,904		-\$1,028,468		\$0	\$0	\$-14,792,372	\$76,291,470
01/01/2043	12/31/2043	\$2,401,568	\$0			-\$13,402,510		-\$1,049,037		\$0	\$0	\$-14,451,547	\$68,316,115
01/01/2044	12/31/2044	\$2,377,552	\$0			-\$13,007,419		-\$1,070,018		\$0	\$0	\$-14,077,437	\$60,235,608
01/01/2045	12/31/2045	\$2,353,776	\$0			-\$12,604,242		-\$1,091,418		\$0	\$0	\$-13,695,660	\$52,051,957
01/01/2046	12/31/2046	\$2,330,239	\$0			-\$12,199,444		-\$1,113,246		\$0	\$0	\$-13,312,690	\$43,760,606
01/01/2047	12/31/2047	\$2,306,936	\$0			-\$11,790,355		-\$1,135,511		\$0	\$0	\$-12,925,866	\$35,359,473
01/01/2048	12/31/2048	\$2,283,867	\$0			-\$11,346,625		-\$1,158,222		\$0	\$0	\$-12,504,847	\$26,877,658
01/01/2049	12/31/2049	\$2,261,028	\$0			-\$10,920,893		-\$1,181,386		\$0	\$0	\$-12,102,279	\$18,291,642
01/01/2050	12/31/2050	\$2,238,418	\$0			-\$10,518,736		-\$1,205,014		\$0	\$0	\$-11,723,750	\$9,570,767
01/01/2051	12/31/2051	\$2,216,034	\$0			-\$10,111,007		-\$1,213,321		\$0	\$0	\$-11,324,328	\$728,855

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

v20220802p

PLAN INFORMATION

[illegible]

Version Updates

Version	Date updated
v20220701p	07/01/2022

v20220701p

TEMPLATE 7

v20220701p

7a - Assumption/Method Changes for SFA Eligibility

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

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

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

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

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

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

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

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

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

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

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

Assumption/Method Changes - SFA Eligibility

v20220701p

PLAN INFORMATION

Abbreviated Plan Name:		
EIN:		
PN:		

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

[illegible]

TEMPLATE 7

v20220701p

7b - Assumption/Method Changes for SFA Amount

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

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

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

Please state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions.

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

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

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

For example, assume the plan is projected to be insolvent in 2029 in the pre-2021 certification of plan status. The plan changes its CBU assumption by extending the assumption to the later projection years as described in Paragraph A, "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions. Complete one line of the table as follows:

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

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

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

Template 7 - Sheet 7b

v20220701p

Assumption/Method Changes - SFA Amount
PLAN INFORMATION

Abbreviated Plan Name:	DAIRY PF	
EIN:	23-6283288	
PN:	001	

	(A)	(B)	(C)
Assumption/Method That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption/method used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption/method used to determine the requested SFA amount (if different)	Brief explanation on why the assumption/method in (A) is no longer reasonable and why the assumption/method in (B) is reasonable
Mortality	Adjusted RP-2014(BC)/RP-2014 Disability mortality tables with Scale MP-2017	Pri-2012(BC)/Pri-2012 Disability amount-weighted mortality tables with Scale MP-2021	Original assumption is outdated. New assumption reflects more recently published experience for blue collar workers.
New entrant profile	None	Assumed new entrant profile as described in the guidance, specifically using new entrants and rehires in each of the five plan years ending in 2021, with one-year age banding	The prior assumption did not reflect any new entrants, which is not appropriate for a projection through 2051. The updated assumption uses the acceptable methodology from PBGC guidance.
Contribution rate	\$690.38 per month	\$713.47 per month	Original assumption is outdated. New assumption uses the acceptable methodology from the assumptions guidance.
Withdrawal liability payment (for currently withdrawn employers)	None	Two distributions in 2023 from the bankruptcy estate of an employer who withdrew in 2020	The prior assumption did not address an employer who had withdrawn after the certification of plan status completed prior to 1/1/2021 but before the SFA measurement date. The updated assumption is reasonable as it reflects the distributions associated with this withdrawn employer.
Contribution base units	9,564 months in all future years	Actual 2022 year of 4,157 months declining by 1% per year	The prior assumption is no longer reasonable because it does not reflect the significant change in plan experience. The revised assumption reflect this and anticipated future contraction.
Retirement assumption for terminated vested participants	100% retirement at age 65, or age 62 with 10 or more years of service	15% for age 55, 5% for ages 56-61, 50% for age 62, 15% for ages 63-64, 50% for age 65, 15% for ages 66-69, 30% for age 70 and 100% for age 71 and older	The prior assumption did not accurately reflect plan experience and is therefore unreasonable. The revised rates are set to reflect actual plan experience and are therefore reasonable.
Form of payment election	100% elect straight life form	50% elect straight life form, 50% elect Joint and Survivor form	The prior assumption did not accurately reflect plan experience and is therefore unreasonable. The revised rates are set to reflect actual plan experience and are therefore reasonable.
Administrative expenses	\$647,700 for 2020, increased by 2% per year	\$459,292 for 2023 year, increasing 2% per year. One-time expenses for 2023, 2024 and 2025 for professional fees associated with SFA application	The prior assumption did not accurately reflect more recent plan experience and is therefore unreasonable. The updated assumptions are set to actual plan experience and are therefore reasonable.

