MACALA & PIATT, L.L.C. ATTORNEYS AT LAW

RONALD G. MACALA TIMOTHY R. PIATT TIMOTHY P. PIATT THOMAS J. GRIFFITH JEFFREY R. BRUNO

March 1, 2023

Submitted Electronically through PBGC Filing Portal

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

Dear Sir or Madam,

On June 27, 2022, the Plan filed for Special Financial Assistance pursuant to the Interim Final Rule. The Plan was eligible for Special Financial Assistance pursuant to 29 C.F.R. § 4262.3(a)(2), plans with a suspension of benefits. The Plan's application was approved by PBGC on October 24, 2022. The amount of SFA received by the Plan under the interim final rule as of the SFA measurement date was \$31,602,315.

The Plan now submits the enclosed supplemental application pursuant to the Final Rule which was issued after the Plan had already submitted its initial application.

Please note that the calculation method that provides the greatest amount of SFA is the <u>increasing</u> <u>assets method</u>. Under this method, the requested amount of SFA under the final rule (without any offset for SFA already paid to the plan under the interim final rule) is \$40,681,676.

The Board of Trustees requests that the enclosed application be approved with all possible speed. Should any questions or concerns arise, please feel free to contact me.

Sincerely,

Timothy P. Piatt, Esq.

Bricklayers & Allied Craftsmen Local No. 7 Pension EIN 34-6666798 PN 001 Supplemental SFA Application, Section D

Supplemental Application for Special Financial Assistance – Required Trustee Signatures

Pursuant to 29 C.F.R. § 4262.4(g)(1), the Board of Trustees of the Bricklayers & Allied Craftsmen Local 7 Pension Plan files this supplemental application for Special Financial Assistance from the PBGC.

Shim to Debut	m
Signature	Signature
Shawn Bolyard	Mike Rohr
Print Name	Print Name
Union Trugge	Management Trustee
Union Trustee Title	Management Trustee Title
2-22-27	2/27/23
Date	Date /

Plan Sponsor, Legal, and Actuary Information

Plan Sponsor: Board of Trustees of the Bricklayers & Allied Craftsmen Local No. 7 Pension

Address:

3660 Stutz Dr., Suite 101

Canfield, Ohio 44406

Phone:

(330) 270-0453

Email:

Plan Counsel: Timothy P. Piatt

Address:

601 S. Main St.

North Canton, Ohio 44720

Phone:

(330) 493-1570

Email:

Plan Actuary: Kathryn Garrity

Address:

11590 N. Meridian St., Suite 610

Carmel, Indiana 46032

Phone:

(317) 580-8688

Email:

Bricklayers & Allied Craftsmen Local No. 7 Pension EIN 34-6666798 PN 001 Supplemental SFA Application, Section D

Initial Application for Special Financial Assistance Pursuant to the Interim Final Rule

On June 27, 2022, the Plan filed for Special Financial Assistance pursuant to the Interim Final Rule. The Plan was eligible for Special Financial Assistance pursuant to 29 C.F.R. § 4262.3(a)(2), plans with a suspension of benefits. The Plan's application was approved by PBGC on October 24, 2022. The amount of SFA received by the Plan was \$31,602,315.

Employer Contributions

Employer contributions are <u>not</u> different and therefore Checklist Item 10 is not applicable.

Calculation Method

The calculation method that provides the greatest amount of SFA is the increasing assets method.

The following pages include documents which are required pursuant to PBGC Instructions, specifically:

- 1. Actuarial Certification that requested amount of SFA is amount to which the plan is entitled to under ERISA § 4262(j)(1) and 29 C.F.R. § 4262.4 (Brick 7 Pension Page 4);
- 2. Properly executed penalties of perjury statement (Brick 7 Pension Page 5).

Also included in this filing:

- 1. ACH Vendor/Miscellaneous Payment Enrollment Form and Notarized Bank Document;
- 2. SFA Supplemental Application Checklist;
- 3. Template 4A;
- 4. Template 9;

<u>Checklist Item # 12 – Enrolled Actuary Certification</u>

As the Enrolled Actuary for the Bricklayers and Allied Craftsman Local No. 7 Pension Plan("Plan"), I certify:

- (i) The requested amount of SFA under the final rule (without any offset for SFA already paid to the plan under the interim final rule) is \$40,681,676;
- (ii) \$40,681,676 is the amount to which the Plan is entitled;
- (iii) All assumptions and methods used, sources of participant data and census data, SFA measurement date, and other relevant information are the same as in the application that was approved under the interim final rule'
- (iv) All assumptions other than the SFA and non-SFA interest rates are the same as the initial application under the interim final rule;
- (v) The Plan is a MPRA plan;
- (vi) The amount of SFA determined under the basic method described in §4262.4(a)(1) is \$35,441,534 and the amount of SFA determined under the increasing assets method in §4262.4(a)(2)(i) is \$40,681,676;
- (vii) The increasing asset method produced the largest value and in particular that it was greater than the amount under the present value method; and
- (viii) I am a member of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Kathryn A Garrity FSA, EA, MAAA

Chief Actuary

Enrollment Number: 20-05379

Kathy a Lumb

Checklist Item # 13 – Penalty of Perjury Statement

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

Show he Holded	MM
Signature	Signature
Shawn Bolyard	Mike Rohr
Print Name	Print Name
Union Trustee	Management Trustee
Title	Title
2-22-23	2/24/23
Date	Date

<u>Checklist Item # 12 – Enrolled Actuary Certification</u>

As the Enrolled Actuary for the Bricklayers and Allied Craftsman Local No. 7 Pension Plan("Plan"), I certify:

- (i) The requested amount of SFA under the final rule (without any offset for SFA already paid to the plan under the interim final rule) is \$40,681,676;
- (ii) \$40,681,676 is the amount to which the Plan is entitled;
- (iii) All assumptions and methods used, sources of participant data and census data, SFA measurement date, and other relevant information are the same as in the application that was approved under the interim final rule'
- (iv) All assumptions other than the SFA and non-SFA interest rates are the same as the initial application under the interim final rule;
- (v) The Plan is a MPRA plan;
- (vi) The amount of SFA determined under the basic method described in §4262.4(a)(1) is \$35,441,534 and the amount of SFA determined under the increasing assets method in §4262.4(a)(2)(i) is \$40,681,676;
- (vii) The increasing asset method produced the largest value and in particular that it was greater than the amount under the present value method; and
- (viii) I am a member of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Kathryn A Garrity FSA, EA, MAAA

Chief Actuary

Enrollment Number: 20-05379

Hathy a Lumb

Checklist Item # 13 – Penalty of Perjury Statement

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

Show he Tolded	My
Signature	Signature
Shawn Bolyard	Mike Rohr
Print Name	Print Name
Union Trustee	Management Trustee
Title	Title
2-d2-d3	2/24/23
Date	Date

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

The Supplemented Application to PBGC for Approval of Special Financial Assistance Checklist ("Application Checklist - Supplemented") identifies all information required to be filed with a supplemented application if the plan is requesting additional SFA. For a plan not requesting additional SFA, no checklist is required. For other SFA applications, use the SFA Application Checklist.

For a plan required to submit additional information described in Addendum A of the SFA Filing Instructions, also complete and submit the Additional Information for Certain Events section of the SFA Application Checklist.

Supplemented applications (including this Application Checklist - Supplemented), must be submitted to PBGC electronically through PBGC's e-Filing Portal, (https://efilingportal.pbgc.gov/site/). After logging into the e-Filing Portal, go to the Multiemployer Events section and click "Create New ME Filing." Under "Select a filing type," select "Application for Financial Assistance – Special." Note: a new supplemented application submitted after the denial or withdrawal of a previously filed supplemented application must also be submitted by selecting "Create New ME Filing."

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

General instructions for completing the Application Checklist - Supplemented:

Complete all items that are shaded:

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

For a new supplemented application submitted after the denial or withdrawal of a previously filed supplemented application, the filer may, but is not required to, submit an entire application. For all Application Checklist - Supplemented 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 - Supplemented to indicate that the other information was previously provided as part of the initial application. For each, enter N/A as the **Plan Response**.

