

**Roofers and Slaters Local No. 248
Pension Plan**

Application for Special Financial Assistance

March 20, 2026

Pension Benefit Guaranty Corporation
1200 K Street, N.W.
Washington, DC 20005-4026

Dear Sir or Madam:

APPLICATION FOR SPECIAL FINANCIAL ASSISTANCE

The Roofers and Slaters Local No. 248 Pension Plan (the “Plan”) is requesting Special Financial Assistance (“SFA”) in accordance with ERISA section 4262 and pursuant to the Pension Benefit Guaranty Corporation’s (“PBGC”) SFA regulation 29 CFR part 4262. This letter is meant to serve as an SFA request cover letter per Section D, Item (1) of the “General SFA Application Filing Instructions.”

The Plan is requesting SFA in an amount equal to \$5,100,698.

Please contact the filer and authorized Plan representative, Emily Lucini, by email Emily.Lucini@McKeogh.com or by phone 484-530-0692 if there are any questions.

Sincerely,



Emily Lucini, EA, FSA
Authorized Representative
Fund Actuary

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**Special Financial Assistance Application
Roofers and Slaters Local No. 248 Pension Plan
04-2316465 / 001**

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**Special Financial Assistance Application
Roofers and Slaters Local No. 248 Pension Plan
04-2316465 / 001**

Section A – Plan Identifying Information

A1. Plan Name: Roofers and Slaters Local No. 248 Pension Plan

A2. EIN: 04-2316465

A3. Plan Number: 001

A4. Notice Filer Name: Emily G. Lucini

A5. Role of Filer: Fund Actuary / Authorized Representative

A6. Total Amount Requested: \$5,100,698

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Section B – Plan Documents

B1. Plan Documentation

a. Plan Document and Amendments

See attached documents:

- Most recent Plan document, file name *PD R248.pdf*
- All amendments since last restatement, combined into single file, name *PD Amends R248.pdf*

b. Trust Agreement and Amendments

See attached documents:

- Most recent trust agreement, file name *TR R248.pdf*

c. IRS Determination Letter

See attached document, file name *DL R248.pdf*

B2. Actuarial Valuation Reports

See attached documents labeled:

- *2017AVR R248.pdf*
- *2018AVR R248.pdf*
- *2019AVR R248.pdf*
- *2020AVR R248.pdf*
- *2021AVR R248.pdf*

B3. Rehabilitation Plan

See attached document labeled: *RP R248.pdf*

All employers adopted the Preferred (Non-Default) Schedule – 100% of the contributions in the most recent plan year were contributed under the Preferred Schedule.

B4. Form 5500

See attached document labeled: *2020Form5500 R248.pdf*

B5. Zone Certifications

See attached documents labeled:

- *2018Zone20180828 R248.pdf*

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Section B – Plan Documents

- ***2019Zone20190828 R248.pdf***
- ***2020Zone20200828 R248.pdf***
- ***2021Zone20210827 R248.pdf***
- ***2022Zone20220829 R248.pdf***

The documentation clearly identifying all assumptions, including the interest rate used for funding standard account purposes, can be located within each respective zone status certification file. This information was included as part of the PPA certification for each of the plan years 2018-2022.

For additional information supporting the critical and declining status certified in 2018 through 2022, see the final page of each respective zone status certification file. These pages contain the plan year-by-plan year projection of the fair market value of Plan assets as well as: (a) contributions, (b) withdrawal liability payments, (c) benefit payments, (d) administrative expenses, (e) amount of net investment returns and (f) the investment return assumption.

B6. Account Statements

See attached document labeled: ***CashInvAccts R248.pdf***

This file contains the most recent statement for each of the Plan's cash and investment accounts.

B7. Plan's Financial Statement

See attached document labeled: ***FinAudit R248.pdf***

This file contains the most recent draft Plan financial statement prepared by the auditor.

B8. Withdrawal Liability Documentation

The Plan's policies and procedures governing determination, assessment, collection, settlement and payment of withdrawal liability can be found in the attached document labeled: ***WDL R248.pdf***.

All withdrawal liability determinations are calculated under the Presumptive Method and utilize the De Minimis Rule. The Trustees take their responsibility to assess and pursue collection of withdrawal liability seriously, consulting with plan professionals about settlement offers and comparing the risks associated with long-term payment collection against those associated with accepting the settlement.

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Section B – Plan Documents

B9. Death Audit

See attached document labeled: *Death Audit R248.pdf*

The Fund has had its entire census data reviewed via death audit by the PBGC. The data and its handling have subsequently been approved by PBGC and all changes required via the PBGC death audit have been incorporated into this application.

The Plan also ran the June 1, 2021 data through LifeStatus360 and routinely checks its data for deaths. We are not aware of any deaths prior to the census valuation date of June 1, 2021 which were not taken into account.

B10. ACH Vendor/Miscellaneous Payment Enrollment Form

See attached document labeled: *ACH Info R248.pdf*

This file contains both the completed ACH Vendor/Miscellaneous Payment Enrollment Form and a notarized signature of the bank official on bank letterhead.

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Section C – Plan Data

C1. Form 5500 Projection of Benefit Payments

The answer to line 8b(1) of the Form 5500 Schedule MB was “No” for all years required to be reported for Template 1. This template is therefore not attached.

C2. Contributing Employers

N/A – The Plan has less than 10,000 participants, as required to be entered on line 6f of the Plan’s most recently filed Form 5500 (filed in 2021 for the 2020 filing year). As such, the Plan is not required to provide a copy of Template 2.

C3. Historical Plan Information

See attached document labeled: *Template 3 R248 - Resubmission*

C4. SFA Determination

See attached document labeled: *Template 4A R248 - Resubmission*

The Plan is not a MPRA plan so the amount of SFA is determined under the “basic method”. Since the requested amount of SFA is not based on the Present Value Method, Template 4B is not required.

We note that the Plan is frozen, and that Participants are no longer accruing benefits under the plan, however the Plan continues to accept new entrants. For the purposes of 4A-3 in Template 4, the projected number of participants includes only those participants for whom a PBGC premium is paid (i.e., participants with a non-zero benefit). For purposes of 4A-4 in Template 4, contributions are based on all participants including new entrants with no accruals.

C5. Baseline Details

See attached document labeled: *Template 5A R248 - Resubmission*

The Plan is not a MPRA plan so the amount of SFA is determined under the “basic method”. Since the requested amount of SFA is not based on the Present Value Method, Template 5B is not required.

We note that the Plan is frozen, and that Participants are no longer accruing benefits under the plan, however the Plan continues to accept new entrants. For the purposes of 5A-2 in Template 5A the projected number of participants includes only those participants for whom a PBGC premium is paid (i.e., participants with a non-zero

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Section C – Plan Data

benefit). For purposes of 5A-3 in Template 5A, contributions are based on all participants including new entrants with no accruals.

C6. Reconciliation Details

See attached document labeled: *Template 6A R248 - Resubmission*

We note that for purposes of 6A-2 and 6A-3 in Template 6A, contributions are based on all participants including new entrants with no accruals.

The Plan is not a MPRA plan so the amount of SFA is determined under the “basic method”. Since the requested amount of SFA is not based on the Present Value Method, Template 6B is not required.

C7. Assumption/Method Changes

a. Eligibility Assumptions

Sheet 7a of Template 7 is not required because the Plan is eligible based on a certification of plan status completed before January 1, 2021. During August 2020, the Plan was certified to be critical and declining for the plan year beginning June 1, 2020.

b. SFA Calculation Assumptions

See attached document labeled: *Template 7 R248 - Resubmission*

C8. Contributions and Withdrawal Liability Details

See attached document labeled: *Template 8 R248 - Resubmission*

We note that for the purposes of this template (i.e., for purposes of projected contributions and CBUs) the projected number of active participants includes new entrants with no accruals and reflects recent hiring trends.

C9. Participant Data

N/A – This Plan has fewer than 350,000 participants.

C10. Assumption Summaries

See attached document labeled: *Template 10 R248 - Resubmission*

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Section D – Plan Statements

D1. SFA Request Cover Letter

The Plan is not a MPRA plan so this cover letter is not required but has still been provided. See the 2nd page of this .pdf document labeled: *SFA App R248 - Resubmission.pdf*

D2. Contact Information for Plan Sponsor and Plan Sponsor’s Authorized Representative(s)

Plan Sponsor

Board of Trustees
Roofers and Slaters Local No. 248 Pension Plan
55 Main Street
Chicopee, MA 01020
(413) 594-5494
[REDACTED]

Authorized Representative – Plan Counsel

Elizabeth Sloane, Esq.
Segal Roitman, LLP
33 Harrison Ave., 7th Floor
Boston, MA 02111 (215) 546-4183
esloane@segalroitman.com

Authorized Representative – Plan Actuary

Ms. Emily Lucini
The McKeogh Company
1001 Conshohocken State Road, Suite 1-407
West Conshohocken, PA 19428
(484) 530-0692
emily.lucini@mckeogh.com

D3. Eligibility Criteria

The Plan is eligible for SFA based on the critical and declining status certification for the plan year beginning June 1, 2020 which was completed during August 2020. See attached documents labeled:

- *2020Zone20200828 R248.pdf*

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Section D – Plan Statements

D4. Priority Group Identification

N/A – The Plan is not in a Priority Group. This application was not submitted prior to March 11, 2023.

D5. Development of Assumed Future Contributions and Assumed Future Withdrawal Liability Payments

The Plan's current contribution rate is \$7.70 per hour for all contributing employers. The contribution rate is anticipated to remain at that level for all future years. The plan's accrual rate was reduced to \$0 in September 2014, but the Plan has remained open to new entrants. The Trustees believe that increasing the contribution rate would impede the already difficult task of signing on new members.

The Plan's total projected regular contributions are estimated by taking the product of the contribution rate noted above and the projected CBUs (50,000 hours). There are no employers currently making withdrawal liability payments and no future withdrawals are anticipated at this time. The Trustees do not anticipate the Fund receiving any withdrawal liability income in the future.

D6. Assumptions

a. Eligibility Assumptions

N/A – The assumptions used to determine eligibility are the same as the assumptions used in the most recent actuarial certification of plan status completed before January 1, 2021 (the June 1, 2020 certification completed in August 2020).

b. SFA Assumptions

There were six changes in the assumptions used to determine the SFA amount as compared to the most recent actuarial certification of plan status before January 1, 2021. Two of these changes were extensions beyond insolvency of pre-2021 assumptions. These extensions included the future withdrawal liability contribution assumption and the future hourly contribution rate assumption.

The expense assumption is being changed beginning with the June 1, 2022 Plan Year. The valuation year assumption is changing from \$71,307 per year to the average of the actual expenses from 2017 through 2021, increasing 2% per year thereafter, not to exceed 15% of benefit payments (in accordance with PBGC's SFA Assumptions Guidance). Projected expenses are assumed to be equal to the

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Section D – Plan Statements

valuation year assumption. Thus, the baseline assumption for the June 1, 2022 Plan Year is \$118,525, as of the middle of the year (the average of the five preceding years of \$130,200, \$107,736, \$148,524, \$132,970, and \$73,194). The expenses are then projected forward assuming 2% increases year over year, subject to the 15% of benefit payments cap. Exceptions to this assumption occur in the Plan Years beginning June 1, 2023, June 1, 2024, June 1, 2025, and June 1, 2026. We have increased our assumption by an additional \$32,668, \$14,910, \$69,101, and \$25,000 in those, respectively, to estimate the additional expenses the Plan will incur as a result of filing this Special Financial Assistance Application.

In accordance with PBGC's "Acceptable Assumption Changes", mortality tables have been updated as follows:

- For non-annuitants, the base table is the *Pri-2012 amount-weighted Blue Collar Employee* table.
- For disabled annuitants, the base table is the *Pri-2012 amount-weighted Disabled Retiree* table.
- For non-disabled annuitants, *Pri-2012 amount-weighted Blue Collar Retiree* table for retirees and *Pri-2012 amount-weighted Blue Collar Contingent Survivor* table for contingent survivors

All tables are fully generational using scale MP-2021.

Actuarial increases for terminated vested participants past normal retirement age are now included (two participants).

Finally, the CBU assumption was changed from 51,000 hours per year to 50,000 hours per year based on historical CBUs and information provided by the Trustees with regard to future CBUs.

D7. Reinstatement of Suspended Benefits

N/A – The Plan did not suspend benefits under section 305(e)(9) or section 4245(a) of ERISA.

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Section E – Checklist, Certifications, and SFA-Related Amendments

E1. SFA Application Checklist

See attached document labeled: *App Checklist R248 - Resubmission.xlsx*

E2. SFA Eligibility Certification and Supporting Information for Critical and Declining Plan

N/A – The Plan is claiming SFA eligibility under § 4262.3(a)(1) of PBGC’s SFA regulation based on the certification from the plan’s enrolled actuary of plan status completed before January 1, 2021. Applicable zone certification and supplemental information was provided in Section B, Item (5).

E3. SFA Eligibility Certification and Supporting Information for Critical Plan

N/A – The Plan is claiming SFA eligibility under § 4262.3(a)(1) of PBGC’s SFA regulation.

E4. Priority Status Certification

N/A – The Plan is not in a Priority Group. This application was not submitted prior to March 11, 2023.

E5. SFA Amount Certification

See attached document labeled: *SFA Amount Cert R248 - Resubmission.pdf*

E6. Fair Market Value Certification

See attached document labeled: *FMV Cert R248.pdf*

E7. Executed Plan Amendment for SFA Compliance

See attached document labeled: *Compliance Amend R248.pdf*

E8. Proposed Plan Amendment to Reinstate Benefits

N/A – The Plan did not suspend benefits under section 305(e)(9) or section 4245(a) of ERISA.

E9. Executed Plan Amendment to Rescind Partition Order

N/A – The Plan was not partitioned under section 4233 of ERISA.

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Section E – Checklist, Certifications, and SFA-Related Amendments

E10. Trustee Attestation

See attached document labeled: *Penalty R248 - Resubmission.pdf*

N:\2297\2026\ARPA SFA Application\Working Files - Resubmission\SFA App R248 - Resubmission.docx

Special Financial Assistance Application
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Section E – Checklist, Certifications, and SFA-Related Amendments
Part E(5) – Special Financial Assistance Amount Certification

SPECIAL FINANCIAL ASSISTANCE AMOUNT CERTIFICATION

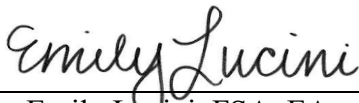
The calculations contained within this application were prepared on behalf of the Roofers and Slaters Local No. 248 Pension Plan and were based on the census data, asset statements and plan documents provided by the Plan sponsor or its third-party professionals.

To the best of my knowledge and belief, all plan participants and plan provisions in effect as of the Special Financial Assistance (“SFA”) measurement date (December 31, 2022) have been reflected. I have assessed the information for reasonableness but have not conducted a full audit of the information provided. I have no reason to believe or suspect that any of the information furnished to our office contains material defects.

I hereby certify that all of my calculations are in conformity with generally accepted actuarial principles and practices, and that the actuarial assumptions which are not mandated by federal law and regulations are reasonable and represent my best estimate of the anticipated experience under the Plan. As an enrolled actuary under ERISA, I am qualified to render this actuarial opinion.

Therefore, to the best of my knowledge and belief, the requested SFA of \$5,100,698 is the amount to which the plan is entitled under section 4262(j) of ERISA and section 4262.4 of PBGC’s SFA regulation. This amount was determined under the “basic method” as described in § 4262.4(a)(1) of PBGC’s SFA Regulation.

The assumptions and methods used to determine this amount are detailed in Template 10 submitted with this application. The application is based on 18 actives, 59 terminated vesteds, and 119 retirees and beneficiaries as of the participant census date and as provided by the fund administrator. This data reflects the death audit completed per Section B(9) of the application.



Ms. Emily Lucini, FSA, EA
The McKeogh Company

3/20/2026

Date

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*Section E – Checklist, Certifications, and SFA-Related Amendments
Part E(10) – Trustee Attestation*

**PENALTY OF PERJURY STATEMENT
PURSUANT TO PBGC REGULATION §4262.6(b)**

Under penalty of perjury under the laws of the United States of America, I declare that I am an authorized trustee who is a current member of the board of trustees of the Roofers and Slaters Local No. 248 Pension Plan and that I have examined this application, including accompanying documents, and, to the best of my knowledge and belief, the application contains all the relevant facts relating to the application; all statements of fact contained in the application are true, correct, and not misleading because of omission of any material fact; and all accompanying documents are what they purport to be.



Brent Corbett

Union Trustee



Angelo DeSimone

Employer Trustee

1-6-2026

Date

12/15/2025

Date

Application Checklist

v20240717p

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


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

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

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

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

General instructions for completing the Application Checklist:

Complete all items that are shaded: 

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

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

Instructions for specific columns:

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

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

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

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

Additional guidance is provided in the following columns:

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

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

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

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

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

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

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

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

Version Updates (newest version at top)

Version Date updated

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

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

v20240717p

APPLICATION CHECKLIST

Plan name:	R248
EIN:	04-2316465
PN:	001
SFA Amount Requested:	\$5,100,698.00

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

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
Plan Information, Checklist, and Certifications									
a.		Is this application a revised application submitted after the denial of a previously filed application for SFA?	Yes No	No	N/A	N/A		N/A	N/A
b.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was initially submitted under the interim final rule?	Yes No	No	N/A	N/A		N/A	N/A
c.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was submitted under the final rule?	Yes No	Yes	N/A	N/A		N/A	N/A
d.		Did the plan previously file a lock-in application?	Yes No	Yes	N/A	N/A	Lock-in application filed March 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	PD R248.pdf PD Amends R248.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
2.	Section B, Item (1)b.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	Yes	TR R248.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
3.	Section B, Item (1)c.	Does the application include the most recent IRS determination letter? Enter N/A if the plan does not have a determination letter.	Yes No N/A	Yes	DL R248.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
4.	Section B, Item (2)	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the filing date of the initial application? Enter N/A if no actuarial valuation report was prepared because it was not required for any requested year. Is each report provided as a separate document using the required filename convention?	Yes No N/A	Yes	2017 AVR R248.pdf 2018 AVR R248.pdf 2019 AVR R248.pdf 2020 AVR R248.pdf 2021 AVR R248.pdf 2022 AVR R248.pdf 2023 AVR R248.pdf	N/A	7 valuations provided	Most recent actuarial valuation for the plan	YYYYAVR Plan Name
5.a.		Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No	Yes	RP R248.pdf	N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
5.b.	Section B, Item (3)	If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include an additional document with these details? Enter N/A if the historical document is contained in the rehabilitation plans.	Yes No N/A	N/A		N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
6.	Section B, Item (4)	Does the application include the plan's most recently filed (as of the filing date of the initial application) Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)? Is the 5500 filing provided as a single document using the required filename convention?	Yes No	Yes	2020Form5500 R248.pdf	N/A		Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name

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

v20240717p

APPLICATION CHECKLIST

Plan name:	R248
EIN:	04-2316465
PN:	001
SFA Amount Requested:	\$5,100,698.00

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

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7.a.		Yes No N/A	Yes	2018Zone20180828 R248.pdf 2019Zone20190828 R248.pdf 2020Zone20200828 R248.pdf 2021Zone20210827 R248.pdf 2022Zone20220829 R248.pdf	N/A	5 zone certifications are provided	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.	Section B, Item (5)	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.		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)	Yes No N/A	Yes	FinAudit R248.pdf	N/A		Bank/Asset statements for all cash and investment accounts	N/A
9.	Section B, Item (7)	Yes No N/A	Yes	CashInvAccts R248.pdf	N/A		Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
10.	Section B, Item (8)	Yes No N/A	Yes	WDL R248.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name

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

v20240717p

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11.a.	Section B, Item (9)a.	Does the application include documentation of a death audit to identify deceased participants that was completed on the census data used for SFA purposes, including identification of the service provider conducting the audit, date performed, the participant counts (provided separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, and current active participants) run through the death audit, and a copy of the results of the audit provided to the plan administrator by the service provider? If applicable, has personally identifiable information in this report been redacted prior to submission to PBGC? Is this information included as a single document using the required filenaming convention?	Yes No	Yes	Death Audit R248.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name
11.b.		If any known deaths occurred before the date of the census data used for SFA purposes, is a statement certifying these deaths were reflected for SFA calculation purposes provided?	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #11.a.	N/A		N/A	N/A - include as part of documents in Checklist Item #11.a.
11.c.	Section B, Item (9)b. & Item (9)c.	Does the application include full census data (Social Security Number, name, and participant status) of all participants that were included in the SFA projections? Is this information provided in Excel, or in an Excel-compatible format? Or, if this data was submitted in advance of the application, in accordance with Section B, Item (9)c. of the Instructions, does the application contain a description of how the results of PBGC's independent death audit are reflected for SFA calculation purposes?	Yes No N/A	Yes	N/A	N/A	It was submitted in advance and the application notes that all changes were approved and incorporated into the SFA projections.	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 Info R248.pdf	N/A		Other	N/A
13.	Section C, Item (1)	Does the application include the plan's projection of expected benefit payments that should have been attached to the Form 5500 Schedule MB in response to line 8b(1) on the Form 5500 Schedule MB for plan years 2018 through the last year the Form 5500 was filed by the filing date of the initial application? Enter N/A if the plan is not required to respond Yes to line 8b(1) on the Form 5500 Schedule MB. See Template 1. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A	The plan is not required to respond Yes to line 8b(1)	Financial assistance spreadsheet (template)	Template 1 Plan Name
14.	Section C, Item (2)	If the plan was required to enter 10,000 or more participants on line 6f of the most recently filed Form 5500 (by the filing date of the initial application), does the application include a current listing of the 15 largest contributing employers (the employers with the largest contribution amounts) and the amount of contributions paid by each employer during the most recently completed plan year before the filing date of the initial application (without regard to whether a contribution was made on account of a year other than the most recently completed plan year)? If this information is required, it is required for the 15 largest contributing employers even if the employer's contribution is less than 5% of total contributions. Enter N/A if the plan is not required to provide this information. See Template 2. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A	The plan does not have more than 10,000 participants	Contributing employers	Template 2 Plan Name

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

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15.	Section C, Item (3)	Does the application include historical plan information for the 2010 plan year through the plan year immediately preceding the date the plan's initial application was filed that separately identifies: total contributions, total contribution base units (including identification of the unit used), average contribution rates, and number of active participants at the beginning of each plan year? For the same period, does the application show all other sources of non-investment income such as withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and other identifiable sources of contributions? See Template 3.	Yes No	Yes	Template 3 R248 - Resubmission.xlsx	N/A		Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name
		Does the uploaded file use the required filenaming convention?							
16.a.	Section C, Items (4)a., (4)e., and (4)f.	Does the application include the information used to determine the amount of SFA for the plan using the <u>basic method</u> described in § 4262.4(a)(1) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, 4A-4 SFA Details. 4(a)(1) sheet and Section C, Item (4) of the SFA Filing Instructions for more details on these requirements.	Yes No	Yes	Template 4A R248 - Resubmission.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4A Plan Name
		Does the uploaded file use the required filenaming convention?							
16.b.i.	Addendum D Section C, Item (4)a. - MPRA plan information A. Addendum D Section C, Item (4)c. - 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, 4A-5 SFA Details. 4(a)(2)(i) sheet and Addendum D for more details on these requirements. Enter N/A if the plan is not a MPRA Plan.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A		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, 4A-5 SFA Details. 4(a)(2)(i) sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the present value method.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A		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)c. (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 4B-1 SFA Ben Pmts sheet, 4B-2 SFA Details 4(a)(2)(ii) sheet, and 4B-3 SFA Exhaustion sheet? See Addendum D and Template 4B. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the increasing assets method.	Yes No N/A	N/A		N/A		N/A	Template 4B Plan Name
16.c.	Section C, Items (4)b. and (4)c.	Does the application include identification of the non-SFA interest rate and the SFA interest rate, including details on how each was determined? See Template 4A, 4A-1 Interest Rates sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.d.	Section C, Item (4).e.ii.	For each year in the SFA coverage period, does the application include the projected benefit payments (excluding make-up payments, if applicable), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants? See Template 4A, 4A-2 SFA Ben Pmts sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name