Version Updates

v20220802p

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

TEMPLATE 8

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

v20220802p

Contribution and Withdrawal Liability Details

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

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

PLAN INFORMATION

Abbreviated Plan Name:	DAIRY PF
EIN:	23-6283288
PN:	001

Unit (e.g. hourly, weekly)	Monthly
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		All Other Sources of Non-Investment Income								
SFA Measurement Date / Plan Year Start	Plan Year End Date	Total Contributions*	Total Contribution Base Units	Average Contribution Rate	Reciprocity Contributions (if applicable)	Additional Rehab Plan Contributions (if applicable)	Other - Explain if Applicable	Withdrawal Liability Payments for Currently Withdrawn Employers	Withdrawal Liability Payments for Projected Future Withdrawals	Projected Number of Active Participants (Including New Entrants) at the Beginning of the Plan Year
12/31/2022	12/31/2023	\$2,936,236	4,115	\$713.47				\$583,784		343
01/01/2024	12/31/2024	\$2,906,873	4,074	\$713.47				\$0		339
01/01/2025	12/31/2025	\$2,877,805	4,034	\$713.47				\$0		336
01/01/2026	12/31/2026	\$2,849,027	3,993	\$713.47				\$0		332
01/01/2027	12/31/2027	\$2,820,536	3,953	\$713.47				\$0		329
01/01/2028	12/31/2028	\$2,792,331	3,914	\$713.47				\$0		326
01/01/2029	12/31/2029	\$2,764,408	3,875	\$713.47				\$0		322
01/01/2030	12/31/2030	\$2,736,764	3,836	\$713.47				\$0		319
01/01/2031	12/31/2031	\$2,709,396	3,797	\$713.47				\$0		316
01/01/2032	12/31/2032	\$2,682,302	3,760	\$713.47				\$0		313
01/01/2033	12/31/2033	\$2,655,479	3,722	\$713.47				\$0		310
01/01/2034	12/31/2034	\$2,628,924	3,685	\$713.47				\$0		307
01/01/2035	12/31/2035	\$2,602,635	3,648	\$713.47				\$0		304
01/01/2036	12/31/2036	\$2,576,609	3,611	\$713.47				\$0		301
01/01/2037	12/31/2037	\$2,550,843	3,575	\$713.47				\$0		298
01/01/2038	12/31/2038	\$2,525,334	3,540	\$713.47				\$0		295
01/01/2039	12/31/2039	\$2,500,081	3,504	\$713.47				\$0		292
01/01/2040	12/31/2040	\$2,475,080	3,469	\$713.47				\$0		289
01/01/2041	12/31/2041	\$2,450,329	3,434	\$713.47				\$0		286
01/01/2042	12/31/2042	\$2,425,826	3,400	\$713.47				\$0		283
01/01/2043	12/31/2043	\$2,401,568	3,366	\$713.47				\$0		280
01/01/2044	12/31/2044	\$2,377,552	3,332	\$713.47				\$0		277
01/01/2045	12/31/2045	\$2,353,776	3,299	\$713.47				\$0		275
01/01/2046	12/31/2046	\$2,330,239	3,266	\$713.47				\$0		272
01/01/2047	12/31/2047	\$2,306,936	3,233	\$713.47				\$0		269
01/01/2048	12/31/2048	\$2,283,867	3,201	\$713.47				\$0		266
01/01/2049	12/31/2049	\$2,261,028	3,169	\$713.47				\$0		264
01/01/2050	12/31/2050	\$2,238,418	3,137	\$713.47				\$0		261
01/01/2051	12/31/2051	\$2,216,034	3,106	\$713.47				\$0		259

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

Version Updates

Version	Date updated
v20230727	07/27/2023

v20230727

TEMPLATE 10

v20230727

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

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

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

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

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

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

Add additional lines if needed.

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

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

v20230727

PLAN INFORMATION

Abbreviated Plan Name:	DAIRY PF
EIN:	23-6283288
PN:	001

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

DEMOGRAPHIC ASSUMPTIONS

Base Mortality - Healthy	2019AVR DAIRY PF.pdf pg. 60	105% RP-2014 Blue Collar Employee/Healthy Annuitant Mortality Tables	Pri-2012 Blue Collar Employee/Nondisabled Annuitant amount-weighted Mortality Tables	Same as Baseline	Acceptable Change	
Mortality Improvement - Healthy	2019AVR DAIRY PF.pdf pg. 60	Scale MP-2017	Scale MP-2021	Same as Baseline	Acceptable Change	
Base Mortality - Disabled	2019AVR DAIRY PF.pdf pg. 60	85% RP-2014 Disabled Annuitant Mortality Table	Pri-2012 Disabled Retiree amount-weighted Mortality Table	Same as Baseline	Acceptable Change	
Mortality Improvement - Disabled	2019AVR DAIRY PF.pdf pg. 60	Scale MP-2017	Scale MP-2021	Same as Baseline	Acceptable Change	
Retirement - Actives	2019AVR DAIRY PF.pdf pg. 62	1% for ages 55-60, 15% for age 61, 25% for age 62, 15% for ages 63-64, 30% for ages 65-69, and 100% for ages 70 and older	Same as Pre-2021 Zone Certification	Same as Baseline	No Change	
Retirement - TVs	2019AVR DAIRY PF.pdf pg. 62	Age 65, or age 62 with 10 or more years of service	Same as Pre-2021 Zone Certification	15% for age 55, 5% for ages 56-61, 50% for age 62, 15% for ages 63-64, 50% for age 65, 15% for ages 66-69, 30% for age 70 and 100% for age 71 and older	Other Change	
Turnover	2019AVR DAIRY PF.pdf pg. 61	130% of Select & Ultimate Table (Sve 2,3,4)-2003 SOA Pension Plan Turnover Study for service 3 years or less; 250% of Select & Ultimate Table (Sve 10 and up)-2003 SOA Pension Plan Turnover Study for service greater than 3 years	Same as Pre-2021 Zone Certification	Same as Baseline	No Change	
Disability	2019AVR DAIRY PF.pdf pg. 61	Social Security Administration's Actuarial Note No. 2014.6	Same as Pre-2021 Zone Certification	Same as Baseline	No Change	
Optional Form Elections - Actives	2019AVR DAIRY PF.pdf pg. 63	All participants are assumed to elect the straight life form of payment	Same as Pre-2021 Zone Certification	50% of participants are assumed to elect the 50% Joint and Survivor pension and 50% of participants are assumed to elect the single life form of payment	Other Change	
Optional Form Elections - TVs	2019AVR DAIRY PF.pdf pg. 63	All participants are assumed to elect the straight life form of payment	Same as Pre-2021 Zone Certification	50% of participants are assumed to elect the 50% Joint and Survivor pension and 50% of participants are assumed to elect the single life form of payment	Other Change	
Marital Status	2019AVR DAIRY PF.pdf pg. 62	80% are assumed married	Same as Pre-2021 Zone Certification	Same as Baseline	No Change	
Spouse Age Difference	2019AVR DAIRY PF.pdf pg. 63	Spouses of male participants are 3 years younger; spouses of female participants are 3 years older	Same as Pre-2021 Zone Certification	Same as Baseline	No Change	
Active Participant Count	2020Zone20200330 DAIRY PF.pdf pg. 13	Active participants as of January 1, 2019 are assumed to remain level.	Active participants as of January 1, 2021 are assumed to remain level.	Number of actives consistent with CBU and new entrant profile assumptions	Other Change	

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

v20230727

PLAN INFORMATION

Abbreviated Plan Name:	DAIRY PF
EIN:	23-6283288
PN:	001

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
New Entrant Profile	N/A	None	Based on the characteristics of new entrants and rehires to the plan in the five plan years from January 1, 2017 through December 31, 2021. New entrants and rehires from employers that withdrew from the plan were not included for the new entrant profile. The new entrant profile was grouped into one-year age bands.	Same as Baseline	Acceptable Change	
Missing or Incomplete Data	2019AVR DAIRY PF.pdf pg. 62	Same as those exhibited by participants with similar known characteristics. If not specified, participants are assumed to be male.	Same as Pre-2021 Zone Certification	Same as Baseline	No Change	
"Missing" Terminated Vested Participant Assumption	N/A	None	Same as Pre-2021 Zone Certification	Same as Baseline	No Change	
Treatment of Participants Working Past Retirement Date	2019AVR DAIRY PF.pdf pg. 63	Active participants assumed to work enough hours each month to not qualify for delayed retirement adjustment. Inactive vested participants who are assumed to commence receipt of benefits after attaining normal retirement age qualify for delayed retirement increases.	Same as Pre-2021 Zone Certification	Same as Baseline	No Change	
Assumptions Related to Reciprocity	N/A	None	Same as Pre-2021 Zone Certification	Same as Baseline	No Change	
Other Demographic Assumption 1	2019AVR DAIRY PF.pdf pg. 62	One year of benefit service	Same as Pre-2021 Zone Certification	Same as Baseline	No Change	
Other Demographic Assumption 2						
Other Demographic Assumption 3						

NON-DEMOGRAPHIC ASSUMPTIONS

Contribution Base Units	2020Zone20200330 DAIRY PF.pdf pg. 12	9,564 months in all future years (797 active participants at 12 months each year)	3,864 months in all future years (322 active participants at 12 months each year)	Actual 2022 year of 4,157 months declining by 1% per year	Generally Acceptable Change	
Contribution Rate	2020Zone20200330 DAIRY PF.pdf pg. 12	\$690.38 per month effective January 1, 2020	\$713.47 per month (based on collective bargaining agreements agreed to prior to July 9, 2021)	Same as Baseline	Acceptable Change	

Template 10

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

v20230727

PLAN INFORMATION

Abbreviated Plan Name:	DAIRY PF
EIN:	23-6283288
PN:	001

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
Administrative Expenses	2020Zone20200330 DAIRY PF.pdf pg. 12	\$647,700 for 2020, increased by 2% per year	\$647,700 for 2020, increased by 2.0% per year, plus an adjustment for the PBGC premium increase to \$52 in 2031. The projected expenses were limited to 12% of expected benefit payments.	Actual 2022 annual expenses of \$450,286 are assumed to increase 2.0% per year, plus an adjustment for the PBGC premium increase to \$52 in 2031. One-time expenses for professional fees associated with SFA application were included for 2023, 2024 and 2025. The projected expenses were limited to 12% of expected benefit payments.	Other Change	
Assumed Withdrawal Payments - Currently Withdrawn Employers	N/A	None	Two distributions in 2023 from the bankruptcy estate of an employer who withdrew in 2020	Same as Baseline	Other Change	
Assumed Withdrawal Payments -Future Withdrawals	N/A	None	Same as Pre-2021 Zone Certification	Same as Baseline		
Other Assumption 1						
Other Assumption 2						
Other Assumption 3						

CASH FLOW TIMING ASSUMPTIONS

Benefit Payment Timing	N/A	Monthly at beginning of month	Same as Pre-2021 Zone Certification	Same as Baseline		
Contribution Timing	N/A	Monthly at end of month	Same as Pre-2021 Zone Certification	Same as Baseline		
Withdrawal Payment Timing	N/A	None	Fractional months based on date of actual distribution	Same as Baseline	Other Change	
Administrative Expense Timing	N/A	Monthly at end of month	Same as Pre-2021 Zone Certification	Same as Baseline		
Other Payment Timing						

Create additional rows as needed.