Instructions for specific columns:

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

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

Page Number Reference(s): For Checklist Items #10 to #10b, submit all information in a single document and identify here the relevant page numbers for each such Checklist Item.

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

Additional guidance is provided in the following columns:

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

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

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

You must select N/A if a Checklist Item # is not applicable to your application. Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #16 on the Application Checklist. If there has been a plan merger as described in § 4262.4(f)(1)(ii), you also must provide the separate Application Checklist - Certain Events.

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

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

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

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

Version Updates (newest version at top)

Version	Date updated	
v20220802p	08/02/2022	Fixed the formatting of the SFA Amount Approved Under Interim Final Rule
v20220706p	07/06/2022	

Application to PBGC for Approval of Special Financial Assistance (SFA) APPLICATION CHECKLIST - SUPPLEMENTED Bricklayers & Allied Craftsmen Local 7 Pension Plan name: 34-6666798 EIN: PN: SFA Amount Approved Under **Interim Final Rule:** \$31,602,315.00 SFA Amount Requested Under Final

Rule:

\$40,681,676.00 Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #16.

This Application Checklist - Supplemented is only used for a supplemented application. See Application Checklist for all other applications.	
 Filers provide responses here for each Checklist Item:	

Unless otherwise specified: YYYY = plan yearPlan Name = abbreviated plan name

v20220802p

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

Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
a.	Is this application a new supplemented application, submitted after the denial of a previously filed supplemented application for SFA?	Yes No	NO	N/A	N/A		N/A	N/A
b.	Is this application a new supplemented application, submitted after a plan has withdrawn its previously filed supplemented application for SFA?	Yes No	NO	N/A	N/A		N/A	N/A
c.	Is this plan a MPRA plan as defined under § 4262.4(a)(3) of PBGC's SFA regulation?	Yes No	YES	N/A	N/A	MPRA Application approved by Treasury 09/17/2020	N/A	N/A
1.	Section B, Item (10) Does the application include information required to enable the plan to receive electronic transfer of funds if the SFA application is approved, including (if applicable) a notarized payment form? See SFA Instructions, Section B, Item (10).		YES	Brick 7 Pension ACH Info Brick 7 Pension ACH Info Notarized 01 Brick 7 Pension ACH Info Notarized 02	N/A		Other	N/A
2.	Section C, Items (4)a., (4)e., and (4)f. (Also See Addendum C, Section C, Item (4)) Does the application include the information used to determine the amount of SFA for the plan using the actuarial assumptions as described in § 4262.4(a)(1) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, 4A-4 SFA Details .4(a)(1) sheet, Section C, Item (4) of the SFA Filing Instructions and Addendum C for more details on these requirements. Does the uploaded file use the required filenaming convention?	ng Yes No	YES	Template 4A Supp Brick 7 Pension	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4A Supp Plan Name
3.a.	Addendum C Section G, Item (1) If the plan is a MPRA plan, does the application also include the information used to determine the amount of SFA for the plan using the increasing assets method described in § 4262.4(a)(2)(i) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, 4A-5 SFA Details .4(a)(2)(i) sheet and Addendum D for more details on these requirements. Enter N/A if the plan is not a MPRA Plan.		YES	N/A - included as part of Template 4A Plan Name	N/A		N/A	Template 4A Supp Plan Name
3.b.	Addendum C Section G, Item (1) If the plan is a MPRA plan for which the requested amount of SFA is determined using the increasing assets method described in § 4262.4(a)(2)(i), does the application also explicitly identify the projected SFA exhaustion year based on the increasing assets method? See Template 4A, 4A-5 SFA Details .4(a)(2)(i) sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based of the present value method.	N/A	YES	N/A - included as part of Template 4A Plan Name	N/A		N/A	Template 4A Supp Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)									
APPLICATION CHECKLIST - SUPPLEMENTED									
Plan name:	Bricklayers & Allied Craftsmen Local 7 Pension								
EIN:	34-6666798								
PN:	1								
SFA Amount Approved Under Interim Final Rule:	\$31,602,315.00								
SFA Amount Requested Under Final Rule:									

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #16.

This Application Checklist - Supplemented is only used for a supplemented application.	See Application Checklist for all other applications.
Filers provide responses here for each Checklist Item:	

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

v20220802p

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

Checklist Item #	SFA Filing Instruction Reference	ns en la companya de	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
4.	Addendum C Section H, Item (1)	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include the information for such plans as shown in Template 4B, including <i>4B-1 SFA Ben Pmts</i> sheet, <i>4B-2 SFA Details</i> $4(a)(2)(ii)$ sheet, and <i>4B-3 SFA Exhaustion</i> sheet? See Addendum D and Template 4B. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the increasing assets method.	Yes No N/A	N/A		N/A	Requested amount of SFA is determined based on increasing assets method.	N/A	Template 4B Supp Plan Name
5.	Section C, Items (4)b. and (4)c.	Does the application include identification of the Non-SFA interest rate and the SFA interest, including details on how each was determined? See Template 4A, 4A-1 Interest Rates sheet.	Yes No	YES	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
6.	Addendum C Section C, Item (4)e.ii	For each year in the SFA coverage period, does the application include the projected benefit payments (excluding make-up payments, if applicable), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants? See Template 4A, 4A-2 SFA Ben Pmts sheet. Enter N/A if the total projected benefit payments are the same as those used in the application approved under the interim final rule.	Yes No N/A	YES	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
7.	Section D	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor and include the printed name and title of the signer?	Yes No	YES	SFA App Supp Brick 7 Pension	Brick 7 Pension - Page 2		Financial Assistance Application	SFA App Supp Plan Name
8.a.		Does the application include a cover letter identifying the date the plan's application was approved under the interim final rule, as well as the approved SFA amount under the interim final rule as of the SFA measurement date?	Yes No	YES	N/A - included as part of SFA App Plan Name	Brick 7 Pension - Page 1		N/A	N/A - included as part of SFA App Plan Name
8.b.	Addendum C Section D, Item (1)	For a plan that is a MPRA plan, does the application include a cover letter? Does the cover letter identify the calculation method (basic method, increasing assets method, or present value method) that provides the greatest amount of SFA? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	YES	N/A - included as part of SFA App Plan Name	Brick 7 Pension - Page 1		N/A	N/A - included as part of SFA App Plan Name
9.	Section D, Item (2)	Does the application include the name, address, email, and telephone number of the plan sponsor, the plan sponsor's authorized representative, and any other authorized representatives?	Yes No	YES	N/A - included as part of SFA App Plan Name	Brick 7 Pension - Page 2		N/A	N/A - included as part of SFA App Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)									
APPLICATION CHECKLIST - SUPPLEMENTED									
Plan name:	Bricklayers & Allied Craftsmen Local 7 Pension								
EIN:	34-6666798								
PN:	1								
SFA Amount Approved Under Interim Final Rule:	\$31,602,315.00								
SFA Amount Requested Under Final									
Rule:	\$40,681,676.00								
	Your application will be considered incomplete if No is entered as a Plan Response for any of								

Checklist Items #1 through #16.

This Application Checklist - Supplemented is only	y used for a supplemented application.	See Application Checklist for all other applications.
Filers provide responses here for	each Checklist Item:	

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

v20220802p

Unless otherwise specified:

YYYY = plan year
Plan Name = abbreviated plan name

Checklist Item #	SFA Filing Instructions Reference	S	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
10.a.	Addendum C Section D, Item (5)a.	If the projected employer contributions are different from those assumed in the application approved under the interim final rule, does the application include a detailed narrative description of the assumed future contributions (including assumed contribution rates) used to calculate the requested SFA amount under the final rule? Enter N/A if the projected employer contributions are unchanged from those assumed in the application approved under the interim final rule.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		No change in contributions.	N/A	N/A - included as part of SFA App Plan Name
10.b.	Addendum C Section D, Item (5)b.	If the Plan Response to Checklist Item #10.a. is Yes, does the application include documentation described in § 4262.4(c)(3) of PBGC's SFA regulation that substantiates that the contributing rate increases that are excluded were agreed to on or after July 9, 2021? Enter N/A if the response to Checklist Item #10.a. is N/A.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		No change in contributions.	N/A	N/A - included as part of SFA App Plan Name
11.a.	Section E, Item (1)	Does the application include a fully completed Application Checklist - Supplemented, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), SFA amount approved under the interim final rule, and SFA amount requested under the final rule)?	Yes No	YES	App Checklist Supp Brick 7 Pension	N/A		Special Financial Assistance Checklist	App Checklist Supp Plan Name
11.b.	Section E, Item (1) - Addendum A	If the plan is required to provide information required by Addendum A of the SFA Filing Instructions (for "certain events"), does the application include the fully completed Additional Information for Certain Events section of the general Application Checklist? Enter N/A if the plan is not required to submit the additional information described in Addendum A.	Yes No N/A	N/A		N/A	There have been no "certain events".	Special Financial Assistance Checklist	App Checklist Certain Events Plan Name
12.a.	Addendum C Section E, Item (5)	Does the application include the certification by the plan's enrolled actuary that the requested amount of SFA is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation? Does this certification include: (i) plan actuary's certification that identifies the requested amount of SFA under the final rule (without any offset for SFA already paid to the plan under the interim final rule) and certifies that this is the amount to which the plan is entitled? (ii) confirmation that all assumptions and methods used, sources of participant data and census data, SFA measurement date, and other relevant information are the same as in the application that was approved under the interim final rule with the exception of the non-SFA and SFA interest rates, the application of the new calculation methodology under the final rule and a change to the plan's employer contribution assumption to exclude contribution rate increases agreed to on or after July 9, 2021 (if applicable)? (iii) a statement that the actuary is qualified to render the actuarial opinion? Is the information in Checklist #12a combined with #12b (if applicable) as a single document, and uploaded using the required filenaming convention?	Yes No	YES	SFA Amount Cert Supp Brick 7 Pension	N/A	Additional copy included with SFA App Sup Brick 7 Pension at Page 4.	Financial Assistance Application	SFA Amount Cert Supp Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)							
APPLICATION CHECKLIST - SUP	APPLICATION CHECKLIST - SUPPLEMENTED						
Plan name:	Bricklayers & Allied Craftsmen Local 7 Pension						
EIN:	34-6666798						
PN:	1						
SFA Amount Approved Under							
Interim Final Rule:	\$31,602,315.00						
SFA Amount Requested Under Final							
Rule:	\$40,681,676.00						

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #16.

This Application Checklist - Suppler	mented is only used for a supplemented application.	See Application Checklist for all other applications.
Filers provide respo	onses here for each Checklist Item:	

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

v20220802p

Unless otherwise specified:

YYYY = plan year Plan Name = abbreviated plan name

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
12.b.		If the plan is a MPRA plan, does the certification by the plan's enrolled actuary identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)? If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such? If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	YES	N/A - included with SFA Amount Cert Plan Name	N/A	Additional copy included with SFA App Sup Brick 7 Pension at Page 4.		N/A - included in SFA Amount Cert Plan Name
13.	Section E, Item (10)	Does the application include one or more copies of the penalties of perjury statement (see Section E, Item (10) of the SFA Filing Instructions) that (a) are signed by an authorized trustee who is a current member of the board of trustees, and (b) includes the trustee's printed name and title. Is all such information included in a single document and uploaded using the required filenaming convention?	Yes No	YES	Penalty Brick 7 Pension	N/A	Additional copy included with SFA App Sup Brick 7 Pension at Page 5.	Financial Assistance Application	Penalty Plan Name
14.	Addendum C Section F, Item (1)	If the plan is not a MPRA plan, does the application include a reconciliation of the change in the total amount of SFA under the final rule from the total amount of SFA approved under the interim final rule, each as of the SFA measurement date? See Template 9 and its instructions for details on the reconciliation and information to be provided. Enter N/A if the plan is a MPRA plan. Does the uploaded document use the required filenaming convention?	Yes No N/A	N/A		N/A	Plan is a MPRA Plan.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 9 Plan Name
15.	Addendum C Section G, Item (2)	If the plan is a MPRA plan for which the requested amount of SFA is based on the increasing assets method, does the application include a reconciliation of the change in the requested amount of SFA under the final rule from the total amount of SFA approved under the interim final rule, each as of the SFA measurement date? See Template 9 and its instructions for details on the reconciliation and information to be provided. Enter N/A if the plan is a not a MPRA plan or if the plan is a MPRA plan using the present value method. Does the uploaded document use the required filenaming convention?	Yes No N/A	YES	Template 9 Brick 7 Pension	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 9 Plan Name

pplication to PBGC for Approval of Special Financial Assistance (SFA)						
APPLICATION CHECKLIST - SUP	PLEMENTED					
Plan name:	Bricklayers & Allied Craftsmen Local 7 Pension					
EIN:	34-6666798					
PN:	1					
SFA Amount Approved Under Interim Final Rule:	\$31,602,315.00					
SFA Amount Requested Under Final						
Rule:	\$40,681,676.00					
	Your application will be considered incomplete if No is entered as a Plan Response for any of					
	Checklist Items #1 through #16.					

This Application Checklist - Supplemented is only used for a supplemented applic	ation. See Application Checklist for all other applications.
Filers provide responses here for each Checklist Item:	

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

v20220802p

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
16.	Addendum C Section H, Item (2)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> , does the application include a reconciliation of the change in the requested amount of SFA under the final rule from the total amount of SFA approved under the interim final rule, each as of the SFA measurement date? See Template 9 and its instructions for details on the reconciliation and information to be provided. Enter N/A if the plan is a not a MPRA plan or if the plan is a MPRA plan using the increasing assets method. Does the uploaded document use the required filenaming convention?		N/A		N/A	Plan is a MPRA Plan using the increasing assets method.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 9 Plan Name

RESOLUTION

WHEREAS, the Board of Trustees of the Bricklayers & Allied Craftsmen Local 7 Pension Fund currently administers and maintains the Bricklayers & Allied Craftsmen Local 7 Pension Fund. ("Fund"); and

WHEREAS, the Board of Trustees of the Fund is empowered to take such actions that it deems prudent and in the best interests of the Fund; and

WHEREAS, the Board of Trustees wishes to grant authority to two Trustees and third parties to act on its behalf in filing its application for Special Financial Assistance from the PBGC;

NOW THEREFORE, be it resolved as follows:

Effective June 24, 2022, Trustees Mike Rohr and Shawn Bolyard are given authority to sign any and all documents required in the application for Special Financial Assistance from the PBGC. These Trustees' signatures shall be deemed to be on behalf of the entire Board of Trustees.

Effective June 24, 2022, Fund Counsel, Timothy P. Piatt, and the Fund's Actuary, Kathryn Garrity, are given authority to file and act on behalf of the Board of Trustees and the Plan in the matter of Special Financial Assistance from the PBGC.

This resolution of the Trustees of the Bricklayers & Allied Craftsmen Local 7 Pension Plan was adopted pursuant to a motion duly made, seconded and approved by the Trustees present at the meeting of June 24, 2022.

MANAGEMENT TRUSTEES	UNION TRUSTEES
Doug Crowe	Shawn Bolyard
Doug Clowe	Snawn Bolyard
y m	Konlogge
Mike Rohr	Tom Dieringer
	Rut Nugh
Jim Valentine	Rich Nagle

AMENDMENT NO. 1 TO THE AMENDED AND RESTATED AGREEMENT AND DECLARATION OF TRUST FOR THE BRICKLAYERS AND ALLIED CRAFTSMEN LOCAL NO. 7 PENSION FUND

WHEREAS, the Trust was amended and restated effective March 9, 2012; and

WHEREAS, Article IX permits the Trustees to amend or modify this Trust at any time by majority vote; and

WHEREAS, the Trustees desire to amend the Trust to alter the rules governing a quorum.

NOW THEREFORE, the Board of Trustees has declared and agreed that the Trust shall be amended as follows:

- A. Effective September 15, 2017, Article V, Section 1, Subsection (3) shall be amended to read as follows:
 - (3) A quorum shall consist of three (3) Trustees, one of which must be a Union Trustee and one of which must be an Employer Trustee. If at any meeting the number of Union Trustees and Employer Trustees present shall be unequal then the group of Trustees lesser in number shall be entitled to east the same number of votes as the other group of Trustees.

B. Except as herein expressly amended or modified herein, all of the terms and provisions of the TRUST are hereby affirmed.

IN WITNESS WHEREOF, this Amendment No. 1 has been executed by the Trustees on this 15th day of September, 2017.

MANAGEMENT TRUSTEES

UNION TRUSTEES

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

TEMPLATE 4A v20220701p

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

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

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

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

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

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

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

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

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

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

The information to be provided is:

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

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

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

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

[Sheet: 4A-2 SFA Ben Pmts]

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

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

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

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

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

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

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

Additional instructions for each individual worksheet:

Sheet

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

See instructions on 4A-1 Interest Rates.

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

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

On this sheet, you will provide:

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

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

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

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

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

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

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

On this sheet, you will provide:

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

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

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

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

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

On this sheet, you will provide:

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

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

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

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

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

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

On this sheet, you will provide:

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

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

Version Updates (newest version at top)

Version Date updated

v20220701p 07/01/2022

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

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

PLAN	INFORM	ATION
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Abbreviated Plan Name:	Brick 7 Pension	
EIN:	34-6666798	
PN:	001	
Initial Application Date:	06/27/2022	
SFA Measurement Date:	03/31/2022	For a plan other than a plan described in § 4262.4(g) (i.e., for a plan that has <u>not</u> 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 quarte immediately preceding the plan's initial application date.
Last day of first plan year ending after the measurement date:	04/30/2022	
Non-SFA Interest Rate U	Jsed:	5.28% Rate used in projection of non-SFA assets.

SFA Interest Rate Used: 2.93%

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:	6.75%	Interest rate used for the funding standard account projections in the plan's most recently completed certification of plan status before 1/1/2021.
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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):	June 2022	1.02%	2.80%	3.38%	24-month average segment rates without regard to interest rate stabilization rules. These rates are issued by IRS each month. For example, the	
1 month preceding month in which plan's initial application is filed, and corresponding segment rates:	May 2022	0.93%	2.72%	3.32%	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-	
2 months preceding month in which plan's initial application is filed, and corresponding segment rates:	April 2022	0.87%	2.67%	3.29%	Month Average Segment Rates Without 25-Year Average Adjustment"). They are also available on IRS' Funding Yield	
3 months preceding month in which plan's initial application is filed, and corresponding segment rates:	March 2022	0.87%	2.64%	3.28%	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)	(s):		5.28%	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):	5.28%	This amount is calculated	based on the other inform	nation entered above.		
Non-SFA Interest Rate Match Check:	Match	If the non-SFA Interest Rate Calculation is not equal to the non-SFA Interest Rate Used, provide explanation below.				

gment rates plus 67 basi	2.93%	This amount is calculated based on the other information entered.			
2.93%	This amount is calculated based on the other information entered above.				
Match	If the SFA Interest Rate Calculation is not equal to	the SFA Interest Rate Us	ed, provide explanation below.		
	2.93%		2.93% This amount is calculated based on the other information entered above.		

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:	Brick 7 Pension			
EIN:	34-6666798			
PN:	001			
SFA Measurement Date:	03/31/2022			

		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				
04/01/2022	04/30/2022	\$246,486	\$18,946	\$4,439	\$0	\$269,871				
05/01/2022	04/30/2023	\$2,876,258	\$269,993	\$160,701	\$0	\$3,306,952				
05/01/2023	04/30/2024	\$2,789,397	\$354,351	\$253,962	\$0	\$3,397,710				
05/01/2024	04/30/2025	\$2,697,767	\$386,665	\$277,938	\$0	\$3,362,370				
05/01/2025	04/30/2026	\$2,600,943	\$436,507	\$315,085	\$0	\$3,352,535				
05/01/2026	04/30/2027	\$2,501,319	\$507,876	\$355,618	\$0	\$3,364,813				
05/01/2027	04/30/2028	\$2,398,876	\$553,873	\$366,868	\$535	\$3,320,152				
05/01/2028	04/30/2029	\$2,294,299	\$586,073	\$384,638	\$1,075	\$3,266,085				
05/01/2029	04/30/2030	\$2,183,777	\$626,685	\$397,874	\$1,543	\$3,209,879				
05/01/2030	04/30/2031	\$2,076,024	\$687,558	\$430,890	\$2,103	\$3,196,575				
05/01/2031	04/30/2032	\$1,967,733	\$750,472	\$455,886	\$3,340	\$3,177,431				
05/01/2032	04/30/2033	\$1,859,278	\$785,579	\$466,587	\$4,534	\$3,115,978				
05/01/2033	04/30/2034	\$1,750,981	\$807,124	\$488,607	\$5,670	\$3,052,382				
05/01/2034	04/30/2035	\$1,643,134	\$878,186	\$496,504	\$7,026	\$3,024,850				
05/01/2035	04/30/2036	\$1,536,021	\$876,781	\$502,058	\$8,483	\$2,923,343				
05/01/2036	04/30/2037	\$1,429,925	\$889,052	\$499,811	\$10,038	\$2,828,826				
05/01/2037	04/30/2038	\$1,325,132	\$883,574	\$496,877	\$11,635	\$2,717,218				
05/01/2038	04/30/2039	\$1,221,927	\$924,901	\$496,480	\$13,556	\$2,656,864				
05/01/2039	04/30/2040	\$1,120,644	\$926,071	\$495,928	\$15,727	\$2,558,370				
05/01/2040	04/30/2041	\$1,021,703	\$929,022	\$487,045	\$18,181	\$2,455,951				
05/01/2041	04/30/2042	\$925,612	\$921,262	\$478,492	\$21,158	\$2,346,524				
05/01/2042	04/30/2043	\$832,930	\$899,497	\$470,268	\$24,234	\$2,226,929				
05/01/2043	04/30/2044	\$744,209	\$875,042	\$467,661	\$28,375	\$2,115,287				
05/01/2044	04/30/2045	\$659,936	\$855,945	\$454,125	\$32,916	\$2,002,922				
05/01/2045	04/30/2046	\$580,523	\$831,936	\$438,861	\$37,742	\$1,889,062				
05/01/2046	04/30/2047	\$506,293	\$801,806	\$427,327	\$43,607	\$1,779,033				
05/01/2047	04/30/2048	\$437,485	\$772,102	\$410,431	\$49,503	\$1,669,521				
05/01/2048	04/30/2049	\$374,274	\$739,102	\$396,366	\$56,123	\$1,565,865				
05/01/2049	04/30/2050	\$316,793	\$704,793	\$378,499	\$62,996	\$1,463,081				
05/01/2050	04/30/2051	\$265,122	\$669,296	\$358,315	\$69,892	\$1,362,625				

TEMPLATE 4A - Sheet 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

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

PLAN INFORMATION

Abbreviated Plan Name:	Brick 7 Pension			
EIN:	34-6666798			
PN:	001			
SFA Measurement Date:	03/31/2022			

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

PROJECTED ADMINISTRATIVE EXPENSES for: Total Participant Count SFA Measurement Date at Beginning of Plan / Plan Year Start Date Plan Year End Date Year **PBGC Premiums** Other Total 04/01/2022 04/30/2022 N/A \$0 \$9,583 \$9,583 05/01/2022 04/30/2023 437 \$13,886 \$119,713 \$133,599 05/01/2023 04/30/2024 437 \$14,233 \$106,589 \$120,822 05/01/2024 04/30/2025 437 \$14,589 \$109,254 \$123,843 05/01/2025 04/30/2026 437 \$14,953 \$111,986 \$126,939 05/01/2026 04/30/2027 437 \$15,327 \$114,785 \$130,112 05/01/2027 04/30/2028 437 \$15,710 \$117,655 \$133,365 05/01/2028 04/30/2029 437 \$16,103 \$120,596 \$136,699 05/01/2029 04/30/2030 437 \$16,506 \$123,610 \$140,116 05/01/2030 437 \$143,619 04/30/2031 \$16,918 \$126,701 05/01/2031 04/30/2032 437 \$22,724 \$129,869 \$152,593 05/01/2032 04/30/2033 437 \$23,874 \$132,534 \$156,408 05/01/2033 04/30/2034 437 \$24,471 \$135,847 \$160,318 05/01/2034 04/30/2035 437 \$25,083 \$139,243 \$164,326 05/01/2035 04/30/2036 437 \$25,710 \$142,724 \$168,434 05/01/2036 04/30/2037 437 \$26,353 \$146,292 \$172,645 05/01/2037 04/30/2038 437 \$27,012 \$149,949 \$176,961 05/01/2038 04/30/2039 437 \$27,687 \$153,698 \$181,385 05/01/2039 04/30/2040 437 \$28,379 \$157,541 \$185,920 05/01/2040 04/30/2041 437 \$29,089 \$161,479 \$190,568 05/01/2041 04/30/2042 437 \$29,816 \$165,516 \$195,332 05/01/2042 04/30/2043 437 \$30,561 \$169,654 \$200,215 \$205,220 05/01/2043 04/30/2044 437 \$31,325 \$173,895 05/01/2044 437 \$210,351 04/30/2045 \$32,108 \$178,243 05/01/2045 04/30/2046 437 \$32,911 \$182,699 \$215,610 05/01/2046 04/30/2047 437 \$33,734 \$179,750 \$213,484 05/01/2047 04/30/2048 437 \$34,577 \$165,766 \$200,343 05/01/2048 04/30/2049 437 \$35,442 \$152,462 \$187,904 05/01/2049 04/30/2050 437 \$36,328 \$139,242 \$175,570 05/01/2050 04/30/2051 437 \$37,236 \$126,279 \$163,515

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

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

PLAN INFORMATION	I
Abbreviated	ĺ

SFA Interest Rate: 2.93%

Plan Name:	Brick 7 Pension	
EIN:	34-6666798	
PN:	001	
MPRA Plan?	Yes	Meets the definition of a MPRA plan described in § 4262.4(a)(3)?
If a MPRA Plan, which method yields the greatest amount of SFA?	increasing assets method	MPRA increasing assets method described in § 4262.4(a)(2)(i). MPRA present value method described in § 4262.4(a)(2)(ii).
SFA Measurement Date:	03/31/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$6,685,484	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$35,441,534	Per § 4262.4(a)(1), the lowest whole dollar amount (not less than \$0) for which, as of the last day of each plan year during the SFA coverage period, projected SFA assets and projected non-SFA assets are both greater than or equal to zero.
Projected SFA exhaustion year:		Only required on this sheet if the requested amount of SFA is based on the "basic method". Plan Year Start Date of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets.
Non-SFA Interest Rate:	5.28%	

SFA Measurement Date	Nico Vere Evil Dete	(1)	(2) Withdrawal Liability	Other Payments to Plan (excluding financial	Benefit Payments (should match total from	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match	(4) and (5)) and Administrative Expenses (from (6)) Paid from	Based on SFA Interest	(prior year assets +	Administrative Expenses (from (6)) Paid from	Income Based on Non-	(12) Projected Non-SFA Assets at End of Pla Year (prior year assets + (1) + (2) + (3) +
/ Plan Year Start Date	Plan Year End Date	Contributions	Payments	assistance and SFA)	Sheet 4A-2)	Measurement Date	total from Sheet 4A-3)	SFA Assets	Rate	(7) + (8))	Non-SFA Assets	SFA Interest Rate	(10) + (11))
04/01/2022	04/30/2022	\$51,525	\$0 \$0		-\$269,871	-\$1,654,578		-\$1,934,032	\$82,156		\$0 \$0	\$29,529	\$6,766,5
05/01/2022 05/01/2023	04/30/2023 04/30/2024	\$624,900 \$625,500	\$0 \$0		-\$3,306,952 -\$3,397,710		-\$133,599 -\$120,822	-\$3,440,551	\$934,137		\$0 \$0	\$373,558	\$7,764,9
05/01/2024	04/30/2025	\$625,500	\$0 \$0		-\$3,362,370		-\$120,822 -\$123,843	-\$3,518,532 -\$3,486,213	\$859,565 \$782,127		\$0 \$0	\$426,293 \$481,827	\$8,816,7 \$9,924,1
05/01/2024	04/30/2026	\$625,500	\$0 \$0		-\$3,352,535		-\$125,645	-\$3,479,474	\$702,995		\$0 \$0	\$540,294	\$11,089,9
05/01/2026	04/30/2027	\$625,500	\$0 \$0		-\$3,364,813		-\$130,112	-\$3,494,925	\$621,420		\$0	\$601,848	\$12,317,2
05/01/2027	04/30/2028	\$625,500	\$0 \$0		-\$3,320,152		-\$133,365	-\$3,453,517	\$537,828			\$666,652	\$13,609,4
05/01/2028	04/30/2029	\$625,500	\$0 \$0		-\$3,266,085		-\$136,699	-\$3,402,784	\$453,137		\$0	\$734,878	\$14,969,7
05/01/2029	04/30/2030	\$625,500	\$0 \$0		-\$3,209,879		-\$140,116	-\$3,349,995	\$367,480			\$806,706	\$16,401,9
05/01/2030	04/30/2031	\$625,500	\$0		-\$3,196,575		-\$143,619	-\$3,340,194	\$280,234			\$882,326	\$17,909,8
05/01/2031	04/30/2032	\$625,500	\$0		-\$3,177,431		-\$152,593	-\$3,330,024	\$190,726			\$961,939	\$19,497,2
05/01/2032	04/30/2033	\$625,500	\$0		-\$3,115,978		-\$156,408	-\$3,272,386	\$99,582		\$0	\$1,045,756	\$21,168,5
05/01/2033	04/30/2034	\$625,500	\$0		-\$3,052,382		-\$160,318	-\$1,850,294	\$0		-\$1,362,406	\$1,098,494	\$21,530,1
05/01/2034	04/30/2035	\$625,500	\$0		-\$3,024,850		-\$164,326	\$0	\$0	\$0	-\$3,189,176	\$1,069,979	\$20,036,4
05/01/2035	04/30/2036	\$625,500	\$0		-\$2,923,343		-\$168,434	\$0	\$0	\$0	-\$3,091,777	\$993,650	\$18,563,7
05/01/2036	04/30/2037	\$625,500	\$0		-\$2,828,826		-\$172,645	\$0	\$0	\$0	-\$3,001,471	\$918,249	\$17,106,0
05/01/2037	04/30/2038	\$625,500	\$0		-\$2,717,218		-\$176,961	\$0	\$0	\$0	-\$2,894,179	\$844,077	\$15,681,4
05/01/2038	04/30/2039	\$625,500	\$0		-\$2,656,864		-\$181,385	\$0	\$0	\$0	-\$2,838,249	\$770,316	\$14,239,0
05/01/2039	04/30/2040	\$625,500	\$0		-\$2,558,370		-\$185,920	\$0	\$0	\$0	-\$2,744,290	\$696,604	\$12,816,8
05/01/2040	04/30/2041	\$625,500	\$0		-\$2,455,951		-\$190,568	\$0	\$0	\$0	-\$2,646,519	\$624,060	\$11,419,8
05/01/2041	04/30/2042	\$625,500	\$0		-\$2,346,524		-\$195,332	\$0	\$0	\$0	-\$2,541,856	\$553,028	\$10,056,5
05/01/2042	04/30/2043	\$625,500	\$0		-\$2,226,929		-\$200,215	\$0	\$0	\$0	-\$2,427,144	\$484,034	\$8,738,9
05/01/2043	04/30/2044	\$625,500	\$0		-\$2,115,287		-\$205,220	\$0	\$0	\$0	-\$2,320,507	\$417,243	\$7,461,1
05/01/2044	04/30/2045	\$625,500	\$0		-\$2,002,922		-\$210,351	\$0	\$0	\$0	-\$2,213,273	\$352,572	\$6,225,9
05/01/2045	04/30/2046	\$625,500	\$0		-\$1,889,062		-\$215,610	\$0	\$0		-\$2,104,672	\$290,184	\$5,036,9
05/01/2046	04/30/2047	\$625,500	\$0		-\$1,779,033		-\$213,484	\$0	\$0		-\$1,992,517	\$230,328	\$3,900,2
05/01/2047	04/30/2048	\$625,500	\$0		-\$1,669,521		-\$200,343	\$0	\$0		-\$1,869,864	\$173,507	\$2,829,4
05/01/2048	04/30/2049	\$625,500	\$0		-\$1,565,865		-\$187,904	\$0	\$0		-\$1,753,769	\$119,991	\$1,821,
05/01/2049	04/30/2050	\$625,500	\$0		-\$1,463,081		-\$175,570	\$0	\$0		-\$1,638,651	\$69,754	\$877,
05/01/2050	04/30/2051	\$625,500	\$0		-\$1,362,625		-\$163,515	\$0	\$0	\$0	-\$1,526,140	\$22,875	

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.

SFA Interest Rate:

PLAN INFORMATION	N	
Abbreviated Plan Name:	Brick 7 Pension	
EIN:	34-6666798	
PN:	001	
MPRA Plan?	Yes	Meets the definition of a MPRA plan described in
If a MPRA Plan, which method yields the greatest amount of SFA?	increasing assets method	MPRA increasing assets method described in § 426 MPRA present value method described in § 4262.4
SFA Measurement Date:	03/31/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$6,693,993	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$40.681.676	Per § 4262.4(a)(2)(i), the lowest whole dollar amounts SFA coverage period, projected SFA assets and prolast day of the SFA coverage period, the sum of prosuch sum as of the last day of the immediately precedent.
Projected SFA exhaustion year:		Only required on this sheet if the requested amount Plan Year Start Date of the plan year in which the year exceeds the beginning-of-year projected SFA
Non-SFA Interest Rate:	5.28%	

					On this S	Sheet, show payments IN	NTO the plan as positive ar	mounts, and payments OUT	of the plan as negative ar	mounts.			
		(1)	(2)	(3)	(4)	(5) Make-up Payments	(6)	(7)	(8)	(9)	(10)	(11)	(12) Projected Non-SFA
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from	Attributable to Reinstatement of Benefits Suspended through the SFA	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 4A-3)	Administrative Expenses (from (6)) Paid from	Based on SFA Interest	Projected SFA Assets at End of Plan Year (prior year assets +	Administrative Expenses (from (6)) Paid from	Non-SFA Investment Income Based on Non- SFA Interest Rate	Assets at End of Plan Year (prior year assets + (1) + (2) + (3) +
			Payments	,	Sheet 4A-2)	Measurement Date		SFA Assets	Rate	(7) + (8)	Non-SFA Assets		(10) + (11))
04/01/2022	04/30/2022 04/30/2023	\$51,525	\$0		-\$269,871 \$2,206,052	-\$1,654,578			\$94,950		\$0		\$6,766,538
05/01/2022 05/01/2023	04/30/2023	\$624,900 \$625,500	\$0 \$0		-\$3,306,952 -\$3,397,710		-\$133,599 -\$120,822		\$1,088,048 \$1,017,985		\$0 \$0		\$7,764,996 \$8,816,789
05/01/2024	04/30/2025	\$625,500	\$0 \$0		-\$3,362,370		-\$120,822		\$945,189				\$9,924,116
05/01/2024	04/30/2026	\$625,500	\$0 \$0		-\$3,352,535		-\$126,939		\$870,835		\$0		\$11,089,910
05/01/2026	04/30/2027	\$625,500	\$0 \$0		-\$3,364,813		-\$130,112		\$794,177				\$12,317,258
05/01/2027	04/30/2028	\$625,500	\$0		-\$3,320,152		-\$133,365		\$715,648				\$13,609,410
05/01/2028	04/30/2029	\$625,500	\$0		-\$3,266,085		-\$136,699		\$636,166				\$14,969,788
05/01/2029	04/30/2030	\$625,500	\$0		-\$3,209,879		-\$140,116		\$555,872				\$16,401,994
05/01/2030	04/30/2031	\$625,500	\$0		-\$3,196,575		-\$143,619	-\$3,340,194	\$474,147		\$0	\$882,326	\$17,909,820
05/01/2031	04/30/2032	\$625,500	\$0		-\$3,177,431		-\$152,593	-\$3,330,024	\$390,319	\$12,034,771	\$0	\$961,939	\$19,497,259
05/01/2032	04/30/2033	\$625,500	\$0		-\$3,115,978		-\$156,408	-\$3,272,386	\$305,024	\$9,067,409	\$0	\$1,045,756	\$21,168,515
05/01/2033	04/30/2034	\$625,500	\$0		-\$3,052,382		-\$160,318	-\$3,212,700	\$218,949	\$6,073,658	\$0	\$1,133,998	\$22,928,013
05/01/2034	04/30/2035	\$625,500	\$0		-\$3,024,850		-\$164,326	-\$3,189,176	\$131,574	\$3,016,056	\$0	\$1,226,900	\$24,780,413
05/01/2035	04/30/2036	\$625,500	\$0		-\$2,923,343		-\$168,434	-\$3,016,056	\$0		-\$75,721	\$1,322,733	\$26,652,925
05/01/2036	04/30/2037	\$625,500	\$0		-\$2,828,826		-\$172,645		\$0		-\$3,001,471	\$1,345,356	\$25,622,310
05/01/2037	04/30/2038	\$625,500	\$0		-\$2,717,218		-\$176,961		\$0		-\$2,894,179		\$24,647,366
05/01/2038	04/30/2039	\$625,500	\$0		-\$2,656,864		-\$181,385		\$0		-\$2,838,249	\$1,243,716	\$23,678,333
05/01/2039	04/30/2040	\$625,500	\$0		-\$2,558,370		-\$185,920		\$0		-\$2,744,290		\$22,754,542
05/01/2040	04/30/2041	\$625,500	\$0		-\$2,455,951		-\$190,568		\$0		-\$2,646,519		\$21,882,294
05/01/2041	04/30/2042	\$625,500	\$0		-\$2,346,524		-\$195,332		\$0		-\$2,541,856		\$21,071,382
05/01/2042	04/30/2043	\$625,500	\$0		-\$2,226,929		-\$200,215		\$0		-\$2,427,144	\$1,065,617	\$20,335,355
05/01/2043	04/30/2044	\$625,500	\$0		-\$2,115,287		-\$205,220		\$0		-\$2,320,507	\$1,029,534	\$19,669,882
05/01/2044	04/30/2045	\$625,500 \$625,500	\$0		-\$2,002,922		-\$210,351 \$215,610		\$0 \$0		-\$2,213,273 \$2,104,672	\$997,192	\$19,079,301
05/01/2045	04/30/2046	\$625,500 \$625,500	\$0 \$0		-\$1,889,062 \$1,770,033		-\$215,610 \$213,484		\$0 \$0		-\$2,104,672 \$1,002,517	\$968,839	\$18,568,968 \$18,146,767
05/01/2046 05/01/2047	04/30/2047 04/30/2048	\$625,500 \$625,500	\$0 \$0		-\$1,779,033 -\$1,669,521		-\$213,484 -\$200,343	· ·	\$0 \$0		-\$1,992,517 -\$1,869,864	\$944,816 \$925,721	\$18,146,767 \$17,828,124
05/01/2047	04/30/2049	\$625,500	\$0 \$0		-\$1,565,865		-\$200,343 -\$187,904		\$0 \$0		-\$1,753,769	\$923,721	\$17,611,777
05/01/2049	04/30/2049	\$625,500	\$0 \$0		-\$1,463,081		-\$175,570		\$0 \$0		-\$1,638,651	\$903,499	\$17,502,125
05/01/2050	04/30/2051	\$625,500	\$0 \$0		-\$1,362,625		-\$163,515		\$0 \$0		-\$1,526,140	\$900,641	\$17,502,126
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This document goes into effect August 8, 2022. Any applications filed before then would be under

TEMPLATE 9 v20220701p

Reconciliation and Assumption Change for SFA Amount from Interim Final Rule Application

File name: Template 9 Plan Name, where "Plan Name" is an abbreviated version of the plan name.

Instructions for Addendum C for Supplemented Applications, Sections F, G and H

Provide a reconciliation of the change in the requested amount of SFA under the final rule as shown in Template 4A or Template 4B (whichever is applicable) from the total amount of SFA approved under the interim final rule as shown in Template 4 of the application approved under the interim final rule.

If the filer is proposing a change to the plan's employer contribution assumption to exclude contribution rate increases agreed to on or after July 9, 2021, as permitted under § 4262.4(c)(3) of PBGC's SFA regulation, provide a deterministic projection using the "basic method" of determining the SFA amount described in § 4262.4(a)(1) without reflecting the changed assumption, in the same format as sheet 4A-4 SFA Details .4(a)(1) of Template 4A.

Additional instructions for each individual worksheet:

Complete sheet 9-1A, 9-1B, 9-1C, 9-1D, 9-1E, or 9-1F depending on the method used to calculate the requested SFA amount under the final rule, and depending on whether the filer is proposing a change to the plan's employer contribution assumption. See below for more explanation of which sheet is required.

Sheet

9-1A Section F, Item (1): Reconciliation - Summary for non-MPRA plans using the "basic method" under § 4262.4(a)(1) with no contribution increases agreed to on or after July 9, 2021

For Item number 1, show the SFA amount determined under the interim final rule, as shown in Template 4 of the application that was approved under the interim final rule.

For Item number 2, show the SFA amount determined under the final rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates, as shown in Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.

9-1B Section F, Item (1): Reconciliation - Summary for non-MPRA plans using the "basic method" under § 4262.4(a)(1) with contribution increases agreed to on or after July 9, 2021

For Item number 1, show the SFA amount determined under the interim final rule, as shown in Template 4 of the application that was approved under the interim final rule.

For Item number 2, show the SFA amount determined under the final rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates, and include the deterministic projection in Sheet 9-2 Recon Details.

For Item number 3, show the SFA amount determined under the final rule using the "basic method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021, as shown in Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.

9-1C Section G, Item (2): Reconciliation - Summary for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method" described in § 4262.4(a)(2)(i) with no contribution increases agreed to on or after July 9, 2021

For Item number 1, show the SFA amount determined under the interim final rule, as shown in Template 4 of the application that was approved under the interim final rule.

For Item number 2, show the SFA amount determined under the final rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates, as shown in Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.

For Item number 3, show the SFA amount determined under the final rule using the "increasing assets method" with no assumption changes other than using the non-SFA and SFA interest rates, as shown in Sheet '4A-5 SFA Details .4(a)(2)(i)' of Template 4A.

9-1D Section G, Item (2): Reconciliation - Summary for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method" described in § 4262.4(a)(2)(i) with contribution increases agreed to on or after July 9, 2021

For Item number 1, show the SFA amount determined under the interim final rule, as shown in Template 4 of the application that was approved under the interim final rule.

For Item number 2, show the SFA amount determined under the final rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates, and include the deterministic projection in Sheet 9-2 Recon Details.

For Item number 3, show the SFA amount determined under the final rule using the "basic method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021, as shown in Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.

For Item number 4, show the SFA amount determined under the final rule using the "increasing assets method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021, as shown in Sheet '4A-5 SFA Details .4(a)(2)(i)' of Template 4A.

9-1E Section H, Item (2): Reconciliation - Summary for MPRA plans for which the requested amount of SFA is determined under the "present value method" described in § 4262.4(a)(2)(ii) with no contribution increases agreed to on or after July 9, 2021

For Item number 1, show the SFA amount determined under the interim final rule, as shown in Template 4 of the application that was approved under the interim final rule.

For Item number 2, show the SFA amount determined under the final rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates, as shown in Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.

For Item number 3, show the SFA amount determined under the final rule using the "alternative present value method" with no assumption changes other than using the non-SFA and SFA interest rates, as shown in Template 4B.

9-1F Section H, Item (2): Reconciliation - Summary for MPRA plans for which the requested amount of SFA is determined under the "present value method" described in § 4262.4(a)(2)(ii) with contribution increases agreed to on or after July 9, 2021

For Item number 1, show the SFA amount determined under the interim final rule, as shown in Template 4 of the application that was approved under the interim final rule.

For Item number 2, show the SFA amount determined under the final rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates, and include the deterministic projection in Sheet 9-2 Recon Details.

For Item number 3, show the SFA amount determined under the final rule using the "basic method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021, as shown in Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.

For Item number 4, show the SFA amount determined under the final rule using the "alternative present value method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021, as shown in Template 4B.

9-2 Section F, Item (1): Reconciliation - Details for SFA amount under the Final Rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates

Sheet 9-2 is not required if all the assumptions used in determining the requested SFA amount under the final rule are the same as those used in the application that was approved under the interim final rule (except for the non-SFA and SFA interest rates).

See Template 4A instructions for Sheet 4A-4, except provide the projection used to determine the intermediate Item number 2 SFA amount from Sheets 9-1B, 9-1D, or 9-1F (whichever applies), under the "basic method" described in § 4262.4(a)(1) and before any assumption change related to excluded contribution increases agreed to on or after July 9, 2021. Unlike Sheet 4A-4, it is not necessary to explicitly identify the projected SFA exhaustion year in Sheet 9-2.

Version Updates (newest version at top)

Version Date updated

v20220701p 07/01/2022

Reconciliation - Summary for non-MPRA plans using the "basic method" under § 4262.4(a)(1) with no contribution increases agreed to on or after July 9, 2021

See Template 9 Instructions for Additional Instructions for Sheet 9-1A.

PLAN INFORMATION	PLAN INFORMATION					
Abbreviated						
Plan Name:						
EIN:						
PN:						
SFA Measurement Date:						
MPRA Plan?						
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.			NOTE: No Recon Details sheets are required for any of the Item numbers.	
1	SFA amount under the Interim Final Rule	N/A		From Template 4 of the application that was approved under the Interim Final Rule provisions.	
2	SFA amount under the Final Rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates	\$0		From Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.	

Reconciliation - Summary for non-MPRA plans using the "basic method" under § 4262.4(a)(1) with contribution increases agreed to on or after July 9, 2021

See Template 9 Instructions for Additional Instructions for Sheet 9-1B.

PLAN INFORMATION	PLAN INFORMATION					
Abbreviated Plan Name:						
EIN:						
PN:						
SFA Measurement Date:						
MPRA Plan?						
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	NOTE: A sheet with Recon Details is only required for Item number 2.
1	SFA amount under the Interim Final Rule	N/A		From Template 4 of the application that was approved under the Interim Final Rule provisions.
2	SFA amount under the Final Rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates	\$0		Show details supporting the SFA amount on Sheet 9-2.
3	SFA amount under the Final Rule using the "basic method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021	\$0		From Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.

Reconciliation - Summary for MPRA plans using the "increasing assets method" under § 4262.4(a)(2)(i) with no contribution increases agreed to on or after July 9, 2021

See Template 9 Instructions for Additional Instructions for Sheet 9-1C.

PLAN INFORMATION

Abbreviated Plan Name:	Brick 7					
EIN:	34-6666798					
PN:	001					
SFA Measurement Date:	03/31/2022					
MPRA Plan?	Yes					
If a MPRA Plan, which method yields the greatest amount of SFA?	Increasing Assets Method					

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	NOTE: No Recon Details sheets are required for any of the Item numbers.
1	SFA amount under the Interim Final Rule	N/A	\$31,602,315	From Template 4 of the application that was approved under the Interim Final Rule provisions.
	SFA amount under the Final Rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates	\$3,839,219	\$35,441,534	From Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.
3	SFA amount under the Final Rule using the "increasing assets method" with no assumption changes other than using the non-SFA and SFA interest rates	\$5,240,141	\$40,681,676	From Sheet '4A-5 SFA Details .4(a)(2)(i)' of Template 4A.

Reconciliation - Summary for MPRA plans using the "increasing assets method" under § 4262.4(a)(2)(i) with contribution increases agreed to on or after July 9, 2021

See Template 9 Instructions for Additional Instructions for Sheet 9-1D.

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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 (from prior Item number)		NOTE: A sheet with Recon Details is only required for Item 2.
1	SFA amount under the Interim Final Rule	N/A		From Template 4 of the application that was approved under the Interim Final Rule provisions.
2	SFA amount under the Final Rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates	\$0		Show details supporting the SFA amount on Sheet 9-2.
3	SFA amount under the Final Rule using the "basic method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021	\$0		From Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.
4	SFA amount under the Final Rule using the "increasing assets method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021	\$0		From Sheet '4A-5 SFA Details .4(a)(2)(i)' of Template 4A.

Reconciliation - Summary for MPRA plans using the "alternative present value method" under § 4262.4(a)(2)(ii) with no contribution increases agreed to on or after July 9, 2021

See Template 9 Instructions for Additional Instructions for Sheet 9-1E.

PLAN INFORMATION	V	
Abbreviated		
Plan Name:		
EIN:		
PN:		
SFA Measurement Date:		
MPRA Plan?		
If a MPRA Plan, which method yields the greatest amount of SFA?		

Item ni	umber	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	NOTE: No Recon Details sheets are required for any of the Item numb		
1	l	SFA amount under the Interim Final Rule	N/A		From Template 4 of the application that was approved under the Interim Final Rule provisions.		
2	2	SFA amount under the Final Rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates	\$0		From Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.		
3	3	SFA amount under the Final Rule using the "alternative present value method" with no assumption changes other than using the non-SFA and SFA interest rates	\$0		From Template 4B.		

Reconciliation - Summary for MPRA plans using the "alternative present value method" under § 4262.4(a)(2)(ii) with contribution increases agreed to on or after July 9, 2021

See Template 9 Instructions for Additional Instructions for Sheet 9-1F.

PLAN INFORMATION	1			
Abbreviated Plan Name:				
EIN:				
PN:				
SFA Measurement Date:				
MPRA Plan?				
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 NOT		NOTE: A sheet with Recon Details is only required for Item 2.		
1	SFA amount under the Interim Final Rule	N/A		From Template 4 of the application that was approved under the Interim Final Rule provisions.		
2	SFA amount under the Final Rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates	\$0		Show details supporting the SFA amount on Sheet 9-2.		
3	SFA amount under the Final Rule using the "basic method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021	\$0		From Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.		
4	SFA amount under the Final Rule using the "alternative present value method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021	\$0		From Template 4B.		

Reconciliation - Details for SFA amount under the Final Rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates

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

PLAN INFORMATION	1	
Abbreviated Plan Name:		
EIN:		
PN:		
MPRA Plan?		
If a MPRA Plan, which method yields the greatest amount of SFA?		
SFA Measurement Date:		
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:		
Non-SFA Interest Rate:		
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) Make-up Payments Attributable to Reinstatement of	(6) Administrative Expenses			(9) Projected SFA Assets at			(12) Projected Non-SFA Assets at End of Plan Year
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	Benefits Suspended through the SFA Measurement Date	(excluding amount owed PBGC under 4261 of ERISA)	Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate		Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	(prior year assets + $(1) + (2) + (3) + (10) + (11)$)



February 23, 2023

Pension Benefit Guaranty Corporation 445 12th St. SW Washington, DC 20024

To Whom It May Concern:

Please be advised that PNC Bank has an open account in good standing for the company referenced below. Should you have any questions or concerns please do not hesitate to contact me.

Bricklayers & Allied Craftsmen Local #7 Pension Plan

TYPE: Checking Account

ACCOUNT NUMBER:

ROUTING NUMBER: 043000096

Wire Info

SWIFT CODE: PNCCUS33

ROUTING NUMBER: 043000096 Wire Address: PNC Bank N.A.

249 Fifth Ave.

Pittsburgh, PA 15222

Sincerely,

Michelle Schmock

Vice President-Treasury Management

Capicle to Schmod

Signed and sworn to before me on February 23 2023, by Michelle Schmock. This

Signature was acknowledged before me.

Brighid Hillmuth

Expiration: November 19, 2023



February 23, 2023

Pension Benefit Guaranty Corporation 445 12th St. SW Washington, DC 20024

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Please be advised that PNC Bank has an open account in good standing for the company referenced below. Should you have any questions or concerns please do not hesitate to contact me.

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ACCOUNT NUMBER:

ROUTING NUMBER: 043000096

Wire Info

SWIFT CODE: PNCCUS33

ROUTING NUMBER: 043000096

Wire Address: PNC Bank N.A. 249 Fifth Ave.

Pittsburgh, PA 15222

Sincerely,

Michelle Schmock

Vice President-Treasury Management

Capicle to Schmod

Signd and sworn to before me on February 23 2023 by

Michelle Schmack This

Signature was acknowledged before me. I A

Brighid Willmuth

Expiration: November 19, 2023

ACH VENDOR/MISCELLANEOUS PAYMENT ENROLLMENT FORM

This form is used for Automated Clearing House (ACH) payments with an addendum record that contains payment-related information processed through the Vendor Express Program. Recipients of these payments should bring this information to the attention of their financial institution when presenting this form for completion. See reverse for additional instructions.

PRIVACY ACT STATEMENT

The following information is provided to comply with the Privacy Act of 1974 (P.L. 93-579). All information collected on this form is required under the provisions of 31 U.S.C. 3322 and 31 CFR 210. This information will be used by the Treasury Department to transmit payment data, by electronic means to vendor's financial institution. Failure to provide the requested information may delay or prevent the receipt of payments through the Automated Clearing House Payment System.

	AG	ENCY INFORM	IATION	
FEDERAL PROGRAM AGENCY				
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i de ca				
CONTACT PERSON NAME:				TELEPHONE NUMBER:
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ADDITIONAL INFORMATION:				
	PAYEE/	COMPANY INF	ORMATION	
NAME				SSN NO. OR TAXPAYER ID NO.
Bricklavers & Al	lied Craftsmen Local	#7 Pension	Plan	34-6666798
ADDRESS				
3660 Stutz Dr.,	Suite 101			
Canfield, Ohio 4	14406			
CONTACT PERSON NAME:				TELEPHONE NUMBER:
Kera Williamson				(330) 270-0453 x 2724
				V 888 /
	FINANCIAL	INSTITUTION	INFORMATIO	V
NAME:				
PNC Bank N.A.				
ADDRESS:				
249 Fifth Avenue				
	7:			
Pittsburgh, PA 1	5222			
ACH COORDINATOR NAME:	2. 35 1 COLORATOR			TELEPHONE NUMBER:
ACH Operations				(877) 824-5001
NINE-DIGIT ROUTING TRANSIT	NUMBER: 0 4	3 0 0	0 0 9	6
DEPOSITOR ACCOUNT TITLE:				
	llied Craftsmen Local	#7 Pension	Plan	
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TYPE OF ACCOUNT:				
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SIGNATURE AND TITLE OF AU	JTHORIZED OFFICIAL:	AVIIVGG	LOCKBOX	TELEPHONE NUMBER:
(Could be the same as ACH Co	ordinator)	VIIIT DO	0511	
Chickle D	inmoch	VICE PA	colden (, 330 , 375 - 8044
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