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

v20240717p

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16.c.	Section C, Item (4)e.iv. and (4)e.v.	For each year in the SFA coverage period, does the application include a breakdown of the administrative expenses between PBGC premiums and all other administrative expenses? Does the application include the projected total number of participants at the beginning of each plan year in the SFA coverage period? See Template 4A, 4A-3 SFA Pcount and Admin Exp sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
17.a.	Section C, Item (5)	For a plan that is not a MPRA plan, does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.a., #16.d., and #16.e. that shows the amount of SFA that would be determined using the basic method if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as in Checklist Item #16.a.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. If (a) the plan is a MPRA plan, or if (b) this item is not required for a plan that is not a MPRA plan, enter N/A. If entering N/A due to (b), add information in the Plan Comments to explain why this item is not required. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 5A R248 - Resubmission.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)	For a MPRA plan for which the requested amount of SFA is determined using the <u>increasing assets method</u> , does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.b.i., #16.d., and #16.e. that shows the amount of SFA that would be determined using the <u>increasing assets method</u> if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as used in Checklist Item #16.b.i.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the present value method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name
17.c.	Addendum D Section C, Item (5)	For a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> , does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Item #16.b.iii. that shows the amount of SFA that would be determined using the <u>present value method</u> if the assumptions used/methods are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's SFA interest rate which should be the same as used in Checklist Item #16.b.iii. See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the increasing assets method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Has this document been uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5B Plan Name

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18.a.	Section C, Item (6)	For a plan that is not a MPRA plan, does the application include a reconciliation of the change in the total amount of requested SFA due to each change in assumption/method from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.a? Enter N/A if the plan is not required to provide Baseline information in Checklist Item #17.a. Enter N/A if the requested SFA amount in Checklist Item #16.a. is the same as the amount shown in the Baseline details of Checklist Item #17.a. See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement. If the plan is a MPRA plan, enter N/A. If the plan is otherwise not required to provide this item, enter N/A and provide an explanation in the Plan Comments. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 6A R248 - Resubmission.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6A Plan Name
18.b.	Addendum D Section C, Item (6)	For a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> , does the application include a reconciliation of the change in the total amount of requested SFA using the <u>increasing assets method</u> due to each change in assumption/method from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.b.i.? Enter N/A if the plan is not required to provide Baseline information in Checklist Item #17.b. Enter N/A if the requested SFA amount in Checklist Item #16.b.i. is the same as the amount shown in the Baseline details of Checklist Item #17.b. See Addendum D. See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement, and enter N/A if this item is not otherwise required. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the present value method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6A Plan Name
18.c.	Addendum D Section C, Item (6)	For a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> , does the application include a reconciliation of the change in the total amount of requested SFA using the <u>present value method</u> due to each change in assumption/method from Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.b.iii.? See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the increasing assets method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Has this document been uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6B Plan Name

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19.a.	Section C, Item (7)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application include a table identifying which assumptions/methods used in determining the plan's eligibility for SFA differ from those used in the pre-2021 certification of plan status, and does that table include brief explanations as to why using those assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable (an abbreviated version of information provided in Checklist Item #28.a.)? Enter N/A if the plan is eligible for SFA under § 4262.3(a)(2) or § 4262.3(a)(4) or if the plan is eligible based on a certification of plan status completed before 1/1/2021. Also enter N/A if the plan is eligible based on a certification of plan status completed after 12/31/2020 but that reflects the same assumptions as those in the pre-2021 certification of plan status. See Template 7, 7a Assump Changes for Elig sheet. Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No N/A	N/A		N/A		Financial assistance spreadsheet (template)	Template 7 Plan Name.
19.b.	Section C, Item (7)b.	Does the application include a table identifying which assumptions/methods used to determine the requested SFA differ from those used in the pre-2021 certification of plan status (except the interest rates used to determine SFA)? Does this item include brief explanations as to why using those original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? If a changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA assumptions guidance, does the application state so? This should be an abbreviated version of information provided in Checklist Item #28.b. See Template 7, 7b Assump Changes for Amount sheet. Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No	Yes	Template 7 R248 - Resubmission.xlsx	N/A		Financial assistance spreadsheet (template)	Template 7 Plan Name
20.a.		Does the application include details of the projected contributions and withdrawal liability payments used to calculate the requested SFA amount, including total contributions, contribution base units (including identification of base unit used), average contribution rate(s), reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and any other identifiable contribution streams? See Template 8.	Yes No	Yes	Template 8 R248 - Resubmission.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 8 Plan Name
20.b.	Section C, Item (8)	Does the application separately show the amounts of projected withdrawal liability payments for employers that are currently withdrawn as of the date the initial application is filed, and assumed future withdrawals? Does the application also provide the projected number of active participants at the beginning of each plan year? See Template 8.	Yes No	Yes	N/A - include as part of Checklist Item #20.a.	N/A		N/A	N/A - included in Template 8 Plan Name
21.	Section C, Item (10)	Does the application provide a table identifying and describing all assumptions and methods used in i) the pre-2021 certification of plan status, ii) the "Baseline" projection in Section C Item (5), and iii) the determination of the amount of SFA in Section C Item (4)? Does the table state if each changed assumption falls under Section III, Acceptable Assumption Changes, or Section IV, Generally Accepted Assumption Changes, in PBGC's SFA assumptions guidance, or if it should be considered an "Other Change"? Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 10 R248 - Resubmission.xlsx	N/A		Financial assistance spreadsheet (template)	Template 10 Plan Name

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

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22.	Section D	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor and include the printed name and title of the signer?	Yes No	Yes	SFA App R248 - Resubmission.pdf			Financial Assistance Application	SFA App Plan Name
23.a.		For a plan that is not a MPRA plan, does the application include an optional cover letter? Enter N/A if the plan is a MPRA plan, or if the plan is not a MPRA plan and did not include an optional cover letter.	Yes N/A	Yes	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
23.b.	Section D, Item (1)	For a plan that is a MPRA plan, does the application include a cover letter? Does the cover letter identify the calculation method (basic method, increasing assets method, or present value method) that provides the greatest amount of SFA? For a MPRA plan with a partition, does the cover letter include a statement that the plan has been partitioned under section 4233 of ERISA? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
24.	Section D, Item (2)	Does the application include the name, address, email, and telephone number of the plan sponsor, plan sponsor's authorized representative, and any other authorized representatives?	Yes No	Yes	N/A - included as part of SFA App Plan Name	p10		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	p10	The Plan was certified to be in Critical and Declining Status for the Plan Year beginning June 1, 2020	N/A	N/A - included as part of SFA App Plan Name
26.a.		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.	Section D, Item (4)	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	p11		N/A	N/A - included as part of SFA App Plan Name
28.a.	Section D, Item (6a).	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application identify which assumptions/methods (if any) used in showing the plan's eligibility for SFA differ from those used in the most recent certification of plan status completed before 1/1/2021? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Enter N/A if the plan is not eligible under § 4262.3(a)(1) or § 4262.3(a)(3). Enter N/A if there are no such assumption changes.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name

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

v20240717p

APPLICATION CHECKLIST

Plan name:	R248
EIN:	04-2316465
PN:	001
SFA Amount Requested:	\$5,100,698.00

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Plan Name = abbreviated plan name

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
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	p11-14		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 if the mortality assumption does not use a plan-specific mortality table or a plan-specific adjustment to a standard mortality table for eligibility or for determining the SFA amount.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
29.a.	Section D, Item (7)	Does the application include, for an eligible plan that implemented a suspension of benefits under section 305(e)(9) or section 4245(a) of ERISA, a narrative description of how the plan will reinstate the benefits that were previously suspended and a proposed schedule of payments (equal to the amount of benefits previously suspended) to participants and beneficiaries? Enter N/A for a plan that has not implemented a suspension of benefits.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
29.b.	Section D, Item (7)	If Yes was entered for Checklist Item #29.a., does the proposed schedule show the yearly aggregate amount and timing of such payments, and is it prepared assuming the effective date for reinstatement is the day after the SFA measurement date? Enter N/A for a plan that entered N/A for Checklist Item #29.a.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
29.c.	Section D, Item (7)	If the plan restored benefits under 26 CFR 1.432(e)(9)-1(c)(3) before the SFA measurement date, does the proposed schedule reflect the amount and timing of payments of restored benefits and the effect of the restoration on the benefits remaining to be reinstated? Enter N/A for a plan that did not restore benefits under 26 CFR 1.432(e)(9)-1(c)(3) before the SFA measurement date. Also enter N/A for a plan that entered N/A for Checklist Items #29.a. and #29.b.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
30.a.	Section E, Item (1)	Does the application include a fully completed Application Checklist, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), and SFA amount requested)?	Yes No	Yes	App Checklist R248 - Resubmission.xlsx	N/A		Special Financial Assistance Checklist	App Checklist Plan Name
30.b.	Section E, Item (1) - Addendum A	If the plan is required to provide information required by Addendum A of the SFA Filing Instructions (for "certain events"), are the additional Checklist Items #40.a. through #49.b. completed? Enter N/A if the plan is not required to submit the additional information described in Addendum A.	Yes No N/A	N/A	N/A	N/A		Special Financial Assistance Checklist	N/A

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

v20240717p

APPLICATION CHECKLIST

Plan name:	R248
EIN:	04-2316465
PN:	001
SFA Amount Requested:	\$5,100,698.00

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

Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
31.	Section E, Item (2)	Yes No N/A	N/A		N/A		Financial Assistance Application	SFA Elig Cert CD Plan Name
32.a.	Section E, Item (3)		N/A		N/A		Financial Assistance Application	SFA Elig Cert C Plan Name

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

v20240717p

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Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
32.b.	Section E, Item (3)	Yes No N/A	N/A	N/A - included with SFA Elig Cert C Plan Name	N/A		Financial Assistance Application	N/A - included in SFA Elig Cert C Plan Name
33.	Section E, Item (4)	Yes No N/A	N/A		N/A		Financial Assistance Application	PG Cert Plan Name
34.a.	Section E, Item (5)	Yes No	Yes	SFA Amount Cert R248 - Resubmission.pdf	N/A		Financial Assistance Application	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.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
34.b.		If the plan is a MPRA plan, does the certification by the plan's enrolled actuary identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)? If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such? If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included with SFA Amount Cert Plan Name	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name
35.	Section E, Item (6)	Does the application include the plan sponsor's identification of the amount of fair market value of assets at the SFA measurement date and certification that this amount is accurate? Does the application also include: (i) information that substantiates the asset value and how it was developed (e.g., trust or account statements, specific details of any adjustments)? (ii) a reconciliation of the fair market value of assets from the date of the most recent audited plan financial statements to the SFA measurement date (showing beginning and ending fair market value of assets for this period as well as the following items for the period: contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income)? (iii) if the SFA measurement date is the end of a plan year for which the audited plan financial statements have been issued, does the application include a reconciliation schedule showing adjustments, if any, made to the audited fair market value of assets used to determine the SFA amount? With the exception of account statements and financial statements already provided as Checklist Items #8 and #9, is all information contained in a single document that is uploaded using the required filenaming convention?	Yes No	Yes	FMV Cert R248.pdf	N/A		Financial Assistance Application	FMV Cert Plan Name
36.	Section E, Item (7)	Does the application include a copy of the executed plan amendment required by § 4262.6(e)(1) of PBGC's SFA regulation which (i) is signed by authorized trustee(s) of the plan and (ii) includes the plan compliance language in Section E, Item (7) of the SFA Filing Instructions?	Yes No	Yes	Compliance Amend R248.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	Compliance Amend Plan Name
37.	Section E, Item (8)	In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, does the application include: (i) a copy of the proposed plan amendment(s) required by § 4262.6(c)(2) to reinstate suspended benefits and pay make-up payments? (ii) a certification by the plan sponsor that the proposed plan amendment(s) will be timely adopted? Is the certification signed by either all members of the plan's board of trustees or by one or more trustees duly authorized to sign the certification on behalf of the entire board (including, if applicable, documentation that substantiates the authorization of the signing trustees)? Enter N/A if the plan has not suspended benefits. Is all information included in a single document that is uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	Reinstatement Amend Plan Name

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

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Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
38.	Section E, Item (9)	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a copy of the executed plan amendment required by § 4262.9(c)(2)? Enter N/A if the plan was not partitioned. Is the document uploaded using the required filenaming convention?	Yes No N/A	N/A	N/A		Pension plan documents, all versions available, and all amendments signed and dated	Partition Amend Plan Name
39.	Section E, Item (10)	Does the application include one or more copies of the penalties of perjury statement (see Section E, Item (10) of the SFA Filing Instructions) that (a) are signed by an authorized trustee who is a current member of the board of trustees, and (b) includes the trustee's printed name and title. Is all such information included in a single document and uploaded using the required filenaming convention?	Yes No	Yes	Penalty R248 - Resubmission.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 using the basic method described in § 4262.4(a)(1) as if any events had not occurred? See Template 4A.	Yes No		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <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 increasing assets method described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.i. that shows the determination of the SFA amount using the increasing assets method as if any events had not occurred? See Template 4A, sheet 4A-5 SFA Details .5(a)(2)(i). Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A		N/A - included as part of file in Checklist Item #40.a.		N/A	N/A - included as part of file in Checklist Item #40.a.
40.b.ii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the increasing assets method described in § 4262.4(a)(2)(ii), does the application also include an additional version of Checklist Item #16.b.ii. that explicitly identifies the projected SFA exhaustion year based on the increasing assets method? See Template 4A, 4A-5 SFA Details .4(a)(2)(ii) sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A		N/A		N/A	N/A - included as part of file in Checklist Item #40.a.
40.b.iii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the present value method described in § 4262.4(a)(2)(ii), does the application also include an additional version of Checklist Item #16.b.iii. that shows the determination of the SFA amount using the present value method as if any events had not occurred? See Template 4B, sheet 4B-1 SFA Ben Pmts, sheet 4B-2 SFA Details .4(a)(2)(ii), and sheet 4B-3 SFA Exhaustion. Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the increasing assets method.	Yes No N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4B Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4B Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

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

v20240717p

APPLICATION CHECKLIST

Plan name:	R248
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Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
41.	Addendum A for Certain Events Section C, Item (4)	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	Yes No		N/A - included as part of SFA App Plan Name		For each Checklist Item #42.a. through #45.b., identify the relevant page number(s) within the single document.	Financial Assistance Application	SFA App Plan Name
42.b.	Addendum A for Certain Events Section D	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	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	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.a.	Addendum A for Certain Events Section D	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	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	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	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

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

Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
46.a.	Addendum A for Certain Events Section E, Items (2) and (3)	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name CE
						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?		
46.b.	Addendum A for Certain Events Section E, Items (2) and (3)	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name Merged CE
						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.		"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)	Yes No			N/A		Financial Assistance Application	SFA Amount Cert Plan Name CE
						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?		
47.b.	Addendum A for Certain Events Section E, Item (5)	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
						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.		
47.c.	Addendum A for Certain Events Section E, Item (5)	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
						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?		
48.a.	Addendum A for Certain Events Section E, Item (5)	Yes No N/A			N/A		Financial Assistance Application	SFA Amount Cert Plan Name Merged CE
						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.		"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)

v20240717p

APPLICATION CHECKLIST

Plan name:	R248
EIN:	04-2316465
PN:	001
SFA Amount Requested:	\$5,100,698.00

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

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
48.b.	Addendum A for Certain Events Section E, Item (5)	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	Yes No N/A			N/A		Financial Assistance Application	Cont Rate Cert Plan Name CE
49.b.	Addendum A for Certain Events Section E	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.	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.	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.	Yes No N/A			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
53.	Addendum A for Certain Events Section B, Item (2)	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)	Yes No			N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A

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

v20240717p

APPLICATION CHECKLIST

Plan name:	R248
EIN:	04-2316465
PN:	001
SFA Amount Requested:	\$5,100,698.00

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

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
55.	Addendum A for Certain Events Section B, Item (4)	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)	Yes No			N/A	Identify how many zone certifications are provided.	Zone certification	YYYYZoneYYYYMDD Plan Name Merged, where the first "YYYY" is the applicable plan year, and "YYYYMDD" 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)	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)	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)	Yes No			N/A	Are all such items included in a single document using the required filenaming convention?	Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name Merged, where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
60.	Addendum A for Certain Events Section B, Item (9)	Yes No					Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name Merged, where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
61.	Addendum A for Certain Events Section C, Item (1)	Yes No N/A				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.	Financial assistance spreadsheet (template)	Template 1 Plan Name Merged, where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
62.	Addendum A for Certain Events Section C, Item (2)	Yes No N/A				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.	Contributing employers	Template 2 Plan Name Merged, where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
63.	Addendum A for Certain Events Section C, Item (3)	Yes No					Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name Merged, where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.

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

v20240717p

APPLICATION CHECKLIST

Plan name:	R248
EIN:	04-2316465
PN:	001
SFA Amount Requested:	\$5,100,698.00

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

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
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v20220701p

Version Updates

Version	Date updated
V20220701p	07/01/2022

This document goes into effect August 8, 2022. Any applications filed before then would be under the interim final rule.

TEMPLATE 3

Historical Plan Information

File name: *Template 3 Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

v20220701p

For additional submission due to merger under § 4262.4(f)(1)(ii): *Template 3 Plan Name Merged*, where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

Provide 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 base unit used (i.e., hourly, weekly)), average contribution rates, and number of active participants at the beginning of each plan year. Also show separately for each of the plan years in the same period all other sources of non-investment income, including, if applicable, withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if any), and other identifiable contribution streams.

If the sum of all contributions and withdrawal liabilities shown on this table does not equal the amount shown as contributions credited to the funding standard account on the plan year Schedule MB of Form 5500, include an explanation as a footnote to this table.

PLAN INFORMATION

Abbreviated Plan Name: R248

EIN: 04-2316465

PN: 001

Unit (e.g. hourly, weekly): Hourly

All Other Sources of Non-Investment Income

Plan Year (in order from oldest to most recent)	Plan Year Start Date	Plan Year End Date	Total Contribution		Average Contribution Rate	Reciprocity Contributions (if applicable)	Additional Rehab Plan Contributions (if applicable)	Other - Explain if Applicable	Withdrawal Liability Payments Collected	Number of Active Participants at Beginning of Plan Year
			Total Contributions*	Base Units						
2010	06/01/2010	05/31/2011	\$516,181	87,451	\$5.90	\$0.00	\$0.00	\$0.00	\$0.00	57
2011	06/01/2011	05/31/2012	\$732,697	115,516	\$6.34	\$0.00	\$0.00	\$0.00	\$0.00	51
2012	06/01/2012	05/31/2013	\$618,988	93,781	\$6.60	\$0.00	\$0.00	\$0.00	\$0.00	68
2013	06/01/2013	05/31/2014	\$553,916	82,289	\$6.73	\$0.00	\$0.00	\$0.00	\$0.00	76
2014	06/01/2014	05/31/2015	\$549,946	71,505	\$7.69	\$0.00	\$0.00	\$0.00	\$0.00	70
2015	06/01/2015	05/31/2016	\$563,789	73,417	\$7.68	\$0.00	\$0.00	\$0.00	\$0.00	63
2016	06/01/2016	05/31/2017	\$426,882	58,198	\$7.33	\$0.00	\$0.00	\$0.00	\$0.00	44
2017	06/01/2017	05/31/2018	\$448,382	56,767	\$7.90	\$0.00	\$0.00	\$0.00	\$0.00	41
2018	06/01/2018	05/31/2019	\$394,213	48,574	\$8.12	\$0.00	\$0.00	\$0.00	\$0.00	36
2019	06/01/2019	05/31/2020	\$420,735	50,985	\$8.25	\$0.00	\$0.00	\$0.00	\$0.00	43
2020	06/01/2020	05/31/2021	\$302,417	37,764	\$8.01	\$0.00	\$0.00	\$0.00	\$0.00	34
2021	06/01/2021	05/31/2022	\$273,774	35,760	\$7.66	\$0.00	\$0.00	\$0.00	\$0.00	29

* 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."

Note: Contributions on this Template will match the audit but will not match contributions credited to the Funding Standard Account for years prior to the 2017 Form 5500. During the period prior to this, the Plan was designating contributions made after the close of the Plan Year as being made for the prior Plan Year.

This document goes into effect August 8, 2022. Any applications filed before then would be under

TEMPLATE 4A

v20220701p

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

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

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

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

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

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

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

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

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

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

The information to be provided is:

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

- a. The amount of SFA calculated using the "basic method", determined as a lump sum as of the SFA measurement date.
- b. Non-SFA interest rate required under § 4262.4(e)(1) of PBGC's SFA regulation, including supporting details on how it was determined.
[Sheet: 4A-1 Interest Rates]
- c. SFA interest rate required under § 4262.4(e)(2) of PBGC's SFA regulation, including supporting details on how it was determined.
[Sheet: 4A-1 Interest Rates]

- d. Fair market value of assets as of the SFA measurement date. This amount should include any assets at the SFA measurement date attributable to financial assistance received by the plan under section 4261 of ERISA, but should not reflect a payable for amounts owed to PBGC for all amounts of such financial assistance received by the plan.

- e. For each plan year in the period beginning on the SFA measurement date and ending on the last day of the last plan year ending in 2051 (the "SFA coverage period"):
- i. Separately identify the projected amount of contributions, projected withdrawal liability payments reflecting a reasonable allowance for amounts considered uncollectible, and other payments expected to be made to the plan (excluding the amount of financial assistance under section 4261 of ERISA and SFA to be received by the plan).
 - ii. Identify the benefit payments described in § 4262.4(b)(1) (including any benefits that were restored under 26 CFR 1.432(e)(9)-(1)(e)(3) and excluding the payments in e.iii. below), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants.
[Sheet: 4A-2 SFA Ben Pmts]

Identify total benefit payments paid and expected to be paid from projected SFA assets separately from total benefit payments paid and expected to be paid from non-SFA assets after the projected SFA assets are fully exhausted.
 - iii. Separately identify the make-up payments described in § 4262.4(b)(1) attributable to the reinstatement of benefits under § 4262.15 that were previously suspended through the SFA measurement date.
[Also see applicable examples in Section C, Item (4)e.iii. of the SFA instructions.]
 - iv. Separately identify administrative expenses paid and expected to be paid (excluding the amount owed PBGC under section 4261 of ERISA) for premiums to PBGC and for all other administrative expenses.
[Sheet: 4A-3 SFA Pcount and Admin Exp]

Identify total administrative expenses paid and expected to be paid from projected SFA assets separately from total administrative expenses paid and expected to be paid from non-SFA assets after the projected SFA assets are fully exhausted.
 - v. Provide the projected total participant count at the beginning of each year.
[Sheet: 4A-3 SFA Pcount and Admin Exp]
 - vi. Provide the projected investment income earned by assets not attributable to SFA based on the non-SFA interest rate in b. above and the projected fair market value of non-SFA assets at the end of each plan year.
 - vii. Provide the projected investment income earned by assets attributable to SFA based on the SFA interest rate in c. above (excluding investment returns for the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets) and the projected fair market value of SFA assets at the end of each plan year.
- f. The projected SFA exhaustion year. This is the first day of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets. Note this date is only required for the calculation method under which the requested amount of SFA is determined.

Additional instructions for each individual worksheet:

Sheet

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

See instructions on 4A-1 Interest Rates.

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

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

On this sheet, you will provide:

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

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

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

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

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

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

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

On this sheet, you will provide:

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

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

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

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

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

On this sheet, you will provide:

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

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

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

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

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

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

On this sheet, you will provide:

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

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

Version Updates (newest version at top)

Version	Date updated
v20220701p	07/01/2022

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:	R248
EIN:	04-2316465
PN:	001
Initial Application Date:	03/11/2023
SFA Measurement Date:	12/31/2022
Last day of first plan year ending after the measurement date:	05/31/2023

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%	Rate used in projection of non-SFA assets.
SFA Interest Rate Used:	3.77%	Rate used in projection of SFA assets.

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

Plan Interest Rate:	7.25%	Interest rate used for the funding standard account projections in the plan's most recently completed certification of plan status before 1/1/2021.
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	Month Year	Corresponding ERISA Section 303(h)(2)(C)(i), (ii), and (iii) rates disregarding modifications made under clause (iv) of such section.			
		(i)	(ii)	(iii)	
Month in which plan's initial application is filed, and corresponding segment rates (leave (i), (ii), and (iii) blank if the IRS Notice for this month has not yet been issued):	March 2023	2.50%	3.83%	4.06%	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").
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%	

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.
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Non-SFA Interest Rate Calculation (lesser of Plan Interest Rate and Non-SFA Interest Rate Limit):	5.85%	This amount is calculated based on the other information entered above.
Non-SFA Interest Rate Match Check:	Match	If the non-SFA Interest Rate Calculation is not equal to the non-SFA Interest Rate Used, provide explanation below.

SFA Interest Rate Limit (lowest average of the 3 segment rates plus 67 basis points):	3.77%	This amount is calculated based on the other information entered.
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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	If the SFA Interest Rate Calculation is not equal to the SFA Interest Rate Used, provide explanation below.

TEMPLATE 4A - Sheet 4A-2

v20220701p

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:	R248
EIN:	04-2316465
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		Current Retirees and	Current Terminated	Current Active	New Entrants	Total
/ Plan Year Start Date	Plan Year End Date	Beneficiaries in Pay Status	Vested Participants	Participants		
12/31/2022	05/31/2023	\$369,996	\$12,674	\$5,746	\$0	\$388,416
06/01/2023	05/31/2024	\$877,195	\$63,791	\$17,428	\$0	\$958,414
06/01/2024	05/31/2025	\$865,601	\$98,270	\$21,008	\$0	\$984,879
06/01/2025	05/31/2026	\$853,151	\$124,549	\$50,462	\$0	\$1,028,162
06/01/2026	05/31/2027	\$839,778	\$125,695	\$52,028	\$0	\$1,017,501
06/01/2027	05/31/2028	\$825,408	\$131,574	\$63,508	\$0	\$1,020,490
06/01/2028	05/31/2029	\$809,959	\$161,703	\$63,278	\$0	\$1,034,940
06/01/2029	05/31/2030	\$793,341	\$190,745	\$63,015	\$0	\$1,047,101
06/01/2030	05/31/2031	\$775,470	\$200,536	\$63,595	\$0	\$1,039,601
06/01/2031	05/31/2032	\$756,261	\$234,543	\$63,881	\$0	\$1,054,685
06/01/2032	05/31/2033	\$735,639	\$246,723	\$63,996	\$0	\$1,046,358
06/01/2033	05/31/2034	\$713,551	\$258,722	\$73,700	\$0	\$1,045,973
06/01/2034	05/31/2035	\$689,960	\$260,905	\$73,116	\$0	\$1,023,981
06/01/2035	05/31/2036	\$664,858	\$274,772	\$72,887	\$0	\$1,012,517
06/01/2036	05/31/2037	\$638,266	\$269,653	\$73,375	\$0	\$981,294
06/01/2037	05/31/2038	\$610,240	\$282,927	\$75,524	\$0	\$968,691
06/01/2038	05/31/2039	\$580,870	\$318,330	\$77,236	\$0	\$976,436
06/01/2039	05/31/2040	\$550,284	\$318,994	\$77,234	\$0	\$946,512
06/01/2040	05/31/2041	\$518,650	\$311,891	\$88,943	\$0	\$919,484
06/01/2041	05/31/2042	\$486,168	\$304,373	\$88,204	\$0	\$878,745
06/01/2042	05/31/2043	\$453,076	\$328,794	\$91,441	\$0	\$873,311
06/01/2043	05/31/2044	\$419,651	\$342,603	\$102,493	\$0	\$864,747
06/01/2044	05/31/2045	\$386,194	\$340,408	\$99,968	\$0	\$826,570
06/01/2045	05/31/2046	\$353,020	\$354,258	\$98,035	\$0	\$805,313
06/01/2046	05/31/2047	\$320,442	\$352,907	\$96,722	\$0	\$770,071
06/01/2047	05/31/2048	\$288,761	\$341,673	\$93,554	\$0	\$723,988
06/01/2048	05/31/2049	\$258,267	\$331,781	\$90,231	\$0	\$680,279
06/01/2049	05/31/2050	\$229,222	\$319,529	\$86,760	\$0	\$635,511
06/01/2050	05/31/2051	\$201,853	\$309,254	\$83,156	\$0	\$594,263

TEMPLATE 4A - Sheet 4A-3

v20220701p

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:	R248
EIN:	04-2316465
PN:	001
SFA Measurement Date:	12/31/2022

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

SFA Measurement Date / Plan Year Start Date		Total Participant Count at Beginning of Plan Year	PROJECTED ADMINISTRATIVE EXPENSES for:		
			PBGC Premiums	Other	Total
12/31/2022	05/31/2023	N/A	N/A	\$49,385	\$49,385
06/01/2023	05/31/2024	193	\$6,176	\$147,387	\$153,563
06/01/2024	05/31/2025	192	\$6,144	\$132,079	\$138,223
06/01/2025	05/31/2026	190	\$6,080	\$188,800	\$194,880
06/01/2026	05/31/2027	188	\$6,016	\$147,279	\$153,295
06/01/2027	05/31/2028	185	\$5,920	\$124,941	\$130,861
06/01/2028	05/31/2029	184	\$5,888	\$127,590	\$133,478
06/01/2029	05/31/2030	181	\$5,792	\$130,356	\$136,148
06/01/2030	05/31/2031	178	\$5,696	\$133,175	\$138,871
06/01/2031	05/31/2032	177	\$9,204	\$132,444	\$141,648
06/01/2032	05/31/2033	172	\$8,944	\$135,537	\$144,481
06/01/2033	05/31/2034	170	\$8,840	\$138,531	\$147,371
06/01/2034	05/31/2035	166	\$8,632	\$141,686	\$150,318
06/01/2035	05/31/2036	163	\$8,476	\$143,402	\$151,878
06/01/2036	05/31/2037	158	\$8,216	\$138,978	\$147,194
06/01/2037	05/31/2038	154	\$8,008	\$137,296	\$145,304
06/01/2038	05/31/2039	150	\$7,800	\$138,665	\$146,465
06/01/2039	05/31/2040	145	\$7,540	\$134,437	\$141,977
06/01/2040	05/31/2041	141	\$7,332	\$130,591	\$137,923
06/01/2041	05/31/2042	137	\$7,124	\$124,688	\$131,812
06/01/2042	05/31/2043	131	\$6,812	\$124,185	\$130,997
06/01/2043	05/31/2044	127	\$6,604	\$123,108	\$129,712
06/01/2044	05/31/2045	121	\$6,292	\$117,694	\$123,986
06/01/2045	05/31/2046	116	\$6,032	\$114,765	\$120,797
06/01/2046	05/31/2047	110	\$5,720	\$109,791	\$115,511
06/01/2047	05/31/2048	106	\$5,512	\$103,086	\$108,598
06/01/2048	05/31/2049	101	\$5,252	\$96,790	\$102,042
06/01/2049	05/31/2050	95	\$4,940	\$90,387	\$95,327
06/01/2050	05/31/2051	90	\$4,680	\$84,459	\$89,139

TEMPLATE 4A - Sheet 4A-4

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:	R248
EIN:	04-2316465
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:	\$5,281,743
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$5,100,698
Projected SFA exhaustion year:	2027
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

Meets the definition of a MPRA plan described in § 4262.4(a)(3)?

MPRA increasing assets method described in § 4262.4(a)(2)(i).
MPRA present value method described in § 4262.4(a)(2)(ii).

Per § 4262.4(a)(1), the lowest whole dollar amount (not less than \$0) for which, as of the last day of each plan year during the SFA coverage period, projected SFA assets and projected non-SFA assets are both greater than or equal to zero.

Only required on this sheet if the requested amount of SFA is based on the "basic method".
Plan Year Start Date of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets.

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4A-2)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 4A-3)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	05/31/2023	\$160,417	\$0	\$0	-\$388,416	\$0	-\$49,385	-\$437,802	\$75,871	\$4,738,767	\$0	\$128,523	\$5,570,683
06/01/2023	05/31/2024	\$385,000	\$0	\$0	-\$958,414	\$0	-\$153,563	-\$1,111,977	\$157,885	\$3,784,675	\$0	\$336,986	\$6,292,669
06/01/2024	05/31/2025	\$385,000	\$0	\$0	-\$984,879	\$0	-\$138,223	-\$1,123,102	\$121,708	\$2,783,281	\$0	\$379,222	\$7,056,891
06/01/2025	05/31/2026	\$385,000	\$0	\$0	-\$1,028,162	\$0	-\$194,880	-\$1,223,042	\$82,089	\$1,642,328	\$0	\$423,929	\$7,865,820
06/01/2026	05/31/2027	\$385,000	\$0	\$0	-\$1,017,501	\$0	-\$153,295	-\$1,170,796	\$40,050	\$511,582	\$0	\$471,252	\$8,722,072
06/01/2027	05/31/2028	\$385,000	\$0	\$0	-\$1,020,490	\$0	-\$130,861	-\$511,582	\$0	\$0	-\$639,769	\$502,895	\$8,970,198
06/01/2028	05/31/2029	\$385,000	\$0	\$0	-\$1,034,940	\$0	-\$133,478	\$0	\$0	\$0	-\$1,168,418	\$502,167	\$8,688,947
06/01/2029	05/31/2030	\$385,000	\$0	\$0	-\$1,047,101	\$0	-\$136,148	\$0	\$0	\$0	-\$1,183,249	\$485,286	\$8,375,984
06/01/2030	05/31/2031	\$385,000	\$0	\$0	-\$1,039,601	\$0	-\$138,871	\$0	\$0	\$0	-\$1,178,472	\$467,116	\$8,049,628
06/01/2031	05/31/2032	\$385,000	\$0	\$0	-\$1,054,685	\$0	-\$141,648	\$0	\$0	\$0	-\$1,196,333	\$447,509	\$7,685,804
06/01/2032	05/31/2033	\$385,000	\$0	\$0	-\$1,046,358	\$0	-\$144,481	\$0	\$0	\$0	-\$1,190,839	\$426,384	\$7,306,349
06/01/2033	05/31/2034	\$385,000	\$0	\$0	-\$1,045,973	\$0	-\$147,371	\$0	\$0	\$0	-\$1,193,344	\$404,113	\$6,902,118
06/01/2034	05/31/2035	\$385,000	\$0	\$0	-\$1,023,981	\$0	-\$150,318	\$0	\$0	\$0	-\$1,174,299	\$381,015	\$6,493,834
06/01/2035	05/31/2036	\$385,000	\$0	\$0	-\$1,012,517	\$0	-\$151,878	\$0	\$0	\$0	-\$1,164,395	\$357,416	\$6,071,855
06/01/2036	05/31/2037	\$385,000	\$0	\$0	-\$981,294	\$0	-\$147,194	\$0	\$0	\$0	-\$1,128,488	\$333,766	\$5,662,133
06/01/2037	05/31/2038	\$385,000	\$0	\$0	-\$968,691	\$0	-\$145,304	\$0	\$0	\$0	-\$1,113,995	\$310,215	\$5,243,353
06/01/2038	05/31/2039	\$385,000	\$0	\$0	-\$976,436	\$0	-\$146,465	\$0	\$0	\$0	-\$1,122,901	\$285,459	\$4,790,911
06/01/2039	05/31/2040	\$385,000	\$0	\$0	-\$946,512	\$0	-\$141,977	\$0	\$0	\$0	-\$1,088,489	\$259,984	\$4,347,406
06/01/2040	05/31/2041	\$385,000	\$0	\$0	-\$919,484	\$0	-\$137,923	\$0	\$0	\$0	-\$1,057,407	\$234,935	\$3,909,934
06/01/2041	05/31/2042	\$385,000	\$0	\$0	-\$878,745	\$0	-\$131,812	\$0	\$0	\$0	-\$1,010,557	\$210,694	\$3,495,071
06/01/2042	05/31/2043	\$385,000	\$0	\$0	-\$873,311	\$0	-\$130,997	\$0	\$0	\$0	-\$1,004,308	\$186,604	\$3,062,367
06/01/2043	05/31/2044	\$385,000	\$0	\$0	-\$864,747	\$0	-\$129,712	\$0	\$0	\$0	-\$994,459	\$161,575	\$2,614,483
06/01/2044	05/31/2045	\$385,000	\$0	\$0	-\$826,570	\$0	-\$123,986	\$0	\$0	\$0	-\$950,556	\$136,640	\$2,185,567
06/01/2045	05/31/2046	\$385,000	\$0	\$0	-\$805,313	\$0	-\$120,797	\$0	\$0	\$0	-\$926,110	\$112,253	\$1,756,710
06/01/2046	05/31/2047	\$385,000	\$0	\$0	-\$770,071	\$0	-\$115,511	\$0	\$0	\$0	-\$885,582	\$88,333	\$1,344,461
06/01/2047	05/31/2048	\$385,000	\$0	\$0	-\$723,988	\$0	-\$108,598	\$0	\$0	\$0	-\$832,586	\$65,745	\$962,620
06/01/2048	05/31/2049	\$385,000	\$0	\$0	-\$680,279	\$0	-\$102,042	\$0	\$0	\$0	-\$782,321	\$44,856	\$610,155
06/01/2049	05/31/2050	\$385,000	\$0	\$0	-\$635,511	\$0	-\$95,327	\$0	\$0	\$0	-\$730,838	\$25,722	\$290,039
06/01/2050	05/31/2051	\$385,000	\$0	\$0	-\$594,263	\$0	-\$89,139	\$0	\$0	\$0	-\$683,402	\$8,363	\$0

This document goes into effect August 8, 2022. Any applications filed before then would be under

TEMPLATE 5A

v20220701p

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
v20220701p	07/01/2022

TEMPLATE 5A - Sheet 5A-1

v20220701p

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:	R248
EIN:	04-2316465
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	Current Terminated	Current Active	New Entrants	Total
		Beneficiaries in Pay Status	Vested Participants	Participants		
12/31/2022	05/31/2023	\$369,996	\$10,138	\$5,746	\$0	\$385,880
06/01/2023	05/31/2024	\$877,195	\$57,807	\$17,428	\$0	\$952,430
06/01/2024	05/31/2025	\$865,601	\$92,394	\$21,008	\$0	\$979,003
06/01/2025	05/31/2026	\$853,151	\$118,790	\$50,462	\$0	\$1,022,403
06/01/2026	05/31/2027	\$839,778	\$120,059	\$52,028	\$0	\$1,011,865
06/01/2027	05/31/2028	\$825,408	\$126,068	\$63,508	\$0	\$1,014,984
06/01/2028	05/31/2029	\$809,959	\$156,335	\$63,278	\$0	\$1,029,572
06/01/2029	05/31/2030	\$793,341	\$185,523	\$63,015	\$0	\$1,041,879
06/01/2030	05/31/2031	\$775,470	\$195,470	\$63,595	\$0	\$1,034,535
06/01/2031	05/31/2032	\$756,261	\$229,642	\$63,881	\$0	\$1,049,784
06/01/2032	05/31/2033	\$735,639	\$241,999	\$63,996	\$0	\$1,041,634
06/01/2033	05/31/2034	\$713,551	\$254,185	\$73,700	\$0	\$1,041,436
06/01/2034	05/31/2035	\$689,960	\$256,568	\$73,116	\$0	\$1,019,644
06/01/2035	05/31/2036	\$664,858	\$270,645	\$72,887	\$0	\$1,008,390
06/01/2036	05/31/2037	\$638,266	\$265,749	\$73,375	\$0	\$977,390
06/01/2037	05/31/2038	\$610,240	\$279,256	\$75,524	\$0	\$965,020
06/01/2038	05/31/2039	\$580,870	\$314,902	\$77,236	\$0	\$973,008
06/01/2039	05/31/2040	\$550,284	\$315,818	\$77,234	\$0	\$943,336
06/01/2040	05/31/2041	\$518,650	\$308,974	\$88,943	\$0	\$916,567
06/01/2041	05/31/2042	\$486,168	\$301,721	\$88,204	\$0	\$876,093
06/01/2042	05/31/2043	\$453,076	\$326,408	\$91,441	\$0	\$870,925
06/01/2043	05/31/2044	\$419,651	\$340,484	\$102,493	\$0	\$862,628
06/01/2044	05/31/2045	\$386,194	\$338,553	\$99,968	\$0	\$824,715
06/01/2045	05/31/2046	\$353,020	\$352,657	\$98,035	\$0	\$803,712
06/01/2046	05/31/2047	\$320,442	\$351,547	\$96,722	\$0	\$768,711
06/01/2047	05/31/2048	\$288,761	\$340,537	\$93,554	\$0	\$722,852
06/01/2048	05/31/2049	\$258,267	\$330,848	\$90,231	\$0	\$679,346
06/01/2049	05/31/2050	\$229,222	\$318,777	\$86,760	\$0	\$634,759
06/01/2050	05/31/2051	\$201,853	\$308,658	\$83,156	\$0	\$593,667

TEMPLATE 5A - Sheet 5A-2

v20220701p

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:	R248
EIN:	04-2316465
PN:	001
SFA Measurement Date:	12/31/2022

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

SFA Measurement Date / Plan Year Start Date		Plan Year End Date	Total Participant Count at Beginning of Plan Year	PROJECTED ADMINISTRATIVE EXPENSES for:		
				PBGC Premiums	Other	Total
12/31/2022	05/31/2023		N/A	N/A	\$29,392	\$29,392
06/01/2023	05/31/2024		193	\$6,176	\$65,131	\$71,307
06/01/2024	05/31/2025		192	\$6,144	\$65,163	\$71,307
06/01/2025	05/31/2026		190	\$6,080	\$65,227	\$71,307
06/01/2026	05/31/2027		188	\$6,016	\$65,291	\$71,307
06/01/2027	05/31/2028		185	\$5,920	\$65,387	\$71,307
06/01/2028	05/31/2029		184	\$5,888	\$65,419	\$71,307
06/01/2029	05/31/2030		181	\$5,792	\$65,515	\$71,307
06/01/2030	05/31/2031		178	\$5,696	\$65,611	\$71,307
06/01/2031	05/31/2032		177	\$9,204	\$62,103	\$71,307
06/01/2032	05/31/2033		172	\$8,944	\$62,363	\$71,307
06/01/2033	05/31/2034		170	\$8,840	\$62,467	\$71,307
06/01/2034	05/31/2035		166	\$8,632	\$62,675	\$71,307
06/01/2035	05/31/2036		163	\$8,476	\$62,831	\$71,307
06/01/2036	05/31/2037		158	\$8,216	\$63,091	\$71,307
06/01/2037	05/31/2038		154	\$8,008	\$63,299	\$71,307
06/01/2038	05/31/2039		150	\$7,800	\$63,507	\$71,307
06/01/2039	05/31/2040		145	\$7,540	\$63,767	\$71,307
06/01/2040	05/31/2041		141	\$7,332	\$63,975	\$71,307
06/01/2041	05/31/2042		137	\$7,124	\$64,183	\$71,307
06/01/2042	05/31/2043		131	\$6,812	\$64,495	\$71,307
06/01/2043	05/31/2044		127	\$6,604	\$64,703	\$71,307
06/01/2044	05/31/2045		121	\$6,292	\$65,015	\$71,307
06/01/2045	05/31/2046		116	\$6,032	\$65,275	\$71,307
06/01/2046	05/31/2047		110	\$5,720	\$65,587	\$71,307
06/01/2047	05/31/2048		106	\$5,512	\$65,795	\$71,307
06/01/2048	05/31/2049		101	\$5,252	\$66,055	\$71,307
06/01/2049	05/31/2050		95	\$4,940	\$66,367	\$71,307
06/01/2050	05/31/2051		90	\$4,680	\$66,627	\$71,307

TEMPLATE 5A - Sheet 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

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:	R248
EIN:	04-2316465
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:	\$5,281,743
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$3,864,797
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

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

SFA Measurement Date / Plan Year Start Date		(1) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments (should match total from Sheet 5A-1)	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 5A-2)	(7) Benefit Payments from (4) and (5) and Administrative Expenses from (6) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments from (4) and (5) and Administrative Expenses from (6) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	05/31/2023	\$163,625	\$0	\$0	-\$385,880	\$0	-\$29,392	-\$415,272	\$56,841	\$3,506,366	\$0	\$128,561	\$5,573,929
06/01/2023	05/31/2024	\$392,700	\$0	\$0	-\$952,430		-\$71,307	-\$1,023,737	\$113,071	\$2,595,699	\$0	\$337,398	\$6,304,027
06/01/2024	05/31/2025	\$392,700	\$0	\$0	-\$979,003		-\$71,307	-\$1,050,310	\$78,243	\$1,623,632	\$0	\$380,109	\$7,076,836
06/01/2025	05/31/2026	\$392,700	\$0	\$0	-\$1,022,403		-\$71,307	-\$1,093,710	\$40,785	\$570,707	\$0	\$425,318	\$7,894,854
06/01/2026	05/31/2027	\$392,700	\$0	\$0	-\$1,011,865		-\$71,307	-\$570,707	\$0	\$0	-\$512,466	\$458,396	\$8,233,484
06/01/2027	05/31/2028	\$392,700	\$0	\$0	-\$1,014,984		-\$71,307	\$0	\$0	\$0	-\$1,086,291	\$461,660	\$8,001,553
06/01/2028	05/31/2029	\$392,700	\$0	\$0	-\$1,029,572		-\$71,307	\$0	\$0	\$0	-\$1,100,879	\$447,671	\$7,741,045
06/01/2029	05/31/2030	\$392,700	\$0	\$0	-\$1,041,879		-\$71,307	\$0	\$0	\$0	-\$1,113,186	\$432,076	\$7,452,635
06/01/2030	05/31/2031	\$392,700	\$0	\$0	-\$1,034,535		-\$71,307	\$0	\$0	\$0	-\$1,105,842	\$415,416	\$7,154,908
06/01/2031	05/31/2032	\$392,700	\$0	\$0	-\$1,049,784		-\$71,307	\$0	\$0	\$0	-\$1,121,091	\$397,559	\$6,824,076
06/01/2032	05/31/2033	\$392,700	\$0	\$0	-\$1,041,634		-\$71,307	\$0	\$0	\$0	-\$1,112,941	\$378,441	\$6,482,276
06/01/2033	05/31/2034	\$392,700	\$0	\$0	-\$1,041,436		-\$71,307	\$0	\$0	\$0	-\$1,112,743	\$358,451	\$6,120,683
06/01/2034	05/31/2035	\$392,700	\$0	\$0	-\$1,019,644		-\$71,307	\$0	\$0	\$0	-\$1,090,951	\$337,926	\$5,760,358
06/01/2035	05/31/2036	\$392,700	\$0	\$0	-\$1,008,390		-\$71,307	\$0	\$0	\$0	-\$1,079,697	\$317,172	\$5,390,533
06/01/2036	05/31/2037	\$392,700	\$0	\$0	-\$977,390		-\$71,307	\$0	\$0	\$0	-\$1,048,697	\$296,431	\$5,030,966
06/01/2037	05/31/2038	\$392,700	\$0	\$0	-\$965,020		-\$71,307	\$0	\$0	\$0	-\$1,036,327	\$275,753	\$4,663,092
06/01/2038	05/31/2039	\$392,700	\$0	\$0	-\$973,008		-\$71,307	\$0	\$0	\$0	-\$1,044,315	\$254,002	\$4,265,479
06/01/2039	05/31/2040	\$392,700	\$0	\$0	-\$943,336		-\$71,307	\$0	\$0	\$0	-\$1,014,643	\$231,597	\$3,875,133
06/01/2040	05/31/2041	\$392,700	\$0	\$0	-\$916,567		-\$71,307	\$0	\$0	\$0	-\$987,874	\$209,534	\$3,489,492
06/01/2041	05/31/2042	\$392,700	\$0	\$0	-\$876,093		-\$71,307	\$0	\$0	\$0	-\$947,400	\$188,141	\$3,122,933
06/01/2042	05/31/2043	\$392,700	\$0	\$0	-\$870,925		-\$71,307	\$0	\$0	\$0	-\$942,232	\$166,846	\$2,740,247
06/01/2043	05/31/2044	\$392,700	\$0	\$0	-\$862,628		-\$71,307	\$0	\$0	\$0	-\$933,935	\$144,698	\$2,343,710
06/01/2044	05/31/2045	\$392,700	\$0	\$0	-\$824,715		-\$71,307	\$0	\$0	\$0	-\$896,022	\$122,594	\$1,962,982
06/01/2045	05/31/2046	\$392,700	\$0	\$0	-\$803,712		-\$71,307	\$0	\$0	\$0	-\$875,019	\$100,927	\$1,581,589
06/01/2046	05/31/2047	\$392,700	\$0	\$0	-\$768,711		-\$71,307	\$0	\$0	\$0	-\$840,018	\$79,624	\$1,213,895
06/01/2047	05/31/2048	\$392,700	\$0	\$0	-\$722,852		-\$71,307	\$0	\$0	\$0	-\$794,159	\$59,437	\$871,873
06/01/2048	05/31/2049	\$392,700	\$0	\$0	-\$679,346		-\$71,307	\$0	\$0	\$0	-\$750,653	\$40,683	\$554,603
06/01/2049	05/31/2050	\$392,700	\$0	\$0	-\$634,759		-\$71,307	\$0	\$0	\$0	-\$706,066	\$23,408	\$264,644
06/01/2050	05/31/2051	\$392,700	\$0	\$0	-\$593,667		-\$71,307	\$0	\$0	\$0	-\$664,974	\$7,630	\$0

**This document goes into effect August 8, 2022. Any applications filed before then would be under
TEMPLATE 6A**

v20220701p

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
v20220701p	07/01/2022

TEMPLATE 6A - 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"

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

PLAN INFORMATION

Abbreviated Plan Name:	R248
EIN:	04-2316465
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	\$3,864,797
2	Late Retirement Increase Inclusion	\$66,213	\$3,931,010
3	Change to CBU assumption	\$119,462	\$4,050,472
4	Expense Assumption	\$1,050,226	\$5,100,698
5			

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

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

Item Description (from 6A-1):	Late Retirement Increase Inclusion
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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:	R248
EIN:	04-2316465
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:	\$5,281,743
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$3,931,010
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

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

SFA Measurement Date / Plan Year Start Date		(1) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(7) Benefit Payments from (4) and (5) and Administrative Expenses from (6) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments from (4) and (5) and Administrative Expenses from (6) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	05/31/2023	\$163,625	\$0	\$0	-\$388,416	\$0	-\$29,392	-\$417,808	\$57,850	\$3,571,052	\$0	\$128,561	\$5,573,929
06/01/2023	05/31/2024	\$392,700	\$0	\$0	-\$958,414		-\$71,307	-\$1,029,721	\$115,398	\$2,656,729	\$0	\$337,398	\$6,304,027
06/01/2024	05/31/2025	\$392,700	\$0	\$0	-\$984,879		-\$71,307	-\$1,056,186	\$80,434	\$1,680,976	\$0	\$380,109	\$7,076,836
06/01/2025	05/31/2026	\$392,700	\$0	\$0	-\$1,028,162		-\$71,307	-\$1,099,469	\$42,840	\$624,347	\$0	\$425,318	\$7,894,854
06/01/2026	05/31/2027	\$392,700	\$0	\$0	-\$1,017,501		-\$71,307	-\$624,347	\$0	\$0	-\$464,461	\$459,780	\$8,282,872
06/01/2027	05/31/2028	\$392,700	\$0	\$0	-\$1,020,490		-\$71,307	\$0	\$0	\$0	-\$1,091,797	\$464,390	\$8,048,165
06/01/2028	05/31/2029	\$392,700	\$0	\$0	-\$1,034,940		-\$71,307	\$0	\$0	\$0	-\$1,106,247	\$450,243	\$7,784,861
06/01/2029	05/31/2030	\$392,700	\$0	\$0	-\$1,047,101		-\$71,307	\$0	\$0	\$0	-\$1,118,408	\$434,489	\$7,493,642
06/01/2030	05/31/2031	\$392,700	\$0	\$0	-\$1,039,601		-\$71,307	\$0	\$0	\$0	-\$1,110,908	\$417,669	\$7,193,102
06/01/2031	05/31/2032	\$392,700	\$0	\$0	-\$1,054,685		-\$71,307	\$0	\$0	\$0	-\$1,125,992	\$399,653	\$6,859,463
06/01/2032	05/31/2033	\$392,700	\$0	\$0	-\$1,046,358		-\$71,307	\$0	\$0	\$0	-\$1,117,665	\$380,375	\$6,514,873
06/01/2033	05/31/2034	\$392,700	\$0	\$0	-\$1,045,973		-\$71,307	\$0	\$0	\$0	-\$1,117,280	\$360,227	\$6,150,519
06/01/2034	05/31/2035	\$392,700	\$0	\$0	-\$1,023,981		-\$71,307	\$0	\$0	\$0	-\$1,095,288	\$339,547	\$5,787,478
06/01/2035	05/31/2036	\$392,700	\$0	\$0	-\$1,012,517		-\$71,307	\$0	\$0	\$0	-\$1,083,824	\$318,639	\$5,414,993
06/01/2036	05/31/2037	\$392,700	\$0	\$0	-\$981,294		-\$71,307	\$0	\$0	\$0	-\$1,052,601	\$297,749	\$5,052,841
06/01/2037	05/31/2038	\$392,700	\$0	\$0	-\$968,691		-\$71,307	\$0	\$0	\$0	-\$1,039,998	\$276,926	\$4,682,468
06/01/2038	05/31/2039	\$392,700	\$0	\$0	-\$976,436		-\$71,307	\$0	\$0	\$0	-\$1,047,743	\$255,037	\$4,282,462
06/01/2039	05/31/2040	\$392,700	\$0	\$0	-\$946,512		-\$71,307	\$0	\$0	\$0	-\$1,017,819	\$232,499	\$3,889,842
06/01/2040	05/31/2041	\$392,700	\$0	\$0	-\$919,484		-\$71,307	\$0	\$0	\$0	-\$990,791	\$210,310	\$3,502,060
06/01/2041	05/31/2042	\$392,700	\$0	\$0	-\$878,745		-\$71,307	\$0	\$0	\$0	-\$950,052	\$188,799	\$3,133,507
06/01/2042	05/31/2043	\$392,700	\$0	\$0	-\$873,311		-\$71,307	\$0	\$0	\$0	-\$944,618	\$167,396	\$2,748,985
06/01/2043	05/31/2044	\$392,700	\$0	\$0	-\$864,747		-\$71,307	\$0	\$0	\$0	-\$936,054	\$145,148	\$2,350,779
06/01/2044	05/31/2045	\$392,700	\$0	\$0	-\$826,570		-\$71,307	\$0	\$0	\$0	-\$897,877	\$122,954	\$1,968,555
06/01/2045	05/31/2046	\$392,700	\$0	\$0	-\$805,313		-\$71,307	\$0	\$0	\$0	-\$876,620	\$101,207	\$1,585,842
06/01/2046	05/31/2047	\$392,700	\$0	\$0	-\$770,071		-\$71,307	\$0	\$0	\$0	-\$841,378	\$79,834	\$1,216,998
06/01/2047	05/31/2048	\$392,700	\$0	\$0	-\$723,988		-\$71,307	\$0	\$0	\$0	-\$795,295	\$59,585	\$873,987
06/01/2048	05/31/2049	\$392,700	\$0	\$0	-\$680,279		-\$71,307	\$0	\$0	\$0	-\$751,586	\$40,780	\$555,881
06/01/2049	05/31/2050	\$392,700	\$0	\$0	-\$635,511		-\$71,307	\$0	\$0	\$0	-\$706,818	\$23,461	\$265,224
06/01/2050	05/31/2051	\$392,700	\$0	\$0	-\$594,263		-\$71,307	\$0	\$0	\$0	-\$665,570	\$7,647	\$0

TEMPLATE 6A - Sheet 6A-2

Item Description (from 6A-1):	Change to CBU assumption
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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:	R248
EIN:	04-2316465
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:	\$5,281,743
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$4,050,472
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

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

SFA Measurement Date / Plan Year Start Date		(1) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(7) Benefit Payments from (4) and (5) and Administrative Expenses from (6) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments from (4) and (5) and Administrative Expenses from (6) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	05/31/2023	\$160,417	\$0	\$0	-\$388,416	\$0	-\$29,392	-\$417,808	\$59,706	\$3,692,370	\$0	\$128,523	\$5,570,683
06/01/2023	05/31/2024	\$385,000	\$0	\$0	-\$958,414		-\$71,307	-\$1,029,721	\$119,972	\$2,782,620	\$0	\$336,986	\$6,292,669
06/01/2024	05/31/2025	\$385,000	\$0	\$0	-\$984,879		-\$71,307	-\$1,056,186	\$85,180	\$1,811,614	\$0	\$379,222	\$7,056,891
06/01/2025	05/31/2026	\$385,000	\$0	\$0	-\$1,028,162		-\$71,307	-\$1,099,469	\$47,765	\$759,910	\$0	\$423,929	\$7,865,820
06/01/2026	05/31/2027	\$385,000	\$0	\$0	-\$1,017,501		-\$71,307	-\$759,910	\$0	\$0	-\$328,898	\$461,768	\$8,383,690
06/01/2027	05/31/2028	\$385,000	\$0	\$0	-\$1,020,490		-\$71,307	\$0	\$0	\$0	-\$1,091,797	\$470,066	\$8,146,958
06/01/2028	05/31/2029	\$385,000	\$0	\$0	-\$1,034,940		-\$71,307	\$0	\$0	\$0	-\$1,106,247	\$455,800	\$7,881,511
06/01/2029	05/31/2030	\$385,000	\$0	\$0	-\$1,047,101		-\$71,307	\$0	\$0	\$0	-\$1,118,408	\$439,921	\$7,588,024
06/01/2030	05/31/2031	\$385,000	\$0	\$0	-\$1,039,601		-\$71,307	\$0	\$0	\$0	-\$1,110,908	\$422,968	\$7,285,083
06/01/2031	05/31/2032	\$385,000	\$0	\$0	-\$1,054,685		-\$71,307	\$0	\$0	\$0	-\$1,125,992	\$404,811	\$6,948,902
06/01/2032	05/31/2033	\$385,000	\$0	\$0	-\$1,046,358		-\$71,307	\$0	\$0	\$0	-\$1,117,665	\$385,385	\$6,601,622
06/01/2033	05/31/2034	\$385,000	\$0	\$0	-\$1,045,973		-\$71,307	\$0	\$0	\$0	-\$1,117,280	\$365,080	\$6,234,422
06/01/2034	05/31/2035	\$385,000	\$0	\$0	-\$1,023,981		-\$71,307	\$0	\$0	\$0	-\$1,095,288	\$344,233	\$5,868,366
06/01/2035	05/31/2036	\$385,000	\$0	\$0	-\$1,012,517		-\$71,307	\$0	\$0	\$0	-\$1,083,824	\$323,149	\$5,492,691
06/01/2036	05/31/2037	\$385,000	\$0	\$0	-\$981,294		-\$71,307	\$0	\$0	\$0	-\$1,052,601	\$302,073	\$5,127,163
06/01/2037	05/31/2038	\$385,000	\$0	\$0	-\$968,691		-\$71,307	\$0	\$0	\$0	-\$1,039,998	\$281,053	\$4,753,217
06/01/2038	05/31/2039	\$385,000	\$0	\$0	-\$976,436		-\$71,307	\$0	\$0	\$0	-\$1,047,743	\$258,953	\$4,349,427
06/01/2039	05/31/2040	\$385,000	\$0	\$0	-\$946,512		-\$71,307	\$0	\$0	\$0	-\$1,017,819	\$236,195	\$3,952,803
06/01/2040	05/31/2041	\$385,000	\$0	\$0	-\$919,484		-\$71,307	\$0	\$0	\$0	-\$990,791	\$213,771	\$3,560,782
06/01/2041	05/31/2042	\$385,000	\$0	\$0	-\$878,745		-\$71,307	\$0	\$0	\$0	-\$950,052	\$192,013	\$3,187,743
06/01/2042	05/31/2043	\$385,000	\$0	\$0	-\$873,311		-\$71,307	\$0	\$0	\$0	-\$944,618	\$170,346	\$2,798,471
06/01/2043	05/31/2044	\$385,000	\$0	\$0	-\$864,747		-\$71,307	\$0	\$0	\$0	-\$936,054	\$147,821	\$2,395,238
06/01/2044	05/31/2045	\$385,000	\$0	\$0	-\$826,570		-\$71,307	\$0	\$0	\$0	-\$897,877	\$125,333	\$2,007,693
06/01/2045	05/31/2046	\$385,000	\$0	\$0	-\$805,313		-\$71,307	\$0	\$0	\$0	-\$876,620	\$103,274	\$1,619,347
06/01/2046	05/31/2047	\$385,000	\$0	\$0	-\$770,071		-\$71,307	\$0	\$0	\$0	-\$841,378	\$81,572	\$1,244,541
06/01/2047	05/31/2048	\$385,000	\$0	\$0	-\$723,988		-\$71,307	\$0	\$0	\$0	-\$795,295	\$60,975	\$895,220
06/01/2048	05/31/2049	\$385,000	\$0	\$0	-\$680,279		-\$71,307	\$0	\$0	\$0	-\$751,586	\$41,800	\$570,434
06/01/2049	05/31/2050	\$385,000	\$0	\$0	-\$635,511		-\$71,307	\$0	\$0	\$0	-\$706,818	\$24,091	\$272,707
06/01/2050	05/31/2051	\$385,000	\$0	\$0	-\$594,263		-\$71,307	\$0	\$0	\$0	-\$665,570	\$7,863	\$0

v20220701p

Version Updates

Version	Date updated
v20220701p	07/01/2022

This document goes into effect August 8, 2022. Any applications filed before then would be under the interim final rule.

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.

This document goes into effect August 8, 2022. Any applications filed before then would be under the interim final rule.

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:	R248
EIN:	04-2316465
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
Administrative Expense Assumption	71,307, as of the middle of the 6/1/2020-5/31/2021 Plan Year, remaining level in all future years	Beginning 6/1/2022, the average of the actual expenses from 2017 through 2021, increasing 2% per year thereafter, not to exceed 15% of benefit payments; Additionally, one-time expenses surrounding the Fund's application for Special Financial Assistance are included in amounts of \$32,668 in 2023, \$14,910 in 2024, \$69,101 in 2025, and \$25,000 in 2026.	The expense assumption has been well below actual expenses for several years in a row. The assumption was updated to reflect more reasonable estimate of anticipated expenses.
CBU Assumption	51,000 Hours Per Year	50,000 Hours Per Year	The assumption was updated to reflect more reasonable estimate of anticipated hours moving forward.
Healthy and Disabled Mortality	Healthy - RP-2014 Mortality Table for Blue Collar Workers Projected to 2015 with Scale BB, with separate tables for males and females. Disabled - Mortality table from IRS Revenue Ruling 96-7 Mortality for Disabilities occurring after December 31, 1994	PRI-2012 Mortality Tables, with blue collar adjustment, including generational improvement using Scale MP-2021	This change was made to reflect a better estimate of anticipated future mortality.
Future Withdrawal Liability Contributions	No future withdrawal liability contributions	No future withdrawal liability contributions	The assumption was extended beyond the insolvency year.
Future Contribution Rates	Hourly contribution rate of \$7.70 in all years	Hourly contribution rate of \$7.70 in all years	The assumption was extended beyond the insolvency year.
Late Retirement Increases	Not included	Included	This assumption was updated to reflect a better expectation for future benefit payments.

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Version Updates

Version	Date updated
v20220701p	07/01/2022

This document goes into effect August 8, 2022. Any applications filed before then would be under the interim final rule.

Version Updates

Version

Date updated

v20230727

v20230727

07/27/2023

TEMPLATE 10

v20230727

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

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

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

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

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

	(A)	(B)	(C)	(D)	(E)														
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance														
Base Mortality - Healthy	2019 Company XYZ AVR.pdf p. 55	RP-2000 mortality table	Pri-2012(BC) mortality table	Same as baseline	Acceptable Change														
Contribution Base Units	2020 Company XYZ ZC.pdf p. 19	125,000 hours projected to insolvency in 2024	125,000 hours projected through the SFA projection period in 2051	100,000 hours projected with 3.0% reductions annually for 10 years and 1.0% reductions annually thereafter	Generally Acceptable Change														
Assumed Withdrawal Payments -Future Withdrawals	2020 Company XYZ ZC.pdf p. 20	None assumed until insolvency in 2024	None assumed through the SFA projection period in 2051	Same as baseline	Other Change														
Retirement - Actives	2019 Company XYZ AVR.pdf p. 54	<table border="0"> <tr> <td><u>Age</u></td> <td><u>Actives</u></td> </tr> <tr> <td>55</td> <td>10%</td> </tr> <tr> <td>56</td> <td>20%</td> </tr> <tr> <td>57</td> <td>30%</td> </tr> <tr> <td>58</td> <td>40%</td> </tr> <tr> <td>59</td> <td>50%</td> </tr> <tr> <td>60+</td> <td>100%</td> </tr> </table>	<u>Age</u>	<u>Actives</u>	55	10%	56	20%	57	30%	58	40%	59	50%	60+	100%	Same as Pre-2021 Zone Cert	Same as baseline	No Change
<u>Age</u>	<u>Actives</u>																		
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

PLAN INFORMATION

Abbreviated Plan Name:	R248
EIN:	04-2316465
PN:	001

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
SFA Measurement Date	N/A	N/A	12/31/2022	12/31/2022	N/A	
Census Data as of	N/A	06/01/2019	06/01/2021	06/01/2021	N/A	

DEMOGRAPHIC ASSUMPTIONS

Base Mortality - Healthy	<i>2020AVR R248.pdf p.47</i>	RP-2014 Mortality Table for Blue Collar Workers Projected to 2015 with Scale BB, with separate tables for males and females.	For non-annuitants, the base table is the Pri-2012 amount-weighted Blue Collar Employee table. For non-disabled annuitants, Pri-2012 amount-weighted Blue Collar Retiree table for retirees and Pri-2012 amount-weighted Blue Collar Contingent Survivor table for contingent survivors	Same as Baseline	Acceptable Change	
Mortality Improvement - Healthy	<i>2020AVR R248.pdf p.47</i>	None	MP-2021 fully generational	Same as Baseline	Acceptable Change	
Base Mortality - Disabled	N/A	Mortality table from IRS Revenue Ruling 96-7 Mortality for Disabilities occurring after December 31, 1994	For disabled annuitants, the base table is the Pri-2012 amount-weighted Disabled Retiree table.	Same as Baseline	Acceptable Change	
Mortality Improvement - Disabled	N/A	None	MP-2021 fully generational	Same as Baseline	Acceptable Change	
Retirement - Actives	<i>2020AVR R248.pdf p.47</i>	Age Rates 55 0.10 56-59 0.05 60-61 0.10 62 and older 1.00	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Retirement - TVs	<i>2020AVR R248.pdf p.48</i>	Participant Normal Retirement Age, or current age if older	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Turnover	<i>2020AVR R248.pdf p.47</i>	Sample Rates: 25 0.0812 40 0.0331 55 0.0000	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Disability	N/A	None	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	Was not previous
Optional Form Elections - Actives	<i>2020AVR R248.pdf p.48</i>	Single Life Annuity	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	

Template 10

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

PLAN INFORMATION

Abbreviated Plan Name:	R248
EIN:	04-2316465
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
Optional Form Elections - TVs	2020AVR R248.pdf p.48	Single Life Annuity	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Marital Status	2020AVR R248.pdf p.48	100% Married	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Spouse Age Difference	2020AVR R248.pdf p.48	Spouses of male/female participants are assumed to be 3 years younger/older than the Participants.	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Active Participant Count	2020AVR R248.pdf p.15	Equal to most recently available active count and projected forward with CBU assumption	Same as Pre-2021 Zone Cert	No future new entrants	Other Change	
New Entrant Profile	N/A	New entrants consisted solely of participants making contributions while not accruing benefits.	Same as Pre-2021 Zone Cert	No future new entrants	Other Change	Was not previously stated explicitly
Missing or Incomplete Data	N/A	Average of known data within same status	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	Was not previously stated explicitly
"Missing" Terminated Vested Participant Assumption	N/A	None	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	Was not previously stated explicitly
Treatment of Participants Working Past Retirement Date	N/A	Treated as active and assumed to retire on the valuation date	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	Was not previously stated explicitly
Assumptions Related to Reciprocity	N/A	None	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	Was not previously stated explicitly
Other Demographic Assumption 1						
Other Demographic Assumption 2						
Other Demographic Assumption 3						

NON-DEMOGRAPHIC ASSUMPTIONS

Contribution Base Units	2020Zone20200828 R248.pdf p.3	51,000 per year	Same as Pre-2021 Zone Cert	50,000 per year	Other Change	
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Template 10

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

PLAN INFORMATION

Abbreviated Plan Name:	R248
EIN:	04-2316465
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
Contribution Rate	2020AVR R248.pdf p.15	\$7.70 per hour	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Administrative Expenses	2020AVR R248.pdf p.15	71,307, as of the middle of the 6/1/2020-5/31/2021 Plan Year, remaining level in all future years	71,307, as of the middle of the 6/1/2020-5/31/2021 Plan Year, remaining level in all future years	Beginning 6/1/2022, the average of the actual expenses from 2017 through 2021, increasing 2% per year thereafter, not to exceed 15% of benefit payments; Additionally, one-time expenses surrounding the Fund's application for Special Financial Assistance are included in amounts of \$32,668 in 2023, \$14,910 in 2024, \$69,101 in 2025, and \$25,000 in 2026.	Other Change	
Assumed Withdrawal Payments - Currently Withdrawn Employers	N/A	None	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	Was not previously stated explicitly
Assumed Withdrawal Payments -Future Withdrawals	N/A	No future withdrawals	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	Was not previously stated explicitly
Other Assumption 1						
Other Assumption 2						
Other Assumption 3						

CASH FLOW TIMING ASSUMPTIONS

Benefit Payment Timing	N/A	Mid-Year	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	Was not previously stated explicitly
Contribution Timing	N/A	Mid-Year	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	Was not previously stated explicitly
Withdrawal Payment Timing	N/A	Mid-Year	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	Was not previously stated explicitly

Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	R248
EIN:	04-2316465
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 Expense Timing	N/A	Mid-Year	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	Was not previously stated explicitly
Other Payment Timing	N/A	None	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	Was not previously stated explicitly

Create additional rows as needed.