

Building Trades Pension Plan of Western Pennsylvania

EIN/PN: 25-6118878/001

Checklist Item #34a – Section B, Item (9)b and (9)c – Enrolled Actuary Certification

Certification by Plan Actuary: SFA Amount

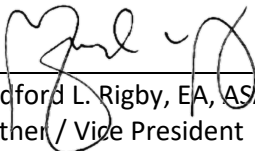
This is a certification that the requested amount of special financial assistance (“SFA”) specified in this application is the amount to which the Building Trades Pension Plan of Western Pennsylvania (“Plan”) is entitled under section 4262(j)(1) of ERISA and PBGC Regulation Section 4262.4.

In general, the actuarial assumptions and methods used in the determination of the amount of SFA are the same as those used in the certification of the Plan’s 2022 Actuarial Valuation Report for the plan year beginning January 1, 2022, dated February 2, 2023. The changes or modifications to these assumptions that are reflected in the determination of the amount of SFA, as well as justification for the changes, are described in Section D, item 6.b. of the Plan’s application for SFA. Each assumption used represents my best estimate of anticipated future plan experience.

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

I certify that the amount of SFA under the “basic method” described in §4262.4(a)(1) is \$43,876,292.

I am a member of the American Academy of Actuaries and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. To the best of my knowledge, the information supplied herein is complete and accurate.



Bradford L. Rigby, EA, ASA, MAAA

Partner / Vice President

Enrollment Number: 26-07217

Penalty of Perjury Statement

Under penalty of perjury under the laws of the United States of America, I declare that I am an authorized trustee who is a current member of the board of trustees of the Building Trades Pension Fund of Western Pennsylvania and that I have examined this application, including the 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.

Union Trustee

William Greer
Name

William Greer
Signature

8-7-26
Date

Employer Trustee

William J Clark
Name

[Signature]
Signature

8/7/26
Date

Application Checklist

v20210708p

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

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

The information in this Application Checklist, and the Application Checklist itself, are uploaded in PBGC's e-Filing Portal by logging into the e-Filing Portal, going to the Multiemployer Events section and clicking on "Create New ME Filing," and then under "Select a Filing Type," selecting "Application for Financial Assistance – Special.” Note, if you go to the e-Filing Portal and do not see the option "Application for Financial Assistance – Special," this means that the portal is currently closed and PBGC is not accepting applications at this time, unless the plan is eligible to make an emergency filing under § 4262.10(f). PBGC’s website at www.pbgc.gov will be updated when the e-Filing Portal reopens for applications. PBGC maintains information on its website at www.pbgc.gov to inform prospective applicants about the current status of the e-Filing portal, as well as to provide advance notice of when PBGC expects to open or temporarily close the e-Filing Portal.

General instructions for completing the Application Checklist:

Complete all items that are shaded: 

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

If a revised application is filed after a denial was received but the application was not withdrawn, the revised application must differ from the denied application only to the extent necessary to address the reasons provided by PBGC for the denial. For the revised application, the filer may, but is not required to, submit an entire application. A revised application for SFA must use the same SFA measurement date, participant census data, and interest rate assumption as were used in the plan's initial application. For all Application Checklist Items that were previously filed that are not being changed, the filer may include a statement in the Plan Comments section of the Application Checklist to indicate that the other information was previously provided as part of the initial application. For each, enter N/A as the **Plan Response**.

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

Instructions for specific columns:

Application Checklist

v20210708p

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

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

Application Checklist

v20210708p

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

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

Page Number Reference(s): For any Checklist Item where only a portion of the submitted document is responsive, identify the page numbers in the identified document that are responsive.

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

Supplemental guidance is provided in the following columns:

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

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

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

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

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

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

Note, a Yes or No response is required for the three initial questions concerning whether or not this application is a submission of a revised application, or whether the plan has been terminated.

Application Checklist

v20210708p

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

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

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

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Building Trades Pension Fund of Western Pennsylvania (BTP)
EIN:	25-6118878
PN:	1
SFA Amount Requested:	\$43,876,292.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

-----Filers provide responses here for each Checklist Item:-----
Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
Plan Information, Checklist, and Certifications										
	Is this application a revised application submitted after the denial of a previously filed application for SFA?	Yes No								
	Is this application a revised application submitted after a plan has withdrawn its application for SFA?	Yes No								
	Has this plan been terminated?	Yes No				If terminated, provide date of plan termination.				
1.	Does the application include a fully completed Application Checklist, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), and SFA amount requested)?	Yes No	Yes	Checklist BTP - 3rd app.xlsx	n/a		Special Financial Assistance Checklist	Checklist Pension Plan Name , where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.6(a)	Section E, Item 1
2.	Does the application include an SFA request cover letter (optional)? Enter N/A if no letter is provided.	Yes N/A	Yes	n/a - included as part of SFA App BTP.pdf	1	SFA App BTP, page 1	Financial Assistance Request Letter			Section D, Item 1
3.	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor?	Yes No	Yes	SFA App BTP.pdf	2	SFA App BTP, page 2	Financial Assistance Application		§ 4262.6(b)(1)	Section D
4.	Does the application include the required penalties of perjury statement signed by an authorized trustee who is a current member of the board of trustees?	Yes No	Yes	penalty BTP - 3rd.pdf	n/a		Financial Assistance Application		§ 4262.6(b)(2)	Section E, Item 6
5.	Does the application include the name, address, email, and telephone number of the plan sponsor? Does it also include the same contact information for the plan sponsor's duly authorized representatives, including legal counsel and enrolled actuary?	Yes No	Yes	n/a - included as part of SFA App BTP.pdf	3	SFA App BTP, page 3	Financial Assistance Application		§ 4262.7(a)	Section D, Item 2
6.	Does the application identify the eligibility criteria in § 4262.3 that qualifies the plan as eligible to receive SFA, and include the requested information for each item that is applicable, as described in Section D, Item 3 of the instructions?	Yes No	Yes	n/a - included as part of SFA App BTP.pdf	4	Briefly note the basis for eligibility for SFA.	Financial Assistance Application		§ 4262.3 § 4262.7(b)	Section D, Item 3
7a.	If the plan claims SFA eligibility under section 4262(b)(1)(C) of ERISA, does the application include a certification from the plan's enrolled actuary that the plan is eligible for SFA which specifically notes the specified year for each component of eligibility (certification of plan status, modified funding percentage, and participant ratio), the detailed derivation of the modified funding percentage, and the derivation of the participant ratio?	Yes No N/A	n/a		n/a		Financial Assistance Application		§ 4262.6(c) § 4262.7(b)	Section E, Item 2
7b.	Does the certification in Checklist Item #7a also identify all assumptions and methods (including supporting rationale and, where applicable, reliance on the plan sponsor) used to develop the current value of withdrawal liability that is utilized in the calculation of the modified funded percentage?	Yes No N/A	n/a		n/a		Financial Assistance Application		§ 4262.6(c) § 4262.7(b)	Section E, Item 2

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

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EIN:	25-6118878
PN:	1
SFA Amount Requested:	\$43,876,292.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

-----Filers provide responses here for each Checklist Item:-----
Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
8a.	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))?	Yes No N/A	n/a		n/a	Briefly identify the priority group.	Financial Assistance Application		§ 4262.7(c) § 4262.10(d)(2)	Section D, Item 4
8b.	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?	Yes No N/A	n/a		n/a	Briefly identify the emergency criteria.	Financial Assistance Application		§ 4262.10(f)	Section D, Item 4
9.	If the plan's application is submitted on or prior to March 11, 2023, does the application include a certification from the plan's enrolled actuary that the plan is eligible for priority status, with specific identification of the applicable priority group? This item is not required if the plan is insolvent, has implemented a MPRA suspension as of 3/11/2021, is in critical and declining status and had 350,000+ participants, or is listed on PBGC's website at <i>www.pbgc.gov</i> as being in priority group 6. See § 4262.10(d).	Yes No N/A	n/a		n/a		Financial Assistance Application		§ 4262.6(c) § 4262.7(c) § 4262.10(d)(2)	Section E, Item 3
10.	Does the application include the information used to determine the amount of requested SFA for the plan based on a deterministic projection and using the actuarial assumptions as described in § 4262.4? Does the application include the following? a. Interest rate used, including supporting details (such as, if applicable, the month selected by plan sponsor to determine the third segment rate used to calculate the interest rate limit) on how it was determined? b. Fair market value of assets on the SFA measurement date? c. For each plan year in the SFA coverage period: i. Separately identify the projected amount of contributions, projected withdrawal liability payments, and other payments expected to be made to the plan (excluding the amount of financial assistance under section 4261 of ERISA and the SFA to be received by the plan)? ii. Separately identify benefit payments described in § 4262.4(b)(1) (excluding the payments in (iii) below), for current retirees and beneficiaries, terminated vested participants not currently receiving benefits, currently active participants, and new entrants? iii. Separately identify benefit 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? iv. Separately identify administrative expenses expected to be paid using plan assets, excluding the amount owed PBGC under section 4261 of ERISA? d. For each plan year in the SFA coverage period, the projected investment income based on the interest rate in (a) above, and the projected fair market value of assets at the end of each plan year? e. The present value (using the interest rate identified in (a) above) as of the SFA measurement date of each of the separate items provided in (c)(i)-(iv) above? f. SFA amount determined as a lump sum as of the SFA measurement date?	Yes No	Yes	Template 4A BTP - 3rd app.xlsx	n/a		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4 Pension Plan Name where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.4 § 4262.8(a)(4)	Section C, Item 4
11.	Does the application include the plan's enrolled actuary's certification that the requested amount of SFA is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation, including identification of all assumptions and methods used, sources of participant data and census data, and other relevant information? This certification should be calculated reflecting any events and any mergers identified in § 4262.4(f).	Yes No	Yes	n/a - included as part of SFA App BTP.pdf	15	SFA App BTP, page 15	Financial Assistance Application		§ 4262.4 § 4262.6(c) § 4262.8(a)(4)	Section E, Item 4

Application to PBGC for Special Financial Assistance (SFA)

APPLICATION CHECKLIST

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Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
12.	Does the application include a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used to calculate the requested SFA amount?	Yes No	Yes	n/a - included as part of SFA App BTP.pdf	5	SFA App BTP, page 5	Financial Assistance Application		§ 4262.8(a)(6)	Section D, Item 5
13.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application identify which assumptions (if any) used in showing the plan's eligibility for SFA differ from those used in the most recent certification of plan status completed before 1/1/2021? If there are any assumption changes, does the application include detailed explanations and supporting rationale and information as to why using the identified assumptions is no longer reasonable and why the changed assumptions are reasonable? Enter N/A if the plan is not eligible under § 4262.3(a)(1) or § 4262.3(a)(3). Enter N/A if there are no such assumption changes.	Yes No N/A	Yes	n/a - included as part of SFA App BTP.pdf	6	SFA App BTP, page 6	Financial Assistance Application		§ 4262.5 § 4262.8(b)(1)	Section D, Item 6.a.
14a.	Does the application identify which assumptions (if any) used to determine the requested SFA amount differ from those used in the most recent certification of plan status completed before 1/1/2021 (except for the interest rate, which is determined as required by § 4262.4(3)(1))? If there are any assumption changes, does the application include detailed explanations and supporting rationale and information as to why using the identified original assumptions is no longer reasonable and why the changed assumptions are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A “Adoption of assumptions not previously factored into pre-2021 certification of plan status” of Section III, Acceptable Assumption Changes of PBGC’s guidance on Special Financial Assistance Assumptions?	Yes No	Yes	n/a - included as part of SFA App BTP.pdf	7	SFA App BTP, page 7	Financial Assistance Application		§ 4262.5 § 4262.8(b)(1)	Section D, Item 6.b.
14b.	If a plan-specific mortality table is used for Checklist Item #14a, is supporting information provided that documents the methodology used and the rationale for selection of the methodology used to develop the plan-specific rates, as well as detailed information showing the determination of plan credibility and plan experience?	Yes No N/A	Yes	n/a - included as part of SFA App BTP.pdf	8	SFA App BTP, page 8	Financial Assistance Application		§ 4262.5 § 4262.8(b)(1)	Section D, Item 6.b.
15a.	Does the application include a certification from the plan sponsor with respect to the accuracy of the amount of the fair market value of assets as of the SFA measurement date? Does the certification reference and include information that substantiates the asset value and any projection of the assets to the SFA measurement date?	Yes No	Yes	FMV_Cert_BTP - resubmission 2 - final signed.pdf	n/a		Financial Assistance Application		§ 4262.8(a)(4)(ii)	Section E, Item 5
15b.	Does the certification in Checklist Item #15a reference and include information that substantiates the asset value and any projection of the assets to the SFA measurement date?	Yes No	Yes	n/a - included as part of FMV Cert BTP.pdf	n/a		Financial Assistance Application		§ 4262.8(a)(4)(ii)	Section E, Item 5
16a.	Does the application include, for an eligible plan that implemented a suspension of benefits under section 305(e)(9) or section 4245(a) of ERISA, a narrative description of how the plan will reinstate the benefits that were previously suspended and a proposed schedule of payments (equal to the amount of benefits previously suspended) to participants and beneficiaries? Enter N/A for a plan that has not implemented a suspension of benefits.	Yes No N/A	n/a		n/a		Financial Assistance Application		§ 4262.7(d) § 4262.15	Section D, Item 7 Section C, Item 4(c)(iii)
16b.	If Yes was entered for Checklist Item #16a, does the proposed schedule show the yearly aggregate amount and timing of such payments, and is it prepared assuming the effective date for reinstatement is the day after the SFA measurement date? Enter N/A for a plan that entered N/A for Checklist Item #16a.	Yes No N/A	n/a		n/a		Financial Assistance Application		§ 4262.7(d) § 4262.15	Section D, Item 7 Section C, Item 4(c)(iii)

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Building Trades Pension Fund of Western Pennsylvania (BTP)
EIN:	25-6118878
PN:	1
SFA Amount Requested:	\$43,876,292.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

-----Filers provide responses here for each Checklist Item:-----
Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
16c.	If the plan restored benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date, does the proposed schedule reflect the amount and timing of payments of restored benefits and the effect of the restoration on the benefits remaining to be reinstated? Enter N/A for a plan that did not restore benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date. Also enter N/A for a plan that entered N/A for Checklist Items #16a and #16b.	Yes No N/A	n/a		n/a		Financial Assistance Application		§ 4262.7(d) § 4262.15	Section D, Item 7 Section C, Item 4(c)(iii)
17.	If the SFA measurement date is later than the end of the plan year for the most recent plan financial statements, does the application include a reconciliation of the fair market value of assets from the date of the most recent plan financial statements to the SFA measurement date, showing beginning and ending fair market value of assets, contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income? Enter N/A if the SFA measurement date is not later than the end of the plan year for the most recent plan financial statements.	Yes No N/A	n/a		n/a		Financial Assistance Application		§ 4262.8(a)(4)(ii)	Section D, Item 8
18.	Does the application include the most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any)?	Yes No	Yes	BTP Document and Amendments.pdf	n/a		Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(1)	Section B, Item 1(a)
19.	Does the application include a copy of the executed plan amendment required by section 4262.6(e)(1) of PBGC's special financial assistance regulation?	Yes No	Yes	Compliance Amend BTP.pdf	n/a		Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(1) § 4262.6(e)(1)	Section B, Item 1(c)
20.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	Yes	BTP Trust Agreement.pdf	n/a		Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(3)	Section B, Item 1(b)
21.	In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, does the application include a copy of the proposed plan amendment required by § 4262.6(e)(2) and a certification from the plan sponsor that it will be timely executed? Enter N/A if there was no suspension of benefits.	Yes No N/A	n/a		n/a		Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(2) § 4262.6(e)(2)	Section B, Item 1(d)
22.	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a statement that the plan was partitioned under section 4233 of ERISA and a copy of the amendment required by § 4262.9(c)(2)? Enter N/A if the plan was not partitioned.	Yes No N/A	n/a		n/a		Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(1) § 4262.9(b)(2)	Section B, Item 1(e)
23.	Does the application include the most recent IRS determination letter? Enter N/A if the plan does not have a determination letter.	Yes No N/A	Yes	BTP irs determination letter.pdf	n/a		Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(3)	Section B, Item 1(f)
24.	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the application filing date?	Yes No	Yes	2018AVR BTP.pdf; 2019AVR BTP.pdf; 2020AVR BTP.pdf; 2021AVR BTP.pdf; 2022AVR BTP.pdf; 2023AVR BTP.pdf; 2024AVR BTP.pdf	n/a	Identify here how many reports are provided.	Most recent actuarial valuation for the plan	YYYYAVR Pension Plan Name , where "YYYY" is plan year and "Pension Plan Name" is abbreviated version of the plan name	§ 4262.7(e)(5)	Section B, Item 2
25a.	Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No N/A	Yes	BTP update of rehabilitation plan.pdf	n/a		Rehabilitation plan (or funding improvement plan, if applicable)		§ 4262.7(e)(6)	Section B, Item 3

Application to PBGC for Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Building Trades Pension Fund of Western Pennsylvania (BTP)
EIN:	25-6118878
PN:	1
SFA Amount Requested:	\$43,876,292.00
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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
25b.	If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include a supplemental document with these details?	Yes No N/A	n/a		n/a		Rehabilitation plan (or funding improvement plan, if applicable)		§ 4262.7(e)(6)	Section B, Item 3
26.	Does the application include the plan's most recent Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)?	Yes No	Yes	2023Form5500 BTP.pdf	n/a		Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Pension Plan Name , where "YYYY" is the plan year and "Pension Plan Name" is abbreviated version of the plan name.	§ 4262.7(e)(7)	Section B, Item 4
27a.	Does the application include the plan actuary's certification of plan status ("zone certification") for the 2018 plan year and each subsequent annual certification completed before the application filing date? Enter N/A if the plan does not have to provide certifications for any requested plan year.	Yes No N/A	Yes	2018Zone20180330 BTP.pdf; 2019Zone20190328 BTP.pdf; 2020Zone20200327 BTP.pdf; 2021Zone20210331 BTP.pdf; 2022Zone20220331 BTP.pdf; 2023Zone20230331 BTP.pdf; 2024Zone20240328 BTP.pdf; 2025Zone20250331 BTP.pdf	n/a	Identify how many zone certifications are provided.	Zone certification	YYYYZoneYYYYMMDD Pension Plan Name, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared. "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.7(e)(8)	Section B, Item 5
27b.	Does the application include documentation for all certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes? Enter N/A if the plan entered N/A for Checklist Item #27a.	Yes No N/A	Yes	n/a - included as part of documents in Checklist Item #27.a.	n/a		Zone certification		§ 4262.7(e)(8)	Section B, Item 5
27c.	For a certification of critical and declining status, does the application include the required plan-year-by-plan-year projection (showing the items identified in Section B, Item 5(a) through 5(f) of the SFA Instructions) demonstrating the plan year that the plan is projected to become insolvent? Enter N/A if the plan entered N/A for Checklist Item #27a or if the application does not include a certification of critical and declining status.	Yes No N/A	Yes	n/a - included as part of documents in Checklist Item #27.a.	n/a		Zone certification		§ 4262.7(e)(8)	Section B, Item 5
28.	Does the application include the most recent account statements for all of the plan's cash and investment accounts? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	BTP bank statements.pdf	n/a		Bank/Asset statements for all cash and investment accounts		§ 4262.7(e)(9)	Section B, Item 6
29.	Does the application include the most recent plan financial statement (audited, or unaudited if audited is not available)? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	BTP financial statement.pdf	n/a		Plan's most recent financial statement (audited, or unaudited if audited not available)		§ 4262.7(e)(10)	Section B, Item 7
30.	Does the application include all of the plan's written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability?	Yes No N/A	Yes	n/a - included as part of Checklist Item #18	n/a	Also refer to Section 9.02 of Plan Document	Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(12)	Section B, Item 8
31.	Does the application include information required to enable the plan to receive electronic transfer of funds, if the SFA application is approved? See SFA Instructions, Section B, Item 9.	Yes No N/A	Yes	BTP ACH Payment Forms.pdf	n/a		Other		§ 4262.7(e)(11)	Section B, Item 9
32.	Does the application include the plan's projection of expected benefit payments as reported in response to line 8b(1) on the Form 5500 Schedule MB for plan years 2018 through the last year the Form 5500 was filed before the application submission date? Enter N/A if the plan is not required to respond Yes to line 8b(1) on the Form 5500 Schedule MB. See Template 1.	Yes No N/A	Yes	Template 1 BTP.xlsx	n/a		Financial assistance spreadsheet (template)	Template 1 Pension Plan Name , where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(1)	Section C, Item 1

Application to PBGC for Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Building Trades Pension Fund of Western Pennsylvania (BTP)
EIN:	25-6118878
PN:	1
SFA Amount Requested:	\$43,876,292.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
33.	If the plan was required to enter 10,000 or more participants on line 6f of the most recently filed Form 5500, does the application include a current listing of the 15 largest contributing employers (the employers with the largest contribution amounts) and the amount of contributions paid by each employer during the most recently completed plan year (without regard to whether a contribution was made on account of a year other than the most recently completed plan year)? If this information is required, it is required for the 15 largest contributing employers even if the employer's contribution is less than 5% of total contributions. Enter N/A if the plan is not required to provide this information. See Template 2.	Yes No N/A	n/a		n/a		Contributing employers	Template 2 Pension Plan Name , where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(2)	Section C, Item 2
34.	Does the application include for each of the most recent 10 plan years immediately preceding the application filing date, the history of total contributions, total contribution base units (including identification of the unit used), average contribution rates, and number of active participants at the beginning of each plan year? Does the history separately show for each of the most recent 10 plan years immediately preceding the application filing date all other sources of non-investment income such as withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and other identifiable sources of contributions? See Template 3.	Yes No	Yes	Template 3 BTP - 3rd app.xlsx	n/a		Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Pension Plan Name , where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(3)	Section C, Item 3
35.	Does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Item #10 that shows the amount of SFA that would be determined if the assumptions used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status"), excluding the plan's interest rate which should be the same as used for determining the SFA amount and excluding the CBU assumption and administrative expenses assumption which should reflect the changed assumptions consistent with Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions)? Enter N/A if this item is not required because all assumptions used (except the interest rate, CBU assumption and administrative expenses assumption) to determine the requested SFA amount are identical to those used in the pre-2021 certification of plan status and if the changed assumptions for CBUs and administrative expenses are consistent with Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions. https://www.pbgc.gov/sites/default/files/sfa/SFA-Assumptions-Guidance.pdf See Template 5.	Yes No N/A	Yes	Template 5A BTP - 3rd app.xlsx	n/a		Financial assistance spreadsheet (template)	Template 5 Pension Plan Name , where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(2)	Section C, Item 5
36.	Does the application include a reconciliation of the change in the total amount of requested SFA due to each change in assumption from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption change, in the same format as for Checklist Item #10? Enter N/A if this item is not required because all assumptions used (except the interest rate, CBU assumption and administrative expenses assumption) to determine the requested SFA amount are identical to those used in the pre-2021 certification of plan status and if the changed assumptions for CBUs and administrative expenses are consistent with Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions, or if the requested SFA amount in Checklist Item #10 is the same as the amount shown in the Baseline details of Checklist Item #32. See Template 6.	Yes No N/A	Yes	Template 6A BTP - 3rd app.xlsx	n/a		Financial assistance spreadsheet (template)	Template 6 Pension Plan Name , where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(3)	Section C, Item 6

Application to PBGC for Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Building Trades Pension Fund of Western Pennsylvania (BTP)
EIN:	25-6118878
PN:	1
SFA Amount Requested:	\$43,876,292.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

v20210708p

-----Filers provide responses here for each Checklist Item:-----
Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
37a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application include a table identifying which assumptions used in determining the plan's eligibility for SFA differ from those used in the pre-2021 certification of plan status? 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.	Yes No N/A	Yes	Template 7 BTP - resubmission.xlsx	n/a		Financial assistance spreadsheet (template)	Template 7 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(1)	Section C, Item 7(a)
37b.	Does Checklist Item #37a include brief explanations as to why using those assumptions is no longer reasonable and why the changed assumptions are reasonable? This should be an abbreviated version of information provided in Checklist Item #13. Enter N/A if the plan entered N/A for Checklist Item #37a. See Template 7.	Yes No N/A	Yes	n/a - included in Checklist Item #13	n/a		Financial assistance spreadsheet (template)	Template 7 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(1)	Section C, Item 7(a)
38.	Does the application include a table identifying which assumptions differ from those used in the pre-2021 certification of plan status (except the interest rate used to determine SFA)? Does this item include brief explanations as to why using those original assumptions is no longer reasonable and why the changed assumptions are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A “Adoption of assumptions not previously factored into pre-2021 certification of plan status” of Section III, Acceptable Assumption Changes of PBGC’s guidance on Special Financial Assistance Assumptions? This should be an abbreviated version of information provided in Checklist Items #14a-b. See Template 7.	Yes No N/A	Yes	n/a - included in Checklist Item #14.a.	n/a		Financial assistance spreadsheet (template)	Template 7 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(1)	Section C, Item 7(b)
39a.	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 BTP - 3rd app.pdf	n/a		Financial assistance spreadsheet (template)	Template 8 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(5)	Section C, Item 8
39b.	Does the application separately show the amounts of projected withdrawal liability payments for employers that are currently withdrawn at the application filing date, 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 - included in Checklist Item #39.a.			Financial assistance spreadsheet (template)	Template 8 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(5)	Section C, Item 8
39c.	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 - included in Checklist Item #39.a.			Financial assistance spreadsheet (template)	Template 8 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(5)	Section C, Item 8
Supplemental Information for Certain Events under § 4262.4(f) - Applicable to Any Events in § 4262.4(f)(2) through (f)(4) and Any Mergers in § 4262.4(f)(1)(ii)										
40a.	Does the application include a narrative description of any event and any merger, including relevant supporting documents which may include plan amendments, collective bargaining agreements, actuarial certifications related to a transfer or merger, or other relevant materials? Enter N/A if the plan has not experienced an event or merger.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Building Trades Pension Fund of Western Pennsylvania (BTP)
EIN:	25-6118878
PN:	1
SFA Amount Requested:	\$43,876,292.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

