

August 5, 2024

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

*Submitted electronically via PBGC's e-Filing Portal*

**Re: Application for Special Financial Assistance**

To Whom It May Concern:

This is an application by the Employers – Warehousemen's Pension Trust Fund ("Plan") for special financial assistance ("SFA") from the Pension Benefit Guaranty Corporation ("PBGC") under the American Rescue Plan Act of 2021 ("ARPA"). The amount of SFA requested in this application is **\$38,523,935**. The following statements, certifications, and other documents are required in PBGC's instructions for an application for SFA.

The Plan is a multiemployer defined benefit pension plan that has been certified to be in critical and declining status, and covers about 1,800 participants and beneficiaries. Without SFA, the Plan is projected to go insolvent by the Plan year beginning April 1, 2036, and will need to apply to the PBGC for loan assistance and pay its participants and beneficiaries reduced benefits.

The Trustees, with guidance from their Plan professionals, have reviewed the rules and regulations regarding this SFA application and have agreed that it is in the best interest of the participants to submit this SFA application as early as possible.

We thank PBGC for its hard work in implementing and administering this important program. Please do not hesitate to contact us if you have questions regarding this application, or if you need more information.

Sincerely,

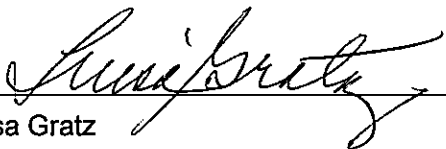


Luisa Gratz  
Chairperson

## Application for Special Financial Assistance Required Trustee Signatures

As required under §4262.6(b) of the Pension Benefit Guaranty Corporation (“PBGC”) final rule on applications for special financial assistance (“SFA”), this page provides signatures for current members of the Board of Trustees who have been authorized to sign the Plan’s application for SFA.

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Luisa Gratz  
Trustee

August 5, 2024

## (1) Cover Letter and Signatures

The preceding pages provide the cover letter for the application for special financial assistance (“SFA”) and required signatures from authorized members of the Board of Trustees.

## (2) Plan Sponsor and Authorized Representatives

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

**Plan Sponsor**      Board of Trustees  
Employers – Warehousemen’s Pension Trust Fund  
5625 S. Figueroa Street  
Los Angeles CA 90037-4037  
Phone: 323.751.5178

**Fund Administrator**      Lorena Gonzalez  
Plan Manager  
5625 S. Figueroa Street  
Los Angeles CA 90037-4037  
Phone: 323.751.5178  
Email: [lorena@ewptf.com](mailto:lorena@ewptf.com)

**Legal Counsel**      Steve Rehaut, Esq.  
Gilbert & Sackman  
3699 Wilshire Blvd, Suite 1200  
Los Angeles, CA 90010  
Phone: 323.938.3000  
Email: [smr@gslaw.com](mailto:smr@gslaw.com)

**Actuary**      Mark Hamwee, FSA  
Segal  
180 Howard St., Suite 1100  
San Francisco, CA 94105  
Phone: 415.263.8259  
Email: [mhamwee@segalco.com](mailto:mhamwee@segalco.com)

## (3) Eligibility for SFA

The Plan is eligible for SFA because it was certified to be in critical and declining status for the plan year beginning April 1, 2020, as well as for the plan years beginning April 1, 2021 and April 1, 2022.

## (4) Priority Status

N/A: this application is being submitted after March 11, 2023.

## (5) Narrative

### Detailed Narrative Description of Future Contributions and Withdrawal Liability Payments

Historical contribution base units (hours) were reviewed. Over the most recent 10-year period the hours were as follows:

<b>Year Beginning April 1,</b>	<b>Hours (All Employers)</b>
2013	573,514
2014	529,738
2015	485,565
2016	464,235
2017	480,614
2018	483,472
2019	460,846
2020	364,128
2021	404,999
2022	424,291

The geometric average rate of CBU decline is derived as one minus the ninth root of 424,291 hours divided by 573,514 hours, or a 3.3% decline per year. Based on PBGC guidance, the projected CBU assumption is limited to a 3% annual decline through March 31, 2033, and 1% thereafter.

Data provided by the Administrator shows total covered hours of 424,291 for the full plan year ending March 31, 2023. Annual hours were then projected forward using an assumed decline of 3% for 10 years and 1% thereafter, as described above. The average ultimate negotiated contribution rate used for the projections was \$4.42 per hour based on collective bargaining agreements in effect on July 9, 2021.

In addition, there was a review of the extent to which the CBU decline was “organic”, or what portion of it was not due to employer withdrawals. Over the same 10-year period, the hours for the employers that did not withdraw during the period were as follows:



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Year Beginning April 1,	Hours (Non-Withdrawn Employers)
2013	435,323
2014	398,112
2015	398,140
2016	404,585
2017	421,622
2018	431,751
2019	420,856
2020	364,128
2021	404,999
2022	424,291

The geometric average rate of CBU decline for only the employers that did not withdraw during the 10-year period is a 0.3% decline per year.

Finally, there was a review of withdrawal liability assessments for employers that withdrew over the most recent 10-year period. The following table lists the employers that withdrew over the 10-year period, the year of withdrawal, the employer’s contributions in the plan year immediately preceding the plan year of withdrawal, the total withdrawal liability collected, and the plan year of the final withdrawal liability payment. All of these employers settled their obligation by means of a one-time lump sum payment, although in some cases that payment was preceded by a series of periodic (monthly) withdrawal liability payments.

Employer Name	Withdrawal in Year Beginning April 1,	Contributions in Preceding Plan Year	Total Withdrawal Liability Collected	Final Payment in Year Beginning April 1,
Just Weight Truck Scale	2014	\$2,328	\$36,247	2019
Henry Company	2015	\$4,784	\$240,596	2016
Cal-Fiber, Inc.	2015	\$4,576	\$104,265	2016
Totten Tubes, Inc.	2015	\$138,236	\$1,813,843	2015
Jack Engle & Co	2019	\$58,647	\$125,000	2022

This information was used to estimate the withdrawal liability that the Plan can expect to collect due to projected future employer withdrawals. For this purpose, the total amount collected from each employer above was adjusted with interest at the valuation interest rate to the middle of the plan year following the plan year of withdrawal, and this was divided by contributions made for the plan year preceding the year of withdrawal. In the aggregate, this ratio was 11.41 over the period examined, suggesting that the Plan can expect to collect \$11.41 in the subsequent plan year for every dollar in annual contributions lost due to an employer withdrawal.

As noted above, the assumed annual rate of CBU decline is 3% for 10 years and 1% thereafter. Because the “organic” rate of decline is only 0.3%, the implied rate of decline due to withdrawals is

2.7% for 10 years, and 0.7% thereafter. The Plan is assumed to receive withdrawal liability lump sum payments corresponding to these declines due to withdrawals, which to an extent will offset the impact of the total CBU declines. The lump sum payments are calculated using the 11.41 factor described above.

As an example, between the 2027-28 plan year and the 2028-29 plan year, the contributions are projected to decline by 3%, from \$1,610,440 to \$1,562,125. This is a decrease in contributions of \$48,315. As noted above, the rate of decline due to withdrawals is 2.7%, which is nine-tenths of the total 3% decline. Therefore, nine-tenths of the decrease in contributions, or \$43,484, is assumed to be due to withdrawals. Using the 11.41 factor described above, this results in an assumed withdrawal liability lump sum payment of \$496,149, to be collected in the next plan year ending March 31, 2030.

These projected withdrawal liability payments are shown in Templates 4, 5, 6, and 8. They are assumed to result from complete withdrawals (not partial withdrawals). These assumed future withdrawals are the only source of assumed future withdrawal liability payments, because, among already withdrawn employers, all have either irrevocably settled their obligation or been written off as uncollectible.

## (6) a. Changes to Assumptions for SFA Eligibility

The Plan is eligible for SFA under §4262.3(a)(1), as it was certified to be in critical and declining status within the meaning of section 305(b)(6) of ERISA for the plan year beginning April 1, 2020. That same certification was the most recent actuarial certification of plan status completed before January 1, 2021. Therefore, there are no changes to assumptions that affect the Plan’s eligibility for SFA.

## (6) b. Changes to Assumptions for SFA Amount

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

## Interest Rate

<b>Prior Assumption</b>	7.00%. This is the interest rate used for funding standard account purposes in the 2020 status certification.
<b>SFA Assumption</b>	<p><b>SFA Assets: 3.77%</b></p> <p><b>Non-SFA Assets: 5.85%</b></p>
<b>Rationale for Change</b>	<p><b>SFA Assets:</b> Under section 4262.4(e)(2) of the PBGC regulations, the interest rate for SFA assets used to determine the amount of SFA is the interest rate used for funding standard account purposes in the 2020 zone status certification, limited by the interest rate that is 67 basis points higher than the average of the rates specified in section 303(h)(2)(C)(i), (ii), and (iii) of ERISA for the month in which such rate is the lowest among the 4 calendar months ending with the month in which the plan’s initial application for SFA is filed.</p> <p>The Trustees have elected to use the average segment interest rates for the month of December 2022, or 3.10%, plus 67 basis points. This produces an interest rate of 3.77%.</p> <p><b>Non-SFA Assets:</b> Under section 4262.4(e)(1) of the PBGC regulations, the interest rate for Non-SFA assets used to determine the amount of SFA is the interest rate used for funding standard account purposes in the 2020 zone status certification, limited by the interest rate that is 200 basis points higher than the rate specified in section 303(h)(2)(C)(iii) of ERISA for the month in which such rate is the lowest among the 4 calendar months ending with the month in which the plan’s initial application for SFA is filed.</p> <p>The Trustees have elected to use the third segment interest rates for the month of December 2022, or 3.85%, plus 200 basis points. This produces an interest rate of 5.85%.</p> <p>A statement regarding reasonableness is not required because the statute and/or regulations prescribe the interest rate for SFA and Non-SFA assets.</p>

**Contribution Base Units (CBUs)**

<b>Prior Assumption</b>	CBU are contributable hours. Assumed CBU used in the 2020 status certification were 219 active participants each working 1,850 hours each plan year.
<b>SFA Assumption</b>	The assumed hours used in the SFA calculation are based on the actual hours worked during the plan year ending March 31, 2023, reduced by 3% per year through March 31, 2033, and by 1% per year thereafter.
<b>Rationale for Change</b>	<p>The prior assumption was unreasonable because it did not reflect recent declines in covered hours due to employer withdrawals and other factors.</p> <p>Additionally, the prior CBU assumption from the 2020 status certification did not extend beyond the plan year ending March 31, 2031. Therefore, the prior assumption is no longer reasonable because it must be extended through the end of the SFA projection period, March 31, 2051.</p> <p>See data presented above under subsection (5) for further supporting detail.</p> <p>The updated assumption is reasonable for determining the amount of SFA.</p>

**Withdrawal Liability Payments**

<b>Prior Assumption</b>	The 2020 status certification reflected withdrawal liability payments of \$3,280 per year for Just Weight Truck Scale through March 31, 2036 and \$26,669 per year for Jack Engle & Co through March 31, 2040.
<b>SFA Assumption</b>	The SFA calculation reflects withdrawal liability payments due to projected future employer withdrawals. The Plan is assumed to collect \$11.41 in the subsequent plan year for every dollar in annual contributions lost due to an assumed employer withdrawal.
<b>Rationale for Change</b>	<p>The prior assumption is now unreasonable because Just Weight Truck Scale and Jack Engle &amp; Co settled their withdrawal liability obligations with final one-time lump sum payments on May 28, 2019 and September 22, 2022, respectively.</p> <p>See data presented above under subsection (5) for further supporting detail.</p> <p>The updated assumption is reasonable for determining the amount of SFA.</p>



**Mortality**

<p><b>Prior Assumption</b></p>	<p><b>Healthy:</b> RP-2006 Blue Collar Healthy Annuitant</p> <p><b>Disabled:</b> RP-2006 Disabled Retiree</p> <p><b>Pre-Retirement:</b> RP-2006 Blue Collar Employee</p> <p>All of these tables were projected generationally from 2006 using Scale MP-2018.</p>
<p><b>SFA Assumption</b></p>	<p><b>Pre-Retirement Employees:</b></p> <ul style="list-style-type: none"> <li>• Pri-2012 Blue Collar, Employee (male) (amount-weighted), projected generationally with Full 2D Mortality Improvement Scale MP-2021 (male)</li> <li>• Pri-2012 Blue Collar, Employee (female) (amount-weighted), projected generationally with Full 2D Mortality Improvement Scale MP-2021 (female)</li> </ul> <p><b>Healthy Retirees:</b></p> <ul style="list-style-type: none"> <li>• Pri-2012 Blue Collar, Retiree (male) (amount-weighted), projected generationally with Full 2D Mortality Improvement Scale MP-2021 (male)</li> <li>• Pri-2012 Blue Collar, Retiree (female) (amount-weighted), projected generationally with Full 2D Mortality Improvement Scale MP-2021 (female)</li> </ul> <p><b>Disabled Retirees:</b></p> <ul style="list-style-type: none"> <li>• Pri-2012 Total Dataset, Disabled Retiree (male) (amount-weighted), projected generationally with Full 2D Mortality Improvement Scale MP-2021 (male)</li> <li>• Pri-2012 Total Dataset, Disabled Retiree (female) (amount-weighted), projected generationally with Full 2D Mortality Improvement Scale MP-2021 (female)</li> </ul> <p><b>Contingent Survivors:</b></p> <ul style="list-style-type: none"> <li>• Assumed to be governed by same table as for Healthy Retirees</li> </ul>
<p><b>Rationale for Change</b></p>	<p>The prior mortality tables are outdated and no longer reasonable for purposes of the SFA application. The proposed mortality assumptions are consistent with those designated as “acceptable” in PBGC guidance on Special Financial Assistance assumptions (Section III.B).</p>

**Administrative Expenses**

<b>Prior Assumption</b>	The administrative expense assumption in the 2020 status certification was \$725,000 for the plan year beginning April 1, 2019, increasing at an assumed rate of 3% per year thereafter.
<b>SFA Assumption</b>	Administrative expenses are assumed to increase by 3% per year for each plan year after the 2020 status certification. The amount of administrative expenses for the plan year beginning April 1, 2031 is adjusted to reflect the increase in the PBGC flat rate premium to \$52. Administrative expenses are then assumed to increase by 3% per year for each year from April 1, 2031 through March 31, 2051.  The total amount of projected administrative expenses in each future plan year is limited to 12% of benefit payments in that plan year.
<b>Rationale for Change</b>	The prior administrative expense assumption from the 2020 status certification did not extend beyond the plan year ending March 31, 2031. Therefore, the prior assumption is no longer reasonable because it must be extended through the end of the SFA projection period, March 31, 2051.  The proposed administrative expense assumption is consistent with that designated as “acceptable” in PBGC guidance on Special Financial Assistance assumptions (Section III.A(2)), and is reasonable for determining the amount of SFA.

**“Missing” Terminated Vested Participants**

<b>Prior Assumption</b>	Terminated vested participants who are over age 75 as of April 1, 2021 are excluded.
<b>SFA Assumption</b>	Terminated vested participants whose attained age is 86 or above on the SFA measurement date are excluded for purposes of determining the amount of SFA.
<b>Rationale for Change</b>	The prior assumption was revised based on PBGC “acceptable” standard in PBGC’s guidance regarding such exclusions for plans proposing a change for missing terminated participants (PBGC assumption guidance Section III.E).

**New Entrant Profile**

<b>Prior Assumption</b>	For the solvency projection included with the 2020 status certification, there was no new entrant profile. Benefit payments were projected on a closed group, although projected contributions were based on a level active population in accordance with information provided by the Trustees in regard to assumed industry activity.																																																																						
<b>SFA Assumption</b>	<p>New entrants are assumed to be 95% male and 5% female, with the following age distribution:</p> <table border="1" data-bbox="760 570 1062 1027"> <thead> <tr> <th>Age</th> <th>Percentage</th> </tr> </thead> <tbody> <tr><td>22</td><td>18.75%</td></tr> <tr><td>27</td><td>18.75%</td></tr> <tr><td>32</td><td>10.42%</td></tr> <tr><td>37</td><td>12.50%</td></tr> <tr><td>42</td><td>12.50%</td></tr> <tr><td>47</td><td>6.25%</td></tr> <tr><td>52</td><td>12.50%</td></tr> <tr><td>57</td><td>6.25%</td></tr> <tr><td>62</td><td>2.08%</td></tr> </tbody> </table> <p>This profile is based on observed characteristics of new entrants and rehires over the five-year period ending March 31, 2021. Over that period there were 96 total participants entering, of whom 12 were rehired from terminated vested status and 1 was known to have been rehired from terminated non-vested status.</p> <p>New entrants/rehires are assumed to enter with the following characteristics:</p> <table border="1" data-bbox="440 1327 1386 1868"> <thead> <tr> <th>Age</th> <th>Average Vesting Service</th> <th>Average Credited Service</th> <th>Average Accrued Benefit</th> <th>Average Credited Contribution Rate</th> </tr> </thead> <tbody> <tr><td>22</td><td>1.11</td><td>0.88</td><td>\$65.95</td><td>\$1.90</td></tr> <tr><td>27</td><td>1.22</td><td>0.94</td><td>\$86.79</td><td>\$2.30</td></tr> <tr><td>32</td><td>1.30</td><td>1.05</td><td>\$66.39</td><td>\$1.59</td></tr> <tr><td>37</td><td>1.42</td><td>1.31</td><td>\$74.31</td><td>\$2.14</td></tr> <tr><td>42</td><td>2.33</td><td>1.98</td><td>\$56.04</td><td>\$1.77</td></tr> <tr><td>47</td><td>3.83</td><td>3.39</td><td>\$71.64</td><td>\$1.73</td></tr> <tr><td>52</td><td>4.50</td><td>4.06</td><td>\$61.87</td><td>\$1.86</td></tr> <tr><td>57</td><td>13.83</td><td>13.28</td><td>\$76.76</td><td>\$2.17</td></tr> <tr><td>62</td><td>16.00</td><td>15.50</td><td>\$34.85</td><td>\$1.82</td></tr> </tbody> </table>	Age	Percentage	22	18.75%	27	18.75%	32	10.42%	37	12.50%	42	12.50%	47	6.25%	52	12.50%	57	6.25%	62	2.08%	Age	Average Vesting Service	Average Credited Service	Average Accrued Benefit	Average Credited Contribution Rate	22	1.11	0.88	\$65.95	\$1.90	27	1.22	0.94	\$86.79	\$2.30	32	1.30	1.05	\$66.39	\$1.59	37	1.42	1.31	\$74.31	\$2.14	42	2.33	1.98	\$56.04	\$1.77	47	3.83	3.39	\$71.64	\$1.73	52	4.50	4.06	\$61.87	\$1.86	57	13.83	13.28	\$76.76	\$2.17	62	16.00	15.50	\$34.85	\$1.82
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	<p>The foregoing is based on averages observed in data collected over the above-cited five-year period for each age group.</p> <p>It should be noted that non-rehired new entrants typically enter with one vesting credit due to the way active participants are defined.</p> <p>New entrants for this purpose include not only those who were still in active status as of our SFA census date, but also those who both entered and terminated during the five-year period under review.</p> <p>The accrued benefit on entry for rehires from inactive vested status was removed and replaced with a half year’s accrual.</p> <p>The total number of new entrants assumed each year is set so that the total active population size declines over time in accordance with the CBU assumption.</p>
<b>Rationale for Change</b>	<p>No explicit new entrant profile was being used prior to this change. The term of the 2020 status certification was only 11 years, whereas for SFA purposes the term extends to 2051 (28 years).</p> <p>The proposed new entrant and rehire profile is consistent with that designated as “acceptable” in PBGC guidance on Special Financial Assistance assumptions (Section III.D), and is reasonable for determining the amount of SFA.</p>

**Delayed Retirement Factors**

<b>Prior Assumption</b>	<p>The delayed retirement factors for terminated vested participants in the 2020 status certification, based on the actuarial valuation as of April 1, 2019, were increases of 9% per year for each of the first 5 years after normal retirement age.</p> <p>Active participants were assumed to work enough hours each month to not qualify for delayed retirement adjustment.</p>
<b>SFA Assumption</b>	<p>The delayed retirement factors for terminated vested participants are increases of 9% per year for each of the first 6 years after normal retirement age.</p> <p>Active participants are assumed to work enough hours each month to not qualify for delayed retirement adjustment.</p>
<b>Rationale for Change</b>	<p>The prior assumption for terminated vested participants is not reasonable because participants can be expected to have increases through the required beginning date of April 1 in the calendar year after attaining age 70.5. The proposed assumption is reasonable because age 71 is a close estimate of the required beginning age.</p>

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**Retroactive Payments**

<b>Prior Assumption</b>	The 2020 status certification did not assume any retroactive payments for inactive vested participants past the required beginning date.
<b>SFA Assumption</b>	<p>Inactive vested participants past the required beginning date are assumed to receive a retroactive lump sum of their missed payments upon retirement.</p> <p>Assumed spouses of deceased inactive vested participants past the required beginning date (after applying the percent married and spousal age difference assumptions as described below) are assumed upon commencement of benefits to receive a retroactive lump sum of the missed payments that would have been due to the retiree and assumed spouse. The amount is based on missed payments to the retiree between the required beginning date and the date of death, plus the payments that would have been due to the assumed spouse after the participant’s date of death, reflecting the 50% reduction.</p>
<b>Rationale for Change</b>	The prior assumption is not reasonable because participants retiring past required beginning date, or their beneficiaries if deceased, are entitled to their missed payments. The proposed assumption is reasonable because it is consistent with the plan's current practice.

**Deceased Participants**

<b>Prior Assumption</b>	The 2020 status certification was based on data collected for the actuarial valuation as of April 1, 2019. For deceased non-retired participants, there was no assumption that a surviving spouse would apply for Plan benefits in the future.
<b>SFA Assumption</b>	<p>Following a death search by the Fund Office, as well as an independent death audit conducted by PBGC, there were certain records flagged as deceased prior to the census date (April 1, 2021) who otherwise would have been valued for SFA purposes.</p> <p>One deceased terminated vested participant has a known beneficiary whose benefits are now valued. The remaining deceased terminated vested or active participants have unknown marital status or spouse information, and therefore continuance assumptions were made based on the actuarial assumptions regarding percent married and spousal age differences. We did not assume a spousal benefit for deceased inactive vested participants if they were excluded from the April 1, 2021 valuation due to age.</p>
<b>Rationale for Change</b>	The prior assumption from the 2020 status certification was unreasonable since some of the deceased participants whose marital status is currently unknown may have survivors that will apply for benefits. The proposed assumption is reasonable because it reflects continuance to the extent anticipated by the other actuarial assumptions.



## **(7) Reinstatement of Suspended Benefits**

As of the date of the SFA application, the Plan has not suspended benefits under section 305(e)(9) or section 4245(a) of ERISA and does not intend to do so. Therefore, the Plan does not anticipate having to reinstate suspended benefits.

## **(5) Certification by Plan's Enrolled Actuary Certifying SFA Amount**

This is to certify that the requested amount of Special Financial Assistance ("SFA") of **\$38,523,935** is the amount to which the Employers – Warehousemen's Pension Trust Fund ("Plan") (EIN 95-2238031 PN 001) is entitled under section 4262(j)(1) of ERISA and 4262.4 of PBGC's SFA regulation. The amount of SFA for the Plan was calculated as of the SFA measurement date of December 31, 2022 in accordance with generally accepted actuarial principles and practices and the provisions under 4262.4(e) of PBGC's SFA regulation.

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

The calculation of the amount of SFA is based on the assumptions and methods used in the 2020 certification of actuarial plan status, dated July 1, 2020, modified as described in Section D, item 6b of the "General Instructions for Multiemployer Plans Applying for Special Financial Assistance." It is based on the participant data used for the April 1, 2021 actuarial valuation of the Plan, dated February 1, 2022. This data was supplied by the Fund Administrator and the census data date is March 31, 2021. As described in Section B, item 9 of the "General Instructions for Multiemployer Plans Applying for Special Financial Assistance," the participant census data as of March 31, 2021 was adjusted to remove any participant that died on or before the census date that was identified in the most recent death audit and any terminated vested participants that were previously considered missing that died on or before the measurement date. The census data used for the SFA calculation also reflects the results of an independent death audit conducted by PBGC. Finally, the census data also reflects the removal of any duplicate records.

The calculation of the SFA amount is also based on the fair market value of assets as of the SFA measurement date certified by the plan sponsor, and other relevant information provided by the Fund Administrator. