Distress Termination
Notice of Intent to Terminate

PBGC Form 600
Approved OMB 1212-0036
Expires 02/28/2017

Schedule P and Schedule F must be filed with Form 600.

Part A. Plan Information

1. Plan Name:

2. Contributing Sponsor's Name:

3. EIN/PN: 4. Proposed Plan Termination Date: 5. Filing Date of This Notice:

Part B. Plan Administrator Information

1. Name of Plan Administrator:

2. Contact Person and Title:

3. Address of Contact Person:

4. Phone Number of Contact Person: 5. Email of Contact Person:

Part C. Plan Administration During Termination Process

ERISA prohibits certain actions by the Plan Administrator after a notice of intent to terminate is issued to participants, and places limits on benefit payments beginning on the proposed termination date. **In particular, the Plan Administrator is required to reduce benefits to Title IV levels as of that date.** See Distress Termination Filing Instructions Section II. B. and the instructions for Form 600 Section C. for more information.

Part D. Plan Administrator's Representative (if different from plan administrator)

1. Name of Firm, if Applicable:

2. Contact Person and Title:

3. Address of Contact Person:

4. Phone Number of Contact Person: 5. Email of Contact Person:

Part E. Contributing Sponsor and Controlled Group Information

Attach an organization chart or narrative that identifies all trades or businesses that are members of each contributing sponsor's controlled group. If this is a multiple employer plan with contributing sponsors from more than one controlled group, attach the required chart or narrative for each.

If there have been any changes in the makeup of the controlled group in the five years prior to the proposed termination date, check here: ☐

If box is checked, describe the changes on the controlled group organization chart or narrative.

File a completed Schedule F with this Form 600 for each contributing sponsor and all members of each contributing sponsor's controlled group. Each contributing sponsor and controlled group member must satisfy one of four distress criteria unless de minimis. See the Instructions for Form 600, Section E, for information about controlled groups.

Part F. Plan Administrator Certification

I certify that the representative named in section D above, if any, is authorized to represent the Plan Administrator in connection with the distress termination of the Plan.

I further certify that a notice of intent to terminate ("NOIT") was issued to each affected party, other than PBGC, at least 60 days and not more than 90 days before the proposed termination date, as provided under PBGC's regulations.

In making this certification, I recognize that knowingly and willfully making false, fictitious, or fraudulent statements to the PBGC is punishable under 18 U.S.C. §1001.

Signature of Plan Administrator Date

Distress Termination Plan Information

Schedule P
(PBGC Form 600)
Approved OMB 1212-0036
Expires 02/28/2017

Part A. Basic Plan Information

1. Plan Name:

2. EIN/PN: 3. Effective Date of Plan: 4. Last Day of Plan Year:

5. Date Frozen, if Applicable:

Part B. Additional Plan Information and Documents

The following documents and/or information must be attached to Schedule P, if applicable. Check the box to indicate the item is attached.

☐ 1. Plan Document, with all amendments.

☐ 2. Most recent Actuarial Valuation Report (AVR), include Statement of actuarial assumptions/methods, Summary of plan provisions, and Summary of plan participant information.

☐ 3. Most recent Adjusted Funding Target Attainment Percentage (AFTAP) certification.

☐ 4. Description of any material changes in benefits since most recent AVR.

☐ 5. Most recent Plan asset statement.

☐ 6. Description of Plan asset mix, if not indicated on asset statement (*e.g. a listing of percentages of the portfolio held in various asset classes such as equity, fixed-income, and cash*).

☐ 7. Amount of lump sums paid by month since most recent AVR.

☐ 8. An age/service scatter, including average compensation information for pay-related plans and average account balance information for hybrid plans as of valuation date of the most recent AVR.

☐ 9. Minimum Funding projections for the Plan for the next five plan years. If projections are not provided, PBGC will prepare projections based on the information available.

☐ 10. If any majority owners who are participants in the Plan intend to elect to forgo receipt of all or part of their benefits to make the Plan sufficient for PBGC guaranteed benefits, attach a copy of the written election and spouse's consent, if applicable.

☐ 11. If Plan is collectively bargained, a copy of the most recent collective bargaining agreement.

☐ 12. IRS Determination Letter.

☐ 13. If no IRS Determination Letter is available, IRS Approval Letter for Prototype Plan or IRS Advisory Letter for Volume Submitter Plan.

☐ 14. Copy of NOIT sent to affected parties other than PBGC as referenced in Form 600, Section F. Indicate the first and last dates the NOIT was sent to affected parties other than PBGC.

☐ 15. Copies of any Applications for Waiver of the Minimum Funding Requirement submitted to the IRS during the past five years and any IRS responses.