-----Filers provide responses here for each Checklist Item:-----
Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
40b.	For a transfer or merger event, does the application include identifying information for all plans involved including plan name, EIN and plan number, and the date of the transfer or merger? Enter N/A if the plan has not experienced a transfer or merger event.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
41a.	Does the narrative description in the application identify the amount of SFA reflecting any event, the amount of SFA determined as if the event had not occurred, and confirmation that the requested SFA provided in Checklist Item #1 is no greater than the amount that would have been determined if the event had not occurred, unless the event is a contribution rate reduction and such event lessens the risk of loss to plan participants and beneficiaries? Enter N/A if the plan has not experienced any event.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
41b.	For a merger, is the determination of SFA as if the event had not occurred equal to the sum of the amount that would be determined for this plan and each plan merged into this plan (each as if they were still separate plans)? Enter N/A if the plan entered N/A for Checklist Item #41a. Enter N/A if the event described in Checklist Item #41a was not a merger.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
42a.	Does the application include a supplemental version of Checklist Item #6 that shows the determination of SFA eligibility as if any events had not occurred? Enter N/A if the plan has not experienced any event.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
42b.	For any merger, does this item include demonstrations of SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? Enter N/A if the plan entered N/A for Checklist Item #42a. Enter N/A if the event described in Checklist Item #42a was not a merger.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
43a.	Does the application include a supplemental certification from the plan's enrolled actuary with respect to the plan's SFA eligibility (see Checklist Item #7), but with eligibility determined as if any events had not occurred? Enter N/A if the plan has not experienced any event.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
43b.	For any merger, does the application include supplemental certifications of the SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? Enter N/A if the plan entered N/A for Checklist Item #43a. Also enter N/A if the event described in Checklist Item #43a was not a merger.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
44a.	Does the application include a supplemental version of Checklist Item #10 that shows the determination of the SFA amount as if any events had not occurred? See Template 4. Enter N/A if the plan has not experienced any events.	Yes No N/A					Projections for special financial assistance (estimated income, benefit payments and expenses)	For supplemental submission due to any event: <i>Template 4 Pension Plan Name Supp</i> where "Pension Plan Name" is an abbreviated version of the plan name. For a supplemental submission due to a merger, <i>Template 4 Pension Plan Name Merged</i> , where "Pension Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C

Application to PBGC for Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Building Trades Pension Fund of Western Pennsylvania (BTP)
EIN:	25-6118878
PN:	1
SFA Amount Requested:	\$43,876,292.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

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

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Building Trades Pension Fund of Western Pennsylvania (BTP)
EIN:	25-6118878
PN:	1
SFA Amount Requested:	\$43,876,292.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
47a.	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a certification from the plan's enrolled actuary (or, if appropriate, from the plan sponsor) with respect to the demonstration to support a finding that the event lessens the risk of loss to plan participants and beneficiaries? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
47b.	Does this demonstration also identify all assumptions used, supporting rationale for the assumptions and other relevant information? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E

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

Plans that have experienced mergers identified in § 4262.4(f)(1)(ii) must complete Checklist Items #48 through #60. If you are required to complete Checklist Items #48 through #60, your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #48 through #60. All other plans should not provide any responses for Checklist Items #48 through #60.

48.	In addition to the information provided with Checklist Item #18, does the application also include similar plan documents and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A					Pension plan documents, all versions available, and all amendments signed and dated	Use same naming convention as for Checklist Item #18 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
49.	In addition to the information provided with Checklist Item #20, does the application also include similar trust agreements and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A					Pension plan documents, all versions available, and all amendments signed and dated	Use same naming convention as for Checklist Item #20 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
50.	In addition to the information provided with Checklist Item #23, does the application also include the most recent IRS determination for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if the plan does not have a determination letter.	Yes No N/A					Pension plan documents, all versions available, and all amendments signed and dated	Use same naming convention as for Checklist Item #23 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
51.	In addition to the information provided with Checklist Item #24, for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii), does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the application filing date?	Yes No N/A				Identify here how many reports are provided.	Most recent actuarial valuation for the plan	YYYYAVR Pension Plan Name Merged , where "YYYY" is plan year and "Pension Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
52.	In addition to the information provided with Checklist Item #25, does the application include similar rehabilitation plan information for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A					Rehabilitation plan (or funding improvement plan, if applicable)	Use same naming convention as for Checklist Item #25 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B

APPLICATION CHECKLIST

Plan name:	Building Trades Pension Fund of Western Pennsylvania (BTP)
EIN:	25-6118878
PN:	1
SFA Amount Requested:	\$43,876,292.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
53.	In addition to the information provided with Checklist Item #26, does the application include similar Form 5500 information for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A					Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Pension Plan Name Merged , where "YYYY" is the plan year and "Pension Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
54.	In addition to the information provided with Checklist Item #27, does the application include similar certifications of plan status for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A				Identify how many zone certifications are provided.	Zone certification	YYYYZoneYYYYMMDD Pension Plan Name Merged, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared. "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
55.	In addition to the information provided with Checklist Item #28, does the application include the most recent cash and investment account statements for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A					Bank/Asset statements for all cash and investment accounts	Use same naming convention as for Checklist Item #28 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
56.	In addition to the information provided with Checklist Item #29, does the application include the most recent plan financial statement (audited, or unaudited if audited is not available) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A					Plan's most recent financial statement (audited, or unaudited if audited not available)	Use same naming convention as for Checklist Item #29 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
57.	In addition to the information provided with Checklist Item #30, does the application include all of the written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A					Pension plan documents, all versions available, and all amendments signed and dated	Use same naming convention as for Checklist Item #30 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
58.	In addition to the information provided with Checklist Item #32, does the application include the same information in the format of Template 1 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if each plan that fully merged into this plan is not required to respond Yes to line 8b(1) on the most recently filed Form 5500 Schedule MB.	Yes No N/A					Financial assistance spreadsheet (template)	Template 1 Pension Plan Name Merged , where "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C
59.	In addition to the information provided with Checklist Item #33, does the application include the same information in the format of Template 2 (if required based on the participant threshold) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if each plan that merged into this plan has less than 10,000 participants on line 6f of the most recently filed Form 5500.	Yes No N/A					Contributing employers	Template 2 Pension Plan Name Merged , where "Pension Plan Name Merged" is an abbreviated version of the plan name fore the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C
60.	In addition to the information provided with Checklist Item #34, does the application include similar information in the format of Template 3 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)?	Yes No					Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Penstion Plan Name Merged , where "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C

Changes to Assumptions for SFA Amount

The following are descriptions of the actuarial assumptions used to determine the amount of SFA that are different than those used in the most recent status certification completed before January 1, 2021, in other words, for the plan year beginning January 1, 2020 (the “2020 status certification”).

Valuation of Terminated Vested Participants Past Normal Retirement Date

Prior Assumption	Immediate retirement at attained age without any late retirement adjustment for delayed commencement beyond Normal Retirement Age.
SFA Assumption	Immediate retirement at attained age, with application of a late retirement adjustment under the plan’s actuarial equivalence definition of 7.00% interest and no mortality. Such increase has only been applied up to age 77.
Rationale for Change	The updated assumption reflects the true benefit due a participant for a delayed retirement without forfeiture of any benefit after Normal Retirement.

Mortality Rates

Prior Assumption	Healthy: RP-2000 Combined Healthy Blue Collar Mortality Table, projected to 2005 with Scale AA for assumed future mortality improvement. Disabled: RP-2000 Disabled Mortality Table without any projected improvement.
SFA Assumption	Healthy: Pri-2012 retiree amount-weighted Blue Collar table with generational projection by Scale MP-2021 Disabled: Pri-2012 amount weighted total dataset disabled mortality table with projection by Scale MP-2021 Contingent Annuitant Mortality: Pri-2012 contingent annuitant amount-weighted Blue Collar table with generational projection by Scale MP-2021
Rationale for Change	The updated assumption is reasonable for purposes of determining the SFA amount. It also represents a good faith attempt to follow the “acceptable” standard in PBGC’s guidance on assumption changes.

Contribution Base Units (CBUs) and Projected Future Headcount

Prior Assumption 2,350,000 total hours per year with level active headcount

SFA Assumption Future contribution base units are assumed to decrease 2.36% per year in each of 2024 through 2033, then decreasing 1% per year from 2034 forward. CBUs for 2022 through 2024 are assumed to be equal to actual experience.

Rationale for Change With the exception of a spike for an exceptionally large temporary construction project in 2017-2021, CBUs have been decreasing for a period of time. To illustrate this point, the table to follows shows CBUs with an adjustment for a spinoff in 2012 and the large project in 2017-2021

<u>Plan Year</u>	<u>Actual CBUs</u>	<u>Adjustment</u>	<u>Adjusted CBUs</u>
2010	2,815,822	(473,398)	2,342,424
2011	2,793,029	(248,274)	2,544,755
2012	2,328,719	0	2,328,719
2013	2,356,835	0	2,356,835
2014	2,141,853	0	2,141,853
2015	2,017,104	0	2,017,104
2016	2,063,566	0	2,063,566
2017	2,093,526	(90,747)	2,002,780
2018	2,514,395	(556,781)	1,957,614
2019	2,410,497	(521,180)	1,889,317
2020	1,873,956	(331,674)	1,542,282
2021	1,881,426	(277,653)	1,603,773
2022	1,766,914	0	1,766,914
2023	1,723,004	0	1,723,004
2024	1,837,242	0	1,837,242

While there have been several other temporary projects during this period, none of the others were even remotely close to the magnitude of this one. As such, we feel this is reasonable to exclude from future expected CBUs, while the inclusion of the other temporary projects carries an inherent assumption that future other temporary projects will exist and provide CBUs to the Fund.

The rate of change in CBUs has been determined over the period 2010-2019 using Adjusted CBUs, as follows:

<u>Plan Year</u>	<u>Adjusted CBUs</u>	<u>Ratio to Prior Year</u>
2010	2,342,424	N/A
2011	2,544,755	1.0864
2012	2,328,719	0.9151
2013	2,356,835	1.0121
2014	2,141,853	0.9088
2015	2,017,104	0.9418
2016	2,063,566	1.0230
2017	2,002,780	0.9705
2018	1,957,614	0.9774
2019	1,889,317	0.9651
2020	COVID period	
2021	COVID period	
	Geometric Average	0.9764
	Rate of Decline	2.36%

Given the changing industry, the Board expects this trend to continue.

In accordance with PBGC's guidance on assumption changes, the decline has been limited to 1% for 2034 and later.

Projected Contributions

Prior Assumption	Annual contributions were projected based on an aggregation of individual plan census. As active participants decrement out of the projection and are replaced with a new entrant, the total annual contributions varies slightly year-to-year even as projected CBUs are hold constant in the pre-2021 projections.
SFA Assumption	The updated CBU assumption for each year of the projection multiplied by the 2022 average contribution rate reported in Template 3 of \$2.89.
Rationale for Change	This change is being made due to an advantage that our valuation software makes available when projecting with declining headcounts. We are able to exactly produce the desired CBU reduction, whereas with a level headcount the CBU projection varies just slightly year-to-year based on the new entrant population. Updating this assumption is due to the improved ability to more closely project the CBUs along our assumption and be sure that the benefit payment growth ties exactly to the average expected contribution rate of \$2.89.

Expense Provision

Prior Assumption Prior year's non-investment related expenses, increased annually within projections by 2.5% inflation.

SFA Assumption Projected forward from an adjusted 2022 expense total that removed certain extraordinary items for early Special Financial Assistance work and startup costs with a change in the Third Party Administrator. Future expenses are assumed to increase 2.5% annually.

PBGC premiums have been separated from other non-investment expenses to be projected separately based on projected headcount. Future PBGC headcount related premiums reflect known rates through 2026 and are projected afterwards from the 2026 rate of \$40 per person at the inflation assumption, with adjustment in 2031 to \$52 per person in accordance with the American Rescue Plan Act.

Other non-investment expenses are projected to increase at the inflation assumption, with further additional expenses assumed related to the efforts in the SFA application and the TPA transition in the following plan years:

<u>Plan Year</u>	<u>Additional Expense</u>
2023	\$46,740
2024	32,916
2025	77,484
2026	<u>55,006</u>
Total	\$212,145

The 2026 amount is comprised of amounts invoiced through July, plus known time incurred during July, plus the following assumption of hours and rates for post-application efforts:

<u>Rate</u>	<u>Hours</u>	<u>Fee</u>
\$440	16	\$7,040
\$280	25	\$7,000
\$220	<u>16</u>	<u>\$3,520</u>
Total		\$17,560

Rationale for Change	The original assumption is not reasonable for a few reasons: 1) By simply applying inflation to the prior year expenses, the prior assumption did not adjust for declining headcounts that affect PBGC premiums. Therefore the true annual inflation rate for expenses was higher than 2.50%. 2) It did not reflect the sharp increase in 2031 in PBGC premiums nor the non-recurring expense of preparing an SFA application. 3) It did not account for temporary extraordinary fees related to the SFA application and other 2022 large projects.
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New Entrant Profile Characteristics

Prior Assumption	Generated by grouping new entrants into plan from 2019-2021 by age from 20 to 45 in ranges of 5 years. Adjustment was then made to the expected hours so that the total CBUs across the total active population is expected to be level at 600,000 annually. Contributions by individual were then set to be the product of hours and the average contribution rate for 2019 across the entire active population. The resulting population has the following characteristics:
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Trade	AGE	Count	Pct Male	Hours	Benefit Responsive Contributons
Bricklayers	19.47	7	100%	1159.559	1,496.45
Plasterers	19.90	1	100%	1088.697	1,405.00
Plumbers & Pipefitters	19.73	3	100%	1015.285	1,310.26
Roofers	19.10	3	100%	1569.102	2,024.98
Bricklayers	24.34	2	0%	1013.394	1,307.82
Bricklayers	22.00	14	100%	2092.632	2,700.61
Plumbers & Pipefitters	22.19	21	100%	1198.311	1,546.46
Roofers	22.25	4	100%	1097.5	1,416.36
Bricklayers	27.57	16	100%	2127.336	2,745.40
Plumbers & Pipefitters	27.13	4	100%	1175.08	1,516.48
Roofers	26.11	5	100%	1932.186	2,493.55
Bricklayers	32.26	17	100%	1419.546	1,831.97
Plumbers & Pipefitters	32.65	5	100%	1497.447	1,932.51
Roofers	33.68	3	100%	1790.237	2,310.36
Bricklayers	36.58	1	0%	864.8489	1,116.12
Bricklayers	36.93	11	100%	1791.631	2,312.16
Plasterers	36.86	2	100%	1651.069	2,130.76
Plumbers & Pipefitters	37.32	9	100%	1352.736	1,745.75
Roofers	38.09	7	100%	2155.605	2,781.88
Bricklayers	41.74	9	100%	2757.029	3,558.04
Plumbers & Pipefitters	42.03	3	100%	1112.087	1,435.19

SFA Assumption The key demographics of the new entrant population have not changed, only the expected hours and corresponding contribution amounts have changed. These have been adjusted by the same factor across each age band such that an initial step of the process would produce a level projection of CBUs. This step is necessary to ensure that the new entrant replacements are adequately replacing the work by the population that decrements out. The projection to produce a declining CBU and headcount is done in a separate projection and is used in the final SFA amount determination. The resulting population has the following characteristics:

Trade	Age	Count	Pct Male	Hours	Benefit Responsive Contributons
Bricklayers	19.47	7	100%	830.27	1,071.49
Plasterers	19.90	1	100%	779.53	1,006.01
Plumbers & Pipefitters	19.73	3	100%	726.97	938.18
Roofers	19.10	3	100%	1,123.51	1,449.93
Bricklayers	24.34	2	0%	725.61	936.43
Bricklayers	22.00	14	100%	1,498.37	1,933.70
Plumbers & Pipefitters	22.19	21	100%	858.02	1,107.30
Roofers	22.25	4	100%	785.84	1,014.15
Bricklayers	27.57	16	100%	1,523.22	1,965.77
Plumbers & Pipefitters	27.13	4	100%	841.38	1,085.84
Roofers	26.11	5	100%	1,383.49	1,785.44
Bricklayers	32.26	17	100%	1,016.43	1,311.73
Plumbers & Pipefitters	32.65	5	100%	1,072.21	1,383.72
Roofers	33.68	3	100%	1,281.85	1,654.27
Bricklayers	36.58	1	0%	619.25	799.17
Bricklayers	36.93	11	100%	1,282.85	1,655.56
Plasterers	36.86	2	100%	1,182.20	1,525.67
Plumbers & Pipefitters	37.32	9	100%	968.59	1,250.00
Roofers	38.09	7	100%	1,543.46	1,991.89
Bricklayers	41.74	9	100%	1,974.10	2,547.64
Plumbers & Pipefitters	42.03	3	100%	796.28	1,027.63

Rationale for
Change

The updated assumption is necessary to ensure that all assumptions are consistent with each other. Absent the change, the mortality and CBU assumption changes also made would result in a projection of future contributions that does not hold level an average contribution rate at the level of recent total plan experience. This would then cause an improper mismatch between incoming contributions, which reflect a constant average contribution rate, and the growth of benefits impacting future benefit payments. The change in excepted hours under for the new entrant population ensures that future benefit payments are reflective of the same projected future contribution rate.

Treatment of Additional Benefit Payments in 2023 Due to Voluntary Corrections Program

Prior Assumption No additional benefit payments valued.

SFA Assumption In March of 2025 an additional \$2,404,919.45 of benefit payments were made in a single payment to affected participants as means of correcting administrative deficiency related to end of month payment of benefits that were due at the beginning of the month. Following the make up payment,

future retirement benefits are appropriately paid at the beginning of the month.

Rationale for Change	The approved VCP remedy resulted in a significant distribution of benefits from the Fund. Without reflection in the SFA determination the Fund would exhaust assets well before the end of 2051.
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Treatment of Participants found in PBGC death audit

Prior Assumption	All were included in the pre-2021 certification.
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SFA Assumption	115 participants were found during the PBGC death audit with a date of death prior to the census date. Of those, 58 have no surviving beneficiary and have been removed from the population. The other 57 have a beneficiary who is being valued.
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Rationale for Change	The adjustment to the valued population is necessary to reflect newly learned demographic situations and to comply with PBGC guidance.
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Version Updates

v20230727p

Version

Date updated

v20230727p

07/27/2023 Updated to highlight explanation needed if contributions and withdrawal liability payments do not match the plan year 5500 amounts.

v20220701p

07/01/2022

TEMPLATE 3
Historical Plan Information

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

v20230727p

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 contributions and withdrawal liabilities shown on this table do not equal the amount shown as 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:	BTP
EIN:	25-6118878
PN:	001

Unit (e.g. hourly, weekly)	hourly
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						All Other Sources of Non-Investment Income				
Plan Year (in order from oldest to most recent)									Number of Active Participants at Beginning of Plan Year	
Plan Year Start Date	Plan Year End Date	Total Contributions* **	Total Contribution Base Units	Average Contribution Rate	Reciprocity Contributions (if applicable)	Additional Rehab Plan Contributions (if applicable)	Other - Explain if Applicable	Withdrawal Liability Payments Collected**		
2010	01/01/2010	12/31/2010	\$3,433,279	2,815,822	\$1.22				\$0.00	2,341
2011	01/01/2011	12/31/2011	\$3,892,438	2,793,029	\$1.39				\$0.00	2,246
2012	01/01/2012	12/31/2012	\$4,457,467	2,328,719	\$1.91				\$0.00	2,201
2013	01/01/2013	12/31/2013	\$4,304,946	2,356,835	\$1.83				\$0.00	1,764
2014	01/01/2014	12/31/2014	\$4,438,774	2,141,853	\$2.07				\$0.00	1,820
2015	01/01/2015	12/31/2015	\$4,825,518	2,017,104	\$2.39				\$0.00	1,649
2016	01/01/2016	12/31/2016	\$4,974,318	2,063,566	\$2.41				\$0.00	1,593
2017	01/01/2017	12/31/2017	\$5,739,920	2,093,526	\$2.74				\$0.00	1,630
2018	01/01/2018	12/31/2018	\$6,228,049	2,514,395	\$2.48				\$0.00	1,687
2019	01/01/2019	12/31/2019	\$6,170,020	2,410,497	\$2.56				\$0.00	2,113
2020	01/01/2020	12/31/2020	\$5,138,554	1,873,956	\$2.74				\$0.00	1,785
2021	01/01/2021	12/31/2021	\$4,897,268	1,881,426	\$2.60				\$0.00	1,544
2022	01/01/2022	12/31/2022	\$5,106,986	1,766,914	\$2.89				\$20,187.00	1,409
2023	01/01/2023	12/31/2023	\$4,885,830	1,723,004	\$2.84				\$569,298.49	1,317
2024	01/01/2024	12/31/2024	\$5,186,756	1,837,242	\$2.82				\$0.00	1,325

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

TEMPLATE 4A

v20221102p

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

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

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

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

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

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

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

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

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

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

The information to be provided is:

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

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

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

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

[Sheet: 4A-2 SFA Ben Pmts]

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

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

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

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

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

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

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

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

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

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

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

Additional instructions for each individual worksheet:

Sheet

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

See instructions on 4A-1 Interest Rates.

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

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

On this sheet, you will provide:

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

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

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

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

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

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

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

On this sheet, you will provide:

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

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

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

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

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

On this sheet, you will provide:

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

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

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

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

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

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

On this sheet, you will provide:

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

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

Version Updates (newest version at top)

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

TEMPLATE 4A - Sheet 4A-1

v20221102p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	BTP
EIN:	25-6118878
PN:	001
Initial Application Date:	03/24/2023
SFA Measurement Date:	12/31/2022
Last day of first plan year ending after the measurement date:	12/31/2023

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

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

Rate used in projection of non-SFA assets.

Rate used in projection of SFA assets.

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

Plan Interest Rate:	7.50%
---------------------	-------

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

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

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

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

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

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

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

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

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

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

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

This amount is calculated based on the other information entered.

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

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

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

TEMPLATE 4A - Sheet 4A-2

v20221102p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	BTP
EIN:	25-6118878
PN:	001
SFA Measurement Date:	12/31/2022

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

PROJECTED BENEFIT PAYMENTS for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total	VCP corrective payment
	12/31/2022						
01/01/2023	12/31/2023	\$11,624,807	\$423,166	\$1,186,013	\$0	\$13,233,986	
01/01/2024	12/31/2024	\$11,216,882	\$789,836	\$1,672,743	\$30	\$13,679,491	
01/01/2025	12/31/2025	\$13,209,027	\$1,032,560	\$2,176,308	\$106	\$16,418,001	2,404,919.45
01/01/2026	12/31/2026	\$10,392,979	\$1,464,967	\$2,706,212	\$193	\$14,564,351	
01/01/2027	12/31/2027	\$9,972,306	\$1,764,918	\$3,118,182	\$275	\$14,855,681	
01/01/2028	12/31/2028	\$9,560,904	\$2,031,419	\$3,481,847	\$352	\$15,074,522	
01/01/2029	12/31/2029	\$9,156,496	\$2,359,057	\$3,812,980	\$423	\$15,328,956	
01/01/2030	12/31/2030	\$8,753,037	\$2,536,455	\$4,057,515	\$489	\$15,347,496	
01/01/2031	12/31/2031	\$8,358,306	\$2,731,417	\$4,286,393	\$549	\$15,376,665	
01/01/2032	12/31/2032	\$7,961,168	\$2,975,797	\$4,482,770	\$603	\$15,420,338	
01/01/2033	12/31/2033	\$7,575,623	\$3,265,475	\$4,633,873	\$812	\$15,475,783	
01/01/2034	12/31/2034	\$7,194,257	\$3,500,115	\$4,792,607	\$1,353	\$15,488,332	
01/01/2035	12/31/2035	\$6,816,537	\$3,738,368	\$4,968,247	\$2,190	\$15,525,342	
01/01/2036	12/31/2036	\$6,441,902	\$3,843,857	\$5,159,520	\$3,351	\$15,448,630	
01/01/2037	12/31/2037	\$6,069,860	\$3,911,657	\$5,287,808	\$4,869	\$15,274,194	
01/01/2038	12/31/2038	\$5,700,053	\$4,043,276	\$5,418,840	\$6,762	\$15,168,931	
01/01/2039	12/31/2039	\$5,332,604	\$4,091,468	\$5,507,077	\$9,042	\$14,940,191	
01/01/2040	12/31/2040	\$4,967,215	\$4,047,548	\$5,597,397	\$11,743	\$14,623,903	
01/01/2041	12/31/2041	\$4,604,234	\$4,103,744	\$5,638,896	\$15,090	\$14,361,964	
01/01/2042	12/31/2042	\$4,244,756	\$4,074,873	\$5,623,293	\$21,010	\$13,963,932	
01/01/2043	12/31/2043	\$3,890,025	\$4,013,882	\$5,641,189	\$34,396	\$13,579,492	
01/01/2044	12/31/2044	\$3,541,285	\$3,976,394	\$5,667,527	\$54,855	\$13,240,061	
01/01/2045	12/31/2045	\$3,200,765	\$3,904,182	\$5,633,177	\$77,809	\$12,815,933	
01/01/2046	12/31/2046	\$2,870,638	\$3,784,310	\$5,587,180	\$110,797	\$12,352,925	
01/01/2047	12/31/2047	\$2,552,925	\$3,675,900	\$5,556,392	\$156,541	\$11,941,758	
01/01/2048	12/31/2048	\$2,250,007	\$3,554,939	\$5,515,232	\$209,561	\$11,529,739	
01/01/2049	12/31/2049	\$1,964,247	\$3,433,004	\$5,446,735	\$269,017	\$11,113,003	
01/01/2050	12/31/2050	\$1,697,839	\$3,268,256	\$5,366,571	\$334,857	\$10,667,523	
01/01/2051	12/31/2051	\$1,452,589	\$3,078,170	\$5,232,884	\$419,649	\$10,183,292	
01/01/2052							

TEMPLATE 4A - Sheet 4A-3

v20221102p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	BTP
EIN:	25-6118878
PN:	001
SFA Measurement Date:	12/31/2022

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

PROJECTED ADMINISTRATIVE EXPENSES for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Total Participant Count at Beginning of Plan Year	PBGC Premiums	Other	Total	SFA/one-time Expenses
	12/31/2022	N/A		\$399,899		
01/01/2023	12/31/2023	3634	\$127,190	\$456,636	\$583,826	46,740
01/01/2024	12/31/2024	3752	\$138,824	\$453,059	\$591,883	32,916
01/01/2025	12/31/2025	3740	\$145,860	\$508,131	\$653,991	77,484
01/01/2026	12/31/2026	3736	\$149,440	\$496,419	\$645,859	55,006
01/01/2027	12/31/2027	3724	\$152,684	\$452,448	\$605,132	
01/01/2028	12/31/2028	3713	\$155,946	\$463,760	\$619,706	
01/01/2029	12/31/2029	3695	\$158,885	\$475,354	\$634,239	
01/01/2030	12/31/2030	3678	\$161,832	\$487,237	\$649,069	
01/01/2031	12/31/2031	3655	\$190,060	\$499,418	\$689,478	
01/01/2032	12/31/2032	3631	\$192,443	\$511,904	\$704,347	
01/01/2033	12/31/2033	3604	\$194,616	\$524,701	\$719,317	
01/01/2034	12/31/2034	3573	\$196,515	\$537,819	\$734,334	
01/01/2035	12/31/2035	3556	\$202,692	\$551,264	\$753,956	
01/01/2036	12/31/2036	3537	\$205,146	\$565,046	\$770,192	
01/01/2037	12/31/2037	3516	\$210,960	\$579,172	\$790,132	
01/01/2038	12/31/2038	3493	\$213,073	\$593,652	\$806,725	
01/01/2039	12/31/2039	3474	\$218,862	\$608,493	\$827,355	
01/01/2040	12/31/2040	3449	\$220,736	\$623,705	\$844,441	
01/01/2041	12/31/2041	3422	\$225,852	\$639,298	\$865,150	
01/01/2042	12/31/2042	3393	\$230,724	\$655,280	\$886,004	
01/01/2043	12/31/2043	3360	\$231,840	\$671,662	\$903,502	
01/01/2044	12/31/2044	3325	\$236,075	\$688,454	\$924,529	
01/01/2045	12/31/2045	3289	\$240,097	\$705,665	\$945,762	
01/01/2046	12/31/2046	3252	\$243,900	\$723,307	\$967,207	
01/01/2047	12/31/2047	3215	\$247,555	\$741,389	\$988,944	
01/01/2048	12/31/2048	3180	\$251,220	\$759,924	\$1,011,144	
01/01/2049	12/31/2049	3145	\$254,745	\$778,922	\$1,033,667	
01/01/2050	12/31/2050	3113	\$258,379	\$798,395	\$1,056,774	
01/01/2051	12/31/2051	3078	\$261,630	\$818,355	\$1,079,985	
01/01/2052						

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

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

PLAN INFORMATION		
Abbreviated Plan Name:		
EIN:		Meets the definition of a MPRA plan described in § 4262.4(a)(3)?
PN:		
MPRA Plan?		
If a MPRA Plan, which method yields the greatest amount of SFA?		
SFA Measurement Date:		MPRA increasing assets method described in § 4262.4(a)(2)(i). MPRA present value method described in § 4262.4(a)(2)(ii).
Fair Market Value of Assets as of the SFA Measurement Date:		
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:		Per § 4262.4(a)(2)(i), the lowest whole dollar amount (not less than \$0) for which, as of the last day of each plan year during the SFA coverage period, projected SFA assets and projected non-SFA assets are both greater than or equal to zero, and, as of the last day of the SFA coverage period, the sum of projected SFA assets and projected non-SFA assets is greater than the amount of such sum as of the last day of the immediately preceding plan year.
Projected SFA exhaustion year:		
Non-SFA Interest Rate:		Only required on this sheet if the requested amount of SFA is based on the "increasing assets method". Plan Year Start Date of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets.
SFA Interest Rate:		

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

TEMPLATE 5A

v20220802p

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

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

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

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

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

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

Additional instructions for each individual worksheet:

Sheet

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

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

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

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

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

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

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

Version Updates (newest version at top)

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

TEMPLATE 5A - Sheet 5A-1

v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	BTP
EIN:	25-6118878
PN:	001
SFA Measurement Date:	12/31/2022

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

PROJECTED BENEFIT PAYMENTS for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
	12/31/2022					
01/01/2023	12/31/2023	\$11,624,807	\$378,435	\$1,190,105	\$0	\$13,193,347
01/01/2024	12/31/2024	\$11,216,882	\$745,923	\$1,687,284	\$36	\$13,650,125
01/01/2025	12/31/2025	\$10,804,108	\$989,600	\$2,209,532	\$102	\$14,003,342
01/01/2026	12/31/2026	\$10,392,979	\$1,423,261	\$2,768,150	\$183	\$14,584,573
01/01/2027	12/31/2027	\$9,972,306	\$1,724,659	\$3,213,754	\$269	\$14,910,988
01/01/2028	12/31/2028	\$9,560,904	\$1,992,679	\$3,616,151	\$357	\$15,170,091
01/01/2029	12/31/2029	\$9,156,496	\$2,321,946	\$3,989,561	\$445	\$15,468,448
01/01/2030	12/31/2030	\$8,753,037	\$2,501,093	\$4,272,841	\$531	\$15,527,502
01/01/2031	12/31/2031	\$8,358,306	\$2,697,867	\$4,538,847	\$613	\$15,595,633
01/01/2032	12/31/2032	\$7,961,168	\$2,944,123	\$4,768,133	\$692	\$15,674,116
01/01/2033	12/31/2033	\$7,575,623	\$3,235,809	\$4,948,359	\$965	\$15,760,756
01/01/2034	12/31/2034	\$7,194,257	\$3,472,587	\$5,132,118	\$1,491	\$15,800,453
01/01/2035	12/31/2035	\$6,816,537	\$3,713,046	\$5,335,750	\$2,316	\$15,867,649
01/01/2036	12/31/2036	\$6,441,902	\$3,820,803	\$5,555,987	\$3,490	\$15,822,182
01/01/2037	12/31/2037	\$6,069,860	\$3,890,865	\$5,709,014	\$5,061	\$15,674,800
01/01/2038	12/31/2038	\$5,700,053	\$4,024,692	\$5,866,133	\$7,065	\$15,597,943
01/01/2039	12/31/2039	\$5,332,604	\$4,075,001	\$5,982,145	\$9,541	\$15,399,291
01/01/2040	12/31/2040	\$4,967,215	\$4,033,091	\$6,100,003	\$12,531	\$15,112,840
01/01/2041	12/31/2041	\$4,604,234	\$4,091,176	\$6,168,419	\$16,327	\$14,880,156
01/01/2042	12/31/2042	\$4,244,756	\$4,064,065	\$6,173,513	\$23,126	\$14,505,460
01/01/2043	12/31/2043	\$3,890,025	\$4,004,698	\$6,215,835	\$37,455	\$14,148,013
01/01/2044	12/31/2044	\$3,541,285	\$3,968,690	\$6,272,146	\$56,766	\$13,838,887
01/01/2045	12/31/2045	\$3,200,765	\$3,897,809	\$6,258,696	\$80,588	\$13,437,858
01/01/2046	12/31/2046	\$2,870,638	\$3,779,114	\$6,235,569	\$117,511	\$13,002,832
01/01/2047	12/31/2047	\$2,552,925	\$3,671,729	\$6,232,531	\$164,062	\$12,621,247
01/01/2048	12/31/2048	\$2,250,007	\$3,551,643	\$6,215,988	\$221,843	\$12,239,481
01/01/2049	12/31/2049	\$1,964,247	\$3,430,442	\$6,171,256	\$287,050	\$11,852,995
01/01/2050	12/31/2050	\$1,697,839	\$3,266,299	\$6,113,943	\$364,037	\$11,442,118
01/01/2051	12/31/2051	\$1,452,589	\$3,076,701	\$5,988,220	\$462,722	\$10,980,232
01/01/2052						

TEMPLATE 5A - Sheet 5A-2

v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	BTP
EIN:	25-6118878
PN:	001
SFA Measurement Date:	12/31/2022

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

PROJECTED ADMINISTRATIVE EXPENSES for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Total Participant Count at Beginning of Plan Year	PBGC Premiums	Other	Total
	12/31/2022	N/A	\$127,328	\$486,071	\$613,399
01/01/2023	12/31/2023	3669	\$117,408	\$511,326	\$628,734
01/01/2024	12/31/2024	3696	\$121,968	\$522,484	\$644,452
01/01/2025	12/31/2025	3719	\$126,446	\$534,118	\$660,564
01/01/2026	12/31/2026	3748	\$131,180	\$545,898	\$677,078
01/01/2027	12/31/2027	3769	\$135,684	\$558,321	\$694,005
01/01/2028	12/31/2028	3790	\$140,230	\$571,125	\$711,355
01/01/2029	12/31/2029	3805	\$144,590	\$584,549	\$729,139
01/01/2030	12/31/2030	3817	\$145,046	\$602,321	\$747,367
01/01/2031	12/31/2031	3823	\$149,097	\$616,954	\$766,051
01/01/2032	12/31/2032	3828	\$153,120	\$632,083	\$785,203
01/01/2033	12/31/2033	3831	\$157,071	\$647,762	\$804,833
01/01/2034	12/31/2034	3829	\$164,647	\$660,306	\$824,953
01/01/2035	12/31/2035	3826	\$168,344	\$677,233	\$845,577
01/01/2036	12/31/2036	3822	\$171,990	\$694,727	\$866,717
01/01/2037	12/31/2037	3817	\$175,582	\$712,803	\$888,385
01/01/2038	12/31/2038	3811	\$179,117	\$731,477	\$910,594
01/01/2039	12/31/2039	3810	\$182,880	\$750,479	\$933,359
01/01/2040	12/31/2040	3804	\$186,396	\$770,297	\$956,693
01/01/2041	12/31/2041	3797	\$193,647	\$786,963	\$980,610
01/01/2042	12/31/2042	3788	\$196,976	\$808,150	\$1,005,126
01/01/2043	12/31/2043	3776	\$200,128	\$830,126	\$1,030,254
01/01/2044	12/31/2044	3762	\$206,910	\$849,100	\$1,056,010
01/01/2045	12/31/2045	3747	\$209,832	\$872,578	\$1,082,410
01/01/2046	12/31/2046	3733	\$212,781	\$896,690	\$1,109,471
01/01/2047	12/31/2047	3718	\$219,362	\$917,845	\$1,137,207
01/01/2048	12/31/2048	3706	\$222,360	\$943,278	\$1,165,638
01/01/2049	12/31/2049	3694	\$229,028	\$965,751	\$1,194,779
01/01/2050	12/31/2050	3685	\$232,155	\$992,493	\$1,224,648
01/01/2051	12/31/2051	3674	\$238,810	\$1,016,454	\$1,255,264
01/01/2052					

TEMPLATE 6A

v20220802p

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

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

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

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

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

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

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

Additional instructions for each individual worksheet:

Sheet

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

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

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

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

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

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

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

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

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

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

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

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

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

Version Updates (newest version at top)

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

TEMPLATE 6A - Sheet 6A-1

v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	BTP
EIN:	25-6118878
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	

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	\$12,791,654
2	Value Late Retirement Increase for TVs	\$415,998	\$13,207,651
3	Value Late Retirement Increase for Actives	\$91,270	\$13,298,921
4	Update of CBU Projection	\$30,017,328	\$43,316,249
5	Change Expense Provision	(\$1,353,241)	\$41,963,008
6	Reflect VCP benefit distributions	\$2,196,162	\$44,159,170
7	Reflect Zenith Settlement	(\$282,878)	\$43,876,292

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

From Template 5A.

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

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

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

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

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

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

TEMPLATE 6A - Sheet 6A-2

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

v20220802p

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:	BTP
EIN:	25-6118878
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$110,252,104
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$13,207,651
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
						Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments								
	12/31/2022									\$13,207,651			\$110,252,104
01/01/2023	12/31/2023	\$6,791,500	\$569,298	\$0	-\$13,238,078	\$0	-\$628,734	-\$13,207,651	\$0	\$0	-\$659,161	\$6,645,697	\$123,599,439
01/01/2024	12/31/2024	\$6,791,500	\$0	\$0	-\$13,694,039	\$0	-\$644,452	\$0	\$0	\$0	-\$14,338,491	\$6,976,438	\$123,028,886
01/01/2025	12/31/2025	\$6,791,500	\$0	\$0	-\$14,046,303	\$0	-\$660,564	\$0	\$0	\$0	-\$14,706,867	\$6,931,427	\$122,044,947
01/01/2026	12/31/2026	\$6,791,500	\$0	\$0	-\$14,626,278	\$0	-\$677,078	\$0	\$0	\$0	-\$15,303,356	\$6,855,006	\$120,388,097
01/01/2027	12/31/2027	\$6,791,500	\$0	\$0	-\$14,951,248	\$0	-\$694,005	\$0	\$0	\$0	-\$15,645,253	\$6,747,288	\$118,281,632
01/01/2028	12/31/2028	\$6,791,500	\$0	\$0	-\$15,208,830	\$0	-\$711,355	\$0	\$0	\$0	-\$15,920,185	\$6,615,390	\$115,768,337
01/01/2029	12/31/2029	\$6,791,500	\$0	\$0	-\$15,505,559	\$0	-\$729,139	\$0	\$0	\$0	-\$16,234,698	\$6,458,439	\$112,783,579
01/01/2030	12/31/2030	\$6,791,500	\$0	\$0	-\$15,562,865	\$0	-\$747,367	\$0	\$0	\$0	-\$16,310,232	\$6,281,482	\$109,546,329
01/01/2031	12/31/2031	\$6,791,500	\$0	\$0	-\$15,629,184	\$0	-\$766,051	\$0	\$0	\$0	-\$16,395,235	\$6,089,455	\$106,032,049
01/01/2032	12/31/2032	\$6,791,500	\$0	\$0	-\$15,705,788	\$0	-\$785,203	\$0	\$0	\$0	-\$16,490,991	\$5,880,882	\$102,213,440
01/01/2033	12/31/2033	\$6,791,500	\$0	\$0	-\$15,790,421	\$0	-\$804,833	\$0	\$0	\$0	-\$16,595,254	\$5,654,237	\$98,063,923
01/01/2034	12/31/2034	\$6,791,500	\$0	\$0	-\$15,827,980	\$0	-\$824,953	\$0	\$0	\$0	-\$16,652,933	\$5,409,712	\$93,612,202
01/01/2035	12/31/2035	\$6,791,500	\$0	\$0	-\$15,892,970	\$0	-\$845,577	\$0	\$0	\$0	-\$16,738,547	\$5,146,624	\$88,811,778
01/01/2036	12/31/2036	\$6,791,500	\$0	\$0	-\$15,845,236	\$0	-\$866,717	\$0	\$0	\$0	-\$16,711,953	\$4,866,693	\$83,758,018
01/01/2037	12/31/2037	\$6,791,500	\$0	\$0	-\$15,695,591	\$0	-\$888,385	\$0	\$0	\$0	-\$16,583,976	\$4,575,156	\$78,540,699
01/01/2038	12/31/2038	\$6,791,500	\$0	\$0	-\$15,616,526	\$0	-\$910,594	\$0	\$0	\$0	-\$16,527,120	\$4,271,799	\$73,076,877
01/01/2039	12/31/2039	\$6,791,500	\$0	\$0	-\$15,415,757	\$0	-\$933,359	\$0	\$0	\$0	-\$16,349,116	\$3,957,861	\$67,477,122
01/01/2040	12/31/2040	\$6,791,500	\$0	\$0	-\$15,127,297	\$0	-\$956,693	\$0	\$0	\$0	-\$16,083,990	\$3,638,734	\$61,823,366
01/01/2041	12/31/2041	\$6,791,500	\$0	\$0	-\$14,892,723	\$0	-\$980,610	\$0	\$0	\$0	-\$15,873,333	\$3,314,722	\$56,056,255
01/01/2042	12/31/2042	\$6,791,500	\$0	\$0	-\$14,516,268	\$0	-\$1,005,126	\$0	\$0	\$0	-\$15,521,394	\$2,988,558	\$50,314,919
01/01/2043	12/31/2043	\$6,791,500	\$0	\$0	-\$14,157,197	\$0	-\$1,030,254	\$0	\$0	\$0	-\$15,187,451	\$2,663,333	\$44,582,301
01/01/2044	12/31/2044	\$6,791,500	\$0	\$0	-\$13,846,592	\$0	-\$1,056,010	\$0	\$0	\$0	-\$14,902,602	\$2,337,064	\$38,808,263
01/01/2045	12/31/2045	\$6,791,500	\$0	\$0	-\$13,444,231	\$0	-\$1,082,410	\$0	\$0	\$0	-\$14,526,641	\$2,011,260	\$33,084,382
01/01/2046	12/31/2046	\$6,791,500	\$0	\$0	-\$13,008,026	\$0	-\$1,109,471	\$0	\$0	\$0	-\$14,117,497	\$1,689,444	\$27,447,829
01/01/2047	12/31/2047	\$6,791,500	\$0	\$0	-\$12,625,419	\$0	-\$1,137,207	\$0	\$0	\$0	-\$13,762,626	\$1,371,018	\$21,847,721
01/01/2048	12/31/2048	\$6,791,500	\$0	\$0	-\$12,242,777	\$0	-\$1,165,638	\$0	\$0	\$0	-\$13,408,415	\$1,054,705	\$16,285,511
01/01/2049	12/31/2049	\$6,791,500	\$0	\$0	-\$11,855,556	\$0	-\$1,194,779	\$0	\$0	\$0	-\$13,050,335	\$740,734	\$10,767,410
01/01/2050	12/31/2050	\$6,791,500	\$0	\$0	-\$11,444,075	\$0	-\$1,224,648	\$0	\$0	\$0	-\$12,668,723	\$430,090	\$5,320,277
01/01/2051	12/31/2051	\$6,791,500	\$0	\$0	-\$10,981,700	\$0	-\$1,255,264	\$0	\$0	\$0	-\$12,236,964	\$125,188	\$1
01/01/2052				\$0		\$0							

TEMPLATE 6A - Sheet 6A-3

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

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

PLAN INFORMATION

Abbreviated Plan Name:	BTP
EIN:	25-6118878
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$110,252,104
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$13,298,921
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SFA Measurement Date / Plan Year Start Date	Plan Year End Date			Other Payments to Plan (excluding financial assistance and SFA)		Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
		Contributions	Withdrawal Liability Payments		Benefit Payments								
	12/31/2022									\$13,298,921			\$110,252,104
01/01/2023	12/31/2023	\$6,791,500	\$569,298	\$0	-\$13,240,523	\$0	-\$628,734	-\$13,298,921	\$0	\$0	-\$570,336	\$6,644,810	\$123,687,377
01/01/2024	12/31/2024	\$6,791,500	\$0	\$0	-\$13,698,105	\$0	-\$644,452	\$0	\$0	\$0	-\$14,342,557	\$6,981,454	\$123,117,774
01/01/2025	12/31/2025	\$6,791,500	\$0	\$0	-\$14,051,706	\$0	-\$660,564	\$0	\$0	\$0	-\$14,712,270	\$6,936,456	\$122,133,460
01/01/2026	12/31/2026	\$6,791,500	\$0	\$0	-\$14,632,623	\$0	-\$677,078	\$0	\$0	\$0	-\$15,309,701	\$6,859,983	\$120,475,243
01/01/2027	12/31/2027	\$6,791,500	\$0	\$0	-\$14,958,013	\$0	-\$694,005	\$0	\$0	\$0	-\$15,652,018	\$6,752,171	\$118,366,896
01/01/2028	12/31/2028	\$6,791,500	\$0	\$0	-\$15,215,758	\$0	-\$711,355	\$0	\$0	\$0	-\$15,927,113	\$6,620,158	\$115,851,442
01/01/2029	12/31/2029	\$6,791,500	\$0	\$0	-\$15,512,325	\$0	-\$729,139	\$0	\$0	\$0	-\$16,241,464	\$6,463,087	\$112,864,565
01/01/2030	12/31/2030	\$6,791,500	\$0	\$0	-\$15,569,551	\$0	-\$747,367	\$0	\$0	\$0	-\$16,316,918	\$6,286,008	\$109,625,155
01/01/2031	12/31/2031	\$6,791,500	\$0	\$0	-\$15,635,928	\$0	-\$766,051	\$0	\$0	\$0	-\$16,401,979	\$6,093,852	\$106,108,528
01/01/2032	12/31/2032	\$6,791,500	\$0	\$0	-\$15,712,583	\$0	-\$785,203	\$0	\$0	\$0	-\$16,497,786	\$5,885,141	\$102,287,383
01/01/2033	12/31/2033	\$6,791,500	\$0	\$0	-\$15,797,335	\$0	-\$804,833	\$0	\$0	\$0	-\$16,602,168	\$5,658,344	\$98,135,059
01/01/2034	12/31/2034	\$6,791,500	\$0	\$0	-\$15,835,002	\$0	-\$824,953	\$0	\$0	\$0	-\$16,659,955	\$5,413,651	\$93,680,254
01/01/2035	12/31/2035	\$6,791,500	\$0	\$0	-\$15,900,085	\$0	-\$845,577	\$0	\$0	\$0	-\$16,745,662	\$5,150,379	\$88,876,471
01/01/2036	12/31/2036	\$6,791,500	\$0	\$0	-\$15,852,367	\$0	-\$866,717	\$0	\$0	\$0	-\$16,719,084	\$4,870,252	\$83,819,139
01/01/2037	12/31/2037	\$6,791,500	\$0	\$0	-\$15,702,707	\$0	-\$888,385	\$0	\$0	\$0	-\$16,591,092	\$4,578,506	\$78,598,054
01/01/2038	12/31/2038	\$6,791,500	\$0	\$0	-\$15,623,550	\$0	-\$910,594	\$0	\$0	\$0	-\$16,534,144	\$4,274,931	\$73,130,341
01/01/2039	12/31/2039	\$6,791,500	\$0	\$0	-\$15,422,681	\$0	-\$933,359	\$0	\$0	\$0	-\$16,356,040	\$3,960,769	\$67,526,570
01/01/2040	12/31/2040	\$6,791,500	\$0	\$0	-\$15,134,094	\$0	-\$956,693	\$0	\$0	\$0	-\$16,090,787	\$3,641,411	\$61,868,694
01/01/2041	12/31/2041	\$6,791,500	\$0	\$0	-\$14,899,378	\$0	-\$980,610	\$0	\$0	\$0	-\$15,879,988	\$3,317,163	\$56,097,369
01/01/2042	12/31/2042	\$6,791,500	\$0	\$0	-\$14,522,732	\$0	-\$1,005,126	\$0	\$0	\$0	-\$15,527,858	\$2,990,758	\$50,351,769
01/01/2043	12/31/2043	\$6,791,500	\$0	\$0	-\$14,163,430	\$0	-\$1,030,254	\$0	\$0	\$0	-\$15,193,684	\$2,665,291	\$44,614,877
01/01/2044	12/31/2044	\$6,791,500	\$0	\$0	-\$13,852,563	\$0	-\$1,056,010	\$0	\$0	\$0	-\$14,908,573	\$2,338,780	\$38,836,584
01/01/2045	12/31/2045	\$6,791,500	\$0	\$0	-\$13,449,932	\$0	-\$1,082,410	\$0	\$0	\$0	-\$14,532,342	\$2,012,736	\$33,108,478
01/01/2046	12/31/2046	\$6,791,500	\$0	\$0	-\$13,013,435	\$0	-\$1,109,471	\$0	\$0	\$0	-\$14,122,906	\$1,690,682	\$27,467,754
01/01/2047	12/31/2047	\$6,791,500	\$0	\$0	-\$12,630,523	\$0	-\$1,137,207	\$0	\$0	\$0	-\$13,767,730	\$1,372,022	\$21,863,546
01/01/2048	12/31/2048	\$6,791,500	\$0	\$0	-\$12,247,587	\$0	-\$1,165,638	\$0	\$0	\$0	-\$13,413,225	\$1,055,478	\$16,297,300
01/01/2049	12/31/2049	\$6,791,500	\$0	\$0	-\$11,860,081	\$0	-\$1,194,779	\$0	\$0	\$0	-\$13,054,860	\$741,280	\$10,775,220
01/01/2050	12/31/2050	\$6,791,500	\$0	\$0	-\$11,448,321	\$0	-\$1,224,648	\$0	\$0	\$0	-\$12,672,969	\$430,412	\$5,324,163
01/01/2051	12/31/2051	\$6,791,500	\$0	\$0	-\$10,985,687	\$0	-\$1,255,264	\$0	\$0	\$0	-\$12,240,951	\$125,289	\$1
01/01/2052						\$0							

TEMPLATE 6A - Sheet 6A-4

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

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

PLAN INFORMATION

Abbreviated Plan Name:	BTP
EIN:	25-6118878
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$110,252,104
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$43,316,249
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.													
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
						Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (assistance and SFA)	Benefit Payments								
01/01/2023	12/31/2022	\$4,979,482	\$569,298	\$0	-\$13,233,985	\$0	-\$628,734	-\$13,862,719	\$1,350,922	\$43,316,249	\$0	\$6,612,050	\$110,252,104
01/01/2024	12/31/2023	\$5,309,629	\$0	\$0	-\$13,679,492	\$0	-\$644,452	-\$14,323,944	\$869,833	\$30,804,452	\$0	\$7,316,463	\$122,412,934
01/01/2025	12/31/2024	\$5,184,322	\$0	\$0	-\$14,013,082	\$0	-\$660,564	-\$14,673,646	\$355,497	\$17,350,341	\$0	\$8,051,424	\$135,039,027
01/01/2026	12/31/2025	\$5,061,971	\$0	\$0	-\$14,564,350	\$0	-\$677,078	-\$3,032,193	\$0	\$3,032,193	-\$12,209,235	\$8,436,907	\$148,274,773
01/01/2027	12/31/2026	\$4,942,510	\$0	\$0	-\$14,855,682	\$0	-\$694,005	\$0	\$0	\$0	-\$15,549,687	\$8,403,048	\$149,564,416
01/01/2028	12/31/2027	\$4,825,867	\$0	\$0	-\$15,074,522	\$0	-\$711,355	\$0	\$0	\$0	-\$15,785,877	\$8,263,252	\$147,360,287
01/01/2029	12/31/2028	\$4,711,974	\$0	\$0	-\$15,328,956	\$0	-\$729,139	\$0	\$0	\$0	-\$15,785,877	\$8,263,252	\$144,663,529
01/01/2030	12/31/2029	\$4,600,773	\$0	\$0	-\$15,347,496	\$0	-\$747,367	\$0	\$0	\$0	-\$16,058,095	\$8,093,578	\$141,410,987
01/01/2031	12/31/2030	\$4,492,193	\$0	\$0	-\$15,376,665	\$0	-\$766,051	\$0	\$0	\$0	-\$16,094,863	\$7,898,931	\$137,815,828
01/01/2032	12/31/2031	\$4,386,179	\$0	\$0	-\$15,420,337	\$0	-\$785,203	\$0	\$0	\$0	-\$16,142,716	\$7,683,968	\$133,849,272
01/01/2033	12/31/2032	\$4,282,665	\$0	\$0	-\$15,475,784	\$0	-\$804,833	\$0	\$0	\$0	-\$16,205,540	\$7,446,879	\$129,476,791
01/01/2034	12/31/2033	\$4,181,593	\$0	\$0	-\$15,475,784	\$0	-\$804,833	\$0	\$0	\$0	-\$16,280,617	\$7,185,730	\$124,664,569
01/01/2035	12/31/2034	\$4,139,778	\$0	\$0	-\$15,488,331	\$0	-\$824,953	\$0	\$0	\$0	-\$16,313,284	\$6,900,273	\$119,433,150
01/01/2036	12/31/2035	\$4,098,381	\$0	\$0	-\$15,525,342	\$0	-\$845,577	\$0	\$0	\$0	-\$16,370,919	\$6,591,235	\$113,793,244
01/01/2037	12/31/2036	\$4,057,395	\$0	\$0	-\$15,548,630	\$0	-\$866,717	\$0	\$0	\$0	-\$16,315,347	\$6,261,902	\$107,838,181
01/01/2038	12/31/2037	\$4,016,823	\$0	\$0	-\$15,527,493	\$0	-\$888,385	\$0	\$0	\$0	-\$16,162,578	\$5,917,226	\$101,650,224
01/01/2039	12/31/2038	\$3,976,654	\$0	\$0	-\$15,168,929	\$0	-\$910,594	\$0	\$0	\$0	-\$16,079,523	\$5,556,730	\$95,144,254
01/01/2040	12/31/2039	\$3,936,888	\$0	\$0	-\$14,940,191	\$0	-\$933,359	\$0	\$0	\$0	-\$15,873,550	\$5,181,538	\$88,428,896
01/01/2041	12/31/2040	\$3,897,518	\$0	\$0	-\$14,623,904	\$0	-\$956,693	\$0	\$0	\$0	-\$15,580,597	\$4,796,866	\$81,582,053
01/01/2042	12/31/2041	\$3,858,543	\$0	\$0	-\$14,361,963	\$0	-\$980,610	\$0	\$0	\$0	-\$15,342,573	\$4,402,775	\$74,539,772
01/01/2043	12/31/2042	\$3,819,959	\$0	\$0	-\$13,963,933	\$0	-\$1,005,126	\$0	\$0	\$0	-\$14,969,059	\$4,001,557	\$67,430,813
01/01/2044	12/31/2043	\$3,781,759	\$0	\$0	-\$13,579,492	\$0	-\$1,030,254	\$0	\$0	\$0	-\$14,609,746	\$3,596,001	\$60,237,028
01/01/2045	12/31/2044	\$3,743,940	\$0	\$0	-\$13,240,061	\$0	-\$1,056,010	\$0	\$0	\$0	-\$14,296,071	\$3,184,050	\$52,906,765
01/01/2046	12/31/2045	\$3,706,500	\$0	\$0	-\$12,815,933	\$0	-\$1,082,410	\$0	\$0	\$0	-\$13,898,343	\$2,766,791	\$45,519,152
01/01/2047	12/31/2046	\$3,669,436	\$0	\$0	-\$12,352,924	\$0	-\$1,109,471	\$0	\$0	\$0	-\$13,462,395	\$2,347,400	\$38,110,658
01/01/2048	12/31/2047	\$3,632,742	\$0	\$0	-\$11,941,758	\$0	-\$1,137,207	\$0	\$0	\$0	-\$13,078,965	\$1,925,137	\$30,626,265
01/01/2049	12/31/2048	\$3,596,414	\$0	\$0	-\$11,529,738	\$0	-\$1,165,638	\$0	\$0	\$0	-\$12,695,376	\$1,498,451	\$23,062,082
01/01/2050	12/31/2049	\$3,560,451	\$0	\$0	-\$11,113,003	\$0	-\$1,194,779	\$0	\$0	\$0	-\$12,307,782	\$1,067,236	\$15,417,951
01/01/2051	12/31/2050	\$3,524,846	\$0	\$0	-\$10,667,522	\$0	-\$1,224,648	\$0	\$0	\$0	-\$11,892,170	\$632,245	\$7,718,477
01/01/2052	12/31/2051		\$0	\$0	-\$10,183,291	\$0	-\$1,255,264	\$0	\$0	\$0	-\$11,438,555	\$195,233	\$1

TEMPLATE 6A - Sheet 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 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:	BTP
EIN:	25-6118878
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$110,252,104
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$41,963,008
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.													
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
						Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments								
01/01/2023	12/31/2022	\$4,979,482	\$569,298	\$0	-\$13,233,985	\$0	-\$583,826	-\$13,817,811	\$1,300,751	\$41,963,008	\$0	\$6,612,050	\$110,252,104
01/01/2024	12/31/2023	\$5,309,629	\$0	\$0	-\$13,679,492	\$0	-\$591,883	-\$14,271,375	\$819,609	\$29,445,948	\$0	\$7,316,463	\$122,412,934
01/01/2025	12/31/2024	\$5,184,322	\$0	\$0	-\$14,013,082	\$0	-\$653,991	-\$14,667,073	\$304,494	\$15,994,182	\$0	\$8,051,424	\$135,039,027
01/01/2026	12/31/2025	\$5,061,971	\$0	\$0	-\$14,564,350	\$0	-\$645,859	-\$1,631,603	\$0	\$1,631,603	\$0	\$8,051,424	\$148,274,773
01/01/2027	12/31/2026	\$4,942,510	\$0	\$0	-\$14,855,682	\$0	-\$605,132	\$0	\$0	\$0	-\$13,578,606	\$8,393,439	\$148,151,577
01/01/2028	12/31/2027	\$4,825,867	\$0	\$0	-\$15,074,522	\$0	-\$619,706	\$0	\$0	\$0	-\$15,460,814	\$8,322,996	\$145,956,269
01/01/2029	12/31/2028	\$4,711,974	\$0	\$0	-\$15,328,956	\$0	-\$634,239	\$0	\$0	\$0	-\$15,694,228	\$8,183,798	\$143,271,705
01/01/2030	12/31/2029	\$4,600,773	\$0	\$0	-\$15,347,496	\$0	-\$649,069	\$0	\$0	\$0	-\$15,963,195	\$8,014,932	\$140,035,418
01/01/2031	12/31/2030	\$4,492,193	\$0	\$0	-\$15,376,665	\$0	-\$689,478	\$0	\$0	\$0	-\$15,996,565	\$7,821,335	\$136,460,961
01/01/2032	12/31/2031	\$4,386,179	\$0	\$0	-\$15,420,337	\$0	-\$704,347	\$0	\$0	\$0	-\$16,066,143	\$7,606,948	\$132,493,958
01/01/2033	12/31/2032	\$4,282,665	\$0	\$0	-\$15,475,784	\$0	-\$719,317	\$0	\$0	\$0	-\$16,124,684	\$7,369,958	\$128,125,411
01/01/2034	12/31/2033	\$4,181,593	\$0	\$0	-\$15,475,784	\$0	-\$719,317	\$0	\$0	\$0	-\$16,195,101	\$7,109,176	\$123,322,150
01/01/2035	12/31/2034	\$4,139,778	\$0	\$0	-\$15,488,331	\$0	-\$734,334	\$0	\$0	\$0	-\$16,222,665	\$6,824,392	\$118,105,470
01/01/2036	12/31/2035	\$4,098,381	\$0	\$0	-\$15,525,342	\$0	-\$753,956	\$0	\$0	\$0	-\$16,279,298	\$6,516,246	\$112,482,195
01/01/2037	12/31/2036	\$4,057,395	\$0	\$0	-\$15,448,630	\$0	-\$770,192	\$0	\$0	\$0	-\$16,218,822	\$6,188,029	\$106,549,783
01/01/2038	12/31/2037	\$4,016,823	\$0	\$0	-\$15,274,193	\$0	-\$790,132	\$0	\$0	\$0	-\$16,064,325	\$5,844,729	\$100,387,582
01/01/2039	12/31/2038	\$3,976,654	\$0	\$0	-\$15,168,929	\$0	-\$806,725	\$0	\$0	\$0	-\$15,975,654	\$5,485,903	\$93,914,654
01/01/2040	12/31/2039	\$3,936,888	\$0	\$0	-\$14,940,191	\$0	-\$827,355	\$0	\$0	\$0	-\$15,767,546	\$5,112,707	\$87,236,470
01/01/2041	12/31/2040	\$3,897,518	\$0	\$0	-\$14,623,904	\$0	-\$844,441	\$0	\$0	\$0	-\$15,468,345	\$4,730,393	\$80,435,406
01/01/2042	12/31/2041	\$3,858,543	\$0	\$0	-\$14,361,963	\$0	-\$865,150	\$0	\$0	\$0	-\$15,227,113	\$4,339,073	\$73,444,884
01/01/2043	12/31/2042	\$3,819,959	\$0	\$0	-\$13,963,933	\$0	-\$886,004	\$0	\$0	\$0	-\$14,849,937	\$3,940,990	\$66,394,480
01/01/2044	12/31/2043	\$3,781,759	\$0	\$0	-\$13,579,492	\$0	-\$903,502	\$0	\$0	\$0	-\$14,482,994	\$3,539,083	\$59,270,527
01/01/2045	12/31/2044	\$3,743,940	\$0	\$0	-\$13,240,061	\$0	-\$924,529	\$0	\$0	\$0	-\$14,164,590	\$3,131,355	\$52,019,052
01/01/2046	12/31/2045	\$3,706,500	\$0	\$0	-\$12,815,933	\$0	-\$945,762	\$0	\$0	\$0	-\$13,761,695	\$2,718,856	\$44,720,153
01/01/2047	12/31/2046	\$3,669,436	\$0	\$0	-\$12,352,924	\$0	-\$967,207	\$0	\$0	\$0	-\$13,320,131	\$2,304,820	\$37,411,342
01/01/2048	12/31/2047	\$3,632,742	\$0	\$0	-\$11,941,758	\$0	-\$988,944	\$0	\$0	\$0	-\$12,930,702	\$1,888,563	\$30,038,639
01/01/2049	12/31/2048	\$3,596,414	\$0	\$0	-\$11,529,738	\$0	-\$1,011,144	\$0	\$0	\$0	-\$12,540,882	\$1,468,594	\$22,599,092
01/01/2050	12/31/2049	\$3,560,451	\$0	\$0	-\$11,113,003	\$0	-\$1,033,667	\$0	\$0	\$0	-\$12,146,670	\$1,044,864	\$15,093,700
01/01/2051	12/31/2050	\$3,524,846	\$0	\$0	-\$10,667,522	\$0	-\$1,056,774	\$0	\$0	\$0	-\$11,724,296	\$618,187	\$7,548,041
01/01/2052	12/31/2051		\$0	\$0	-\$10,183,291	\$0	-\$1,079,985	\$0	\$0	\$0	-\$11,263,276	\$190,390	\$1

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

PLAN INFORMATION

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.												
		(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	(9)	(10)	(11)	(12)
SFA Measurement Date / Plan Year Start Date	Plan Year End Date			Other Payments to Plan (excluding financial assistance and SFA)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets		SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))	
		Contributions	Withdrawal Liability Payments		Benefit Payments									
	12/31/2022									\$44,159,170			\$110,252,104	
01/01/2023	12/31/2023	\$4,979,482	\$569,298	\$0	-\$13,233,985	\$0	-\$583,826	-\$13,817,811	\$1,383,547	\$31,724,906	\$0	\$6,612,050	\$122,412,934	
01/01/2024	12/31/2024	\$5,309,629	\$0	\$0	-\$13,679,492	\$0	-\$591,883	-\$14,271,375	\$905,525	\$18,359,056	\$0	\$7,316,463	\$135,039,027	
01/01/2025	12/31/2025	\$5,184,322	\$0	\$0	-\$16,418,001	\$0	-\$653,991	-\$17,071,992	\$344,539	\$1,631,603	\$0	\$8,051,424	\$148,274,773	
01/01/2026	12/31/2026	\$5,061,971	\$0	\$0	-\$14,564,350	\$0	-\$645,859	-\$1,631,603	\$0	\$0	-\$13,578,606	\$8,393,439	\$148,151,577	
01/01/2027	12/31/2027	\$4,942,510	\$0	\$0	-\$14,855,682	\$0	-\$605,132	\$0	\$0	\$0	-\$15,460,814	\$8,322,996	\$145,956,269	
01/01/2028	12/31/2028	\$4,825,867	\$0	\$0	-\$15,074,522	\$0	-\$619,706	\$0	\$0	\$0	-\$15,694,228	\$8,183,798	\$143,271,705	
01/01/2029	12/31/2029	\$4,711,974	\$0	\$0	-\$15,328,956	\$0	-\$634,239	\$0	\$0	\$0	-\$15,963,195	\$8,014,932	\$140,035,418	
01/01/2030	12/31/2030	\$4,600,773	\$0	\$0	-\$15,347,496	\$0	-\$649,069	\$0	\$0	\$0	-\$15,996,565	\$7,821,335	\$136,460,961	
01/01/2031	12/31/2031	\$4,492,193	\$0	\$0	-\$15,376,665	\$0	-\$689,478	\$0	\$0	\$0	-\$16,066,143	\$7,606,948	\$132,493,958	
01/01/2032	12/31/2032	\$4,386,179	\$0	\$0	-\$15,420,337	\$0	-\$704,347	\$0	\$0	\$0	-\$16,124,684	\$7,369,958	\$128,125,411	
01/01/2033	12/31/2033	\$4,282,665	\$0	\$0	-\$15,475,784	\$0	-\$719,317	\$0	\$0	\$0	-\$16,195,101	\$7,109,176	\$123,322,150	
01/01/2034	12/31/2034	\$4,181,593	\$0	\$0	-\$15,488,331	\$0	-\$734,334	\$0	\$0	\$0	-\$16,222,665	\$6,824,392	\$118,105,470	
01/01/2035	12/31/2035	\$4,139,778	\$0	\$0	-\$15,525,342	\$0	-\$753,956	\$0	\$0	\$0	-\$16,279,298	\$6,516,246	\$112,482,195	
01/01/2036	12/31/2036	\$4,098,381	\$0	\$0	-\$15,448,630	\$0	-\$770,192	\$0	\$0	\$0	-\$16,218,822	\$6,188,029	\$106,549,783	
01/01/2037	12/31/2037	\$4,057,395	\$0	\$0	-\$15,274,193	\$0	-\$790,132	\$0	\$0	\$0	-\$16,064,325	\$5,844,729	\$100,387,582	
01/01/2038	12/31/2038	\$4,016,823	\$0	\$0	-\$15,168,929	\$0	-\$806,725	\$0	\$0	\$0	-\$15,975,654	\$5,485,903	\$93,914,654	
01/01/2039	12/31/2039	\$3,976,654	\$0	\$0	-\$14,940,191	\$0	-\$827,355	\$0	\$0	\$0	-\$15,767,546	\$5,112,707	\$87,236,470	
01/01/2040	12/31/2040	\$3,936,888	\$0	\$0	-\$14,623,904	\$0	-\$844,441	\$0	\$0	\$0	-\$15,468,345	\$4,730,393	\$80,435,406	
01/01/2041	12/31/2041	\$3,897,518	\$0	\$0	-\$14,361,963	\$0	-\$865,150	\$0	\$0	\$0	-\$15,227,113	\$4,339,073	\$73,444,884	
01/01/2042	12/31/2042	\$3,858,543	\$0	\$0	-\$13,963,933	\$0	-\$886,004	\$0	\$0	\$0	-\$14,849,937	\$3,940,990	\$66,394,480	
01/01/2043	12/31/2043	\$3,819,959	\$0	\$0	-\$13,579,492	\$0	-\$903,502	\$0	\$0	\$0	-\$14,482,994	\$3,539,083	\$59,270,527	
01/01/2044	12/31/2044	\$3,781,759	\$0	\$0	-\$13,240,061	\$0	-\$924,529	\$0	\$0	\$0	-\$14,164,590	\$3,131,355	\$52,019,052	
01/01/2045	12/31/2045	\$3,743,940	\$0	\$0	-\$12,815,933	\$0	-\$945,762	\$0	\$0	\$0	-\$13,761,695	\$2,718,856	\$44,720,153	
01/01/2046	12/31/2046	\$3,706,500	\$0	\$0	-\$12,352,924	\$0	-\$967,207	\$0	\$0	\$0	-\$13,320,131	\$2,304,820	\$37,411,342	
01/01/2047	12/31/2047	\$3,669,436	\$0	\$0	-\$11,941,758	\$0	-\$988,944	\$0	\$0	\$0	-\$12,930,702	\$1,888,563	\$30,038,639	
01/01/2048	12/31/2048	\$3,632,742	\$0	\$0	-\$11,529,738	\$0	-\$1,011,144	\$0	\$0	\$0	-\$12,540,882	\$1,468,594	\$22,599,092	
01/01/2049	12/31/2049	\$3,596,414	\$0	\$0	-\$11,113,003	\$0	-\$1,033,667	\$0	\$0	\$0	-\$12,146,670	\$1,044,864	\$15,093,700	
01/01/2050	12/31/2050	\$3,560,451	\$0	\$0	-\$10,667,522	\$0	-\$1,056,774	\$0	\$0	\$0	-\$11,724,296	\$618,187	\$7,548,041	
01/01/2051	12/31/2051	\$3,524,846	\$0	\$0	-\$10,183,291	\$0	-\$1,079,985	\$0	\$0	\$0	-\$11,263,276	\$190,390	\$1	
01/01/2052														

Version Updates

v20220802p

Version

Date updated

v20220802p

08/02/2022 Cosmetic changes to increase the size of some rows

v20220701p

07/01/2022

TEMPLATE 8

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

v20220802p

Contribution and Withdrawal Liability Details

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

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

PLAN INFORMATION

Abbreviated Plan Name:	BTP
EIN:	25-6118878
PN:	001

Unit (e.g. hourly, weekly)	hourly
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		All Other Sources of Non-Investment Income								
SFA Measurement Date / Plan Year Start Date								Withdrawal Liability Payments for Currently Withdrawn Employers	Withdrawal Liability Payments for Projected Future Withdrawals	Projected Number of Active Participants (Including New Entrants) at the Beginning of the Plan Year
Date	Plan Year End Date	Total Contributions*	Total Contribution Base Units	Average Contribution Rate	Reciprocity Contributions (if applicable)	Additional Rehab Plan Contributions (if applicable)	Other - Explain if Applicable			
1/01/2023	12/31/2023	\$4,979,482	1,723,004	\$2.89				\$569,298	\$0	1,372
1/01/2024	12/31/2024	\$5,309,629	1,837,242	\$2.89				\$0	\$0	1,463
1/01/2025	12/31/2025	\$5,184,322	1,793,883	\$2.89				\$0	\$0	1,428
1/01/2026	12/31/2026	\$5,061,971	1,751,547	\$2.89				\$0	\$0	1,395
1/01/2027	12/31/2027	\$4,942,510	1,710,211	\$2.89				\$0	\$0	1,362
1/01/2028	12/31/2028	\$4,825,867	1,669,850	\$2.89				\$0	\$0	1,330
1/01/2029	12/31/2029	\$4,711,974	1,630,441	\$2.89				\$0	\$0	1,298
1/01/2030	12/31/2030	\$4,600,773	1,591,963	\$2.89				\$0	\$0	1,268
1/01/2031	12/31/2031	\$4,492,193	1,554,392	\$2.89				\$0	\$0	1,238
1/01/2032	12/31/2032	\$4,386,179	1,517,709	\$2.89				\$0	\$0	1,209
1/01/2033	12/31/2033	\$4,282,665	1,481,891	\$2.89				\$0	\$0	1,180
1/01/2034	12/31/2034	\$4,181,593	1,446,918	\$2.89				\$0	\$0	1,152
1/01/2035	12/31/2035	\$4,139,778	1,432,449	\$2.89				\$0	\$0	1,141
1/01/2036	12/31/2036	\$4,098,381	1,418,125	\$2.89				\$0	\$0	1,129
1/01/2037	12/31/2037	\$4,057,395	1,403,943	\$2.89				\$0	\$0	1,118
1/01/2038	12/31/2038	\$4,016,823	1,389,904	\$2.89				\$0	\$0	1,107
1/01/2039	12/31/2039	\$3,976,654	1,376,005	\$2.89				\$0	\$0	1,096
1/01/2040	12/31/2040	\$3,936,888	1,362,245	\$2.89				\$0	\$0	1,085
1/01/2041	12/31/2041	\$3,897,518	1,348,622	\$2.89				\$0	\$0	1,074
1/01/2042	12/31/2042	\$3,858,543	1,335,136	\$2.89				\$0	\$0	1,063
1/01/2043	12/31/2043	\$3,819,959	1,321,785	\$2.89				\$0	\$0	1,053
1/01/2044	12/31/2044	\$3,781,759	1,308,567	\$2.89				\$0	\$0	1,042
1/01/2045	12/31/2045	\$3,743,940	1,295,481	\$2.89				\$0	\$0	1,032
1/01/2046	12/31/2046	\$3,706,500	1,282,526	\$2.89				\$0	\$0	1,021
1/01/2047	12/31/2047	\$3,669,436	1,269,701	\$2.89				\$0	\$0	1,011
1/01/2048	12/31/2048	\$3,632,742	1,257,004	\$2.89				\$0	\$0	1,001
1/01/2049	12/31/2049	\$3,596,414	1,244,434	\$2.89				\$0	\$0	991
1/01/2050	12/31/2050	\$3,560,451	1,231,990	\$2.89				\$0	\$0	981
1/01/2051	12/31/2051	\$3,524,846	1,219,670	\$2.89				\$0	\$0	971
								\$0	\$0	849

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

Version Updates

Version	Date updated
v20230727	07/27/2023

v20230727

TEMPLATE 10

v20230727

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

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

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

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

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

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

Add additional lines if needed.

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

Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	BTP
EIN:	25-6118878
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			N/A	
Census Data as of		01/01/2019	1/1/2022 adjusted for PBGC confirmed deaths	1/1/2022 adjusted for PBGC confirmed deaths	N/A	

DEMOGRAPHIC ASSUMPTIONS

Base Mortality - Healthy	2020 BTP ZC.pdf page 12	RP-2000 Combined Healthy Blue Collar Mortality Table	SOA Pri-2012 amount-weighted, sex distinct pre/post commencement and blue collar adjusted mortality	Same as baseline		
Mortality Improvement - Healthy	2020 BTP ZC.pdf page 12	Projection to 2005 by Scale AA	Generational by MP-2021	Same as baseline		
Base Mortality - Disabled	2020 BTP ZC.pdf page 12	RP-2000 Disabled Mortality Table	SOA-Pri-2012 amount weighted, sex	Same as baseline		
Mortality Improvement - Disabled	2020 BTP ZC.pdf page 12	None	Generational by MP-2021	Same as baseline		
Retirement - Actives	2020 BTP ZC.pdf page 12	Based on age 58-59 - 10% 60-61 -20% 62-69 - 60% 70 - 100%	Same as pre-2021 zone certification	Same as baseline		
Retirement - TVs	2020 BTP ZC.pdf page 12	100% at earliest unreduced retirement age	Same as pre-2021 zone certification	Same as baseline		
Turnover	2020 BTP ZC.pdf page 12	Based on service 0-1 - 50% 2 -25% 3 - 20% 4 - 15% 5 - 10% 6+ - 10% to age 30, then graded down to 0% at age 58	Same as pre-2021 zone certification	Same as baseline		
Disability	2020 BTP ZC.pdf page 13	40% of the 1975 Social Security Disability Table	Same as pre-2021 zone certification	Same as baseline		
Optional Form Elections - Actives	2020 BTP AVR.pdf page 21	60 Month Certain and Life Annuity	Same as pre-2021 zone certification	Same as baseline		

Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	BTP
EIN:	25-6118878
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	<i>2020 BTP AVR.pdf page 21</i>	60 Month Certain and Life Annuity	Same as pre-2021 zone certification	Same as baseline		
Marital Status	<i>2020 BTP ZC.pdf page 12</i>	80% assumed married	Same as pre-2021 zone certification	Same as baseline		
Spouse Age Difference	<i>2020 BTP ZC.pdf page 12</i>	Female spouse assumed 3 years younger than male spouse	Same as pre-2021 zone certification	Same as baseline		
Active Participant Count	<i>2020 BTP AVR.pdf page 8</i>	Assumed to remain constant	Same as pre-2021 zone certification	Active membership is assumed to decrease with expected decrease in CBUs		
New Entrant Profile	<i>N/A</i>	Age and % male distribution based on recent census. Expected hours and contribution rate developed as needed to keep level CBU and contribution projection	Same as pre-2021 zone certification	Age and % male distribution unchanged, but expected hours and contribution rate developed to keep level CBU and contribution projection under other assumption changes		
Missing or Incomplete Data	<i>2020 BTP AVR.pdf page 24</i>	Any actives missing dates of birth are assumed to be 33 years old. Any TVs missing dates of birth are assumed to be 67 years old.	Same as pre-2021 zone certification	Same as baseline		
"Missing" Terminated Vested Participant Assumption	<i>N/A</i>	No TVs were excluded due to age; the certification results reflect liabilities for all TVs to our knowledge.	Same as pre-2021 zone certification	Same as baseline		
Treatment of Participants Working Past Retirement Date	<i>N/A</i>	Active decrements applied	Same as pre-2021 zone certification	Decrements applied with benefit equal to greater of continued accrual or NR benefit with LR adjustment		
Assumptions Related to Reciprocity	<i>N/A</i>	All benefits and contributions reported are assumed net of reciprocity	Same as pre-2021 zone certification	Same as baseline		
Other Demographic Assumption 1		N/A				

Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	BTP
EIN:	25-6118878
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
Other Demographic Assumption 2		N/A				
Other Demographic Assumption 3		N/A				

NON-DEMOGRAPHIC ASSUMPTIONS

Contribution Base Units	2020 BTP ZC.pdf page 14	2,350,000 per year	Same as pre-2021 zone certification	Decreasing from 2024 CBU amount by 2.36% through 2033 then 1.00% thereafter		
Contribution Rate	N/A	Determined by individual equal to prior year average contribution rate across hours worked	The average contribution rate for the year prior to the measurement date, which is \$2.89/hr.	Same as baseline		
Administrative Expenses	2020 BTP ZC.pdf page 12	Prior year's non-investment expenses, increased by 2.50% annually	Same as pre-2021 zone certification	Separate PBGC premiums and extraordinary SFA related expenses, then increase separately at 2.50% inflation annually and add extraordinary temporary SFA related expenses for 2023-2025		
Assumed Withdrawal Payments - Currently Withdrawn Employers	N/A	None.	Same as pre-2021 zone certification	MVA at 12/31/2022, less withdrawal liability receivable		
Assumed Withdrawal Payments -Future Withdrawals	N/A	None.	Same as Pre-2021 Zone Cert	Same as baseline		
Other Assumption 1		N/A	N/A	receipt of \$355,000 in 2028 not related to contributions or withdrawal liability		
Other Assumption 2		N/A				

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

v20230727

PLAN INFORMATION

Abbreviated Plan Name:	BTP
EIN:	25-6118878
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
Other Assumption 3		N/A				

CASH FLOW TIMING ASSUMPTIONS

Benefit Payment Timing		0.542	0.542	0.542		
Contribution Timing		0.500	0.500	0.500		
Withdrawal Payment Timing		0.500	0.500	0.500		
Administrative Expense Timing		0.500	0.500	0.500		
Other Payment Timing		N/A				

Create additional rows as needed.