Distress Termination
Financial Information and Distress Criteria

Schedule F
(Form 600)
Approved OMB 1212-0036
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Submit a Separate Schedule F for each Contributing Sponsor and all members of each Contributing Sponsor's controlled group

Part A. Contributing Sponsor or Controlled Group Member

1. Name of Entity:

2. Contact Person and Title:

3. Address of Contact Person:

4. Phone of Contact Person:

5. Email of Contact Person:

Part B. Distress Criterion Satisfied by Entity

1. Distress Criterion 1: Liquidating in a federal or state proceeding ☐

2. Distress Criterion 2: Reorganizing in a federal or state proceeding ☐

3. Distress Criterion 3: Unable to pay debts when due and continue in business ☐

4. Distress Criterion 4: Unreasonably burdensome pension costs solely due to decline in covered employment ☐

If an entity does not meet any distress test because it has no significant operations, assets, or employees, check the box below indicating it is a de minimis entity.

5. De Minimis Entity: ☐

Part C. Additional Information

The following documents and/or information must be attached to Schedule F, if applicable. Check the box to indicate if the item is attached. If any of the information listed below was provided with another Schedule F, indicate the name of the contributing sponsor or controlled group member for which it was provided; the information need not be provided again.

For Distress Criterion 1, a copy of the petition for liquidation filed with the court.

For Distress Criterion 2, a copy of the motion seeking termination, if filed with the court.

For Distress Criteria 2, 3, and 4, attach the following:

☐ 1. Tax returns, with all schedules, for the most recent four years available.

☐ 2. Audited financial statements (income statement, balance sheet, cash flow statement, and notes) for the most recent four years; if audited financial statements were not prepared, then provide unaudited financial statements and a statement explaining why audited statements are not available; See more information on financial statements in the Instructions for Form 600 - Schedule F.

☐ 3. Projected financial statements (income statement, balance sheet, cash flow statement) for the current year and the four following years as well as the key assumptions underlying those projections and a justification for the reasonableness for each of those key assumptions; See guidelines for preparing financial projections in the Instructions for Form 600 - Schedule F.

☐ 4. Description of events leading to the current financial distress.

☐ 5. Description of financial and operational restructuring actions taken to address financial distress, including cost cutting measures, employee count or compensation reductions, creditor concessions obtained, and any other restructuring efforts undertaken; also, indicate whether any new profit-sharing or other retirement plan has been or will be established or if benefits under such existing plan will be increased.

For Distress Criterion 4, along with items 1 – 5 above, also attach:

☐ 6. An explanation of why the costs of providing pension coverage have become unreasonably burdensome solely as a result of a decline in the workforce, and provide supporting documents.

For De Minimis Entities, provide the same information requested for Distress criteria 2, 3, and 4 cases, if available. In addition, attach:

☐ 7. A statement explaining why the entity is de minimis.

PBGC may request information, in addition to that specified above, as needed for our review. See the instructions for Schedule F, Section C for additional information.

Part D. Certification of chief executive officer (or other authorized officer) to the accuracy of financial information submitted

I am familiar with the finances of the entity to which this Form 600 - Schedule F relates, and I certify that, to the best of my knowledge and belief: (1) the information submitted in this filing is true, correct, and complete; and (2) the entity meets the requirements for a distress termination under 29 U.S.C. § 4041(c)(2)(B), under the distress criterion selected in Section B of this form. **In making this certification, I recognize that knowingly and willfully making false, fictitious, or fraudulent statements to the PBGC is punishable under 18 U.S.C. § 1001.**

Signature of Official Certifying Financial Information

Date

Distress Termination Notice
Single-Employer Plan Termination

PBGC Form 601
Approved OMB 1212-0036
Expires 02/28/2017

Forms 601 and Schedule EA-D are to be filed no later than 120 days after the proposed plan termination date.

Part A. Plan Information

1. Plan Name:

2. EIN/PN: 3. Proposed Plan Termination Date: 4. Filing Date of This Notice:

Part B. Additional Information

1. Has a formal challenge to the termination been initiated under an existing collective bargaining agreement?

   ☐ Yes ☐ No

2. If applicable, have benefits of participants and beneficiaries in pay status been reduced to the estimated Title IV benefits pursuant to 29 CFR §4022, Subpart D?

   ☐ Yes ☐ No ☐ N/A

   If "No" or "N/A," attach a statement describing why no reduction has occurred or is not applicable.

3. Have you filed or will you file with the Internal Revenue Service an application for a determination letter on the termination of the Plan?

   ☐ Yes ☐ No

Part C. Plan Administrator Certification

I, the Plan Administrator, certify that, to the best of my knowledge and belief: (1) the information contained in this filing is true, correct, and complete; and (2) the information provided to the Enrolled Actuary is true, correct and complete. **In making this certification, I recognize that knowingly and willfully making false, fictitious, or fraudulent statements to the PBGC is punishable under 18 U.S.C. § 1001.**

Signature of Plan Administrator Date

***NOTE*: Trusteeship Information** - If PBGC determines that the requirements for a distress termination have been satisfied and notifies the plan sponsor of the determination, PBGC personnel will contact the plan administrator to collect information needed to complete trusteeship of the plan. See ***Note**: Trusteeship Information* in the instructions for Form 601 for a list of information the plan administrator should be prepared to provide PBGC within 30 days of receiving notice from PBGC that the requirements for a distress termination have been satisfied.

Distress Termination
Enrolled Actuary Certification

Forms 601 and Schedule EA-D are to be filed no later than 120 days after the proposed plan termination date.

Schedule EA-D
(Form 601)
Approved OMB 1212-0036
Expires 02/28/2017

1. Plan Name:

2. Name of Actuarial Firm:

3. Name of Enrolled Actuary:

4. Enrollment Number of Enrolled Actuary:

5. Address of Enrolled Actuary:

6. Phone number of Enrolled Actuary:

7. Email of Enrolled Actuary:

I, the Enrolled Actuary for the plan, certify that: (1) I have reviewed all relevant plan documents, plan and participant data, and the method used to value the plan assets; (2) I have applied all relevant provisions of ERISA, and regulations promulgated thereunder (including 29 CFR Parts 4022, 4041, and 4044); and (3) I meet the Qualification Standards of the American Academy of Actuaries for issuing statements of actuarial opinion in the United States relating to pension plans and to render the actuarial opinion contained herein.

8. To the best of my knowledge and belief, the plan is sufficient (as of the proposed termination date) to provide plan benefits as indicated (check one):

A. Insufficient for guaranteed benefits ☐

B. Sufficient for guaranteed benefits under ERISA § 4041(d)(2), but not for benefit liabilities ☐

C. Sufficient for benefit liabilities under ERISA § 4041(d)(1) ☐

In making this certification, I recognize that knowingly and willfully making false, fictitious, or fraudulent statements to the PBGC is punishable under 18 U.S.C. § 1001.

Enrolled Actuary's Signature

Date

Distress Termination
Post-Distribution Certification

PBGC Form 602
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Form 602 is to be filed only in cases where PBGC has determined the plan is sufficient for at least guaranteed benefits.

Part A. Plan Information

1. Plan Name:

2. EIN/PN:

Part B. Distribution Information

1. Last distribution date in satisfaction of guaranteed or plan benefits:

2. Date of receipt of IRS determination letter:

3. Latest date notices of benefit distribution issued to participants or beneficiaries:

4. Were participants and beneficiaries provided with the name and address of the insurer(s) no later than 45 days before the date of distribution?

   ☐ Yes ☐ No

5. Were you able to locate all participants and beneficiaries? If "No," see instructions.

   ☐ Yes ☐ No

6. Has a copy of the annuity contract, certificate, or written notice been provided to each participant and beneficiary receiving benefits in the form of an irrevocable commitment?

   ☐ Yes. Latest date the annuity contract, certificate or written notice was provided to participants and beneficiaries (MM/DD/YYY)

   ☐ No, see instructions

   ☐ N/A, see instructions

7a. Enter office address(es) of insurer(s), if any, from whom annuity contracts have been purchased (address should include room or suite no.):

7b. Annuity Contract Number(s)

8a. Name and address of contact for location of plan records (address should include room or suite no.):

8b. Telephone Number of Contact for Location of Plan Records:

9. Summary of Distribution of Plan Benefits:

Form	# of Participants	Total Value
a. Annuities		$
b. Lump sums (including direct transfers and distributions to participants and beneficiaries) (1) Consensual		$
(2) Nonconsensual		$
c. Designated benefits paid to PBGC for Missing Participants		$
d. No Distribution		
e. TOTAL (See instructions)		$

Part C. Plan Administrator Certification

I, the Plan Administrator, certify that, to the best of my knowledge and belief: (1) benefits payable with respect to participants have been calculated and valued correctly in accordance with applicable provisions of ERISA and the regulations thereunder; (2) all (check only one) ☐ guaranteed benefits OR ☐ benefit liabilities under the plan have been satisfied, and (3) the information contained in this filing is true, correct, and complete. I further certify that I am aware that records supporting the calculation and valuation of benefits and assets must be kept at least six years after the date this post-distribution certification is filed.

In making this certification, I recognize that knowingly and willfully making false, fictitious, or fraudulent statements to the PBGC is punishable under 18 U.S.C. § 1001.

Plan Administrator's Signature _____ Date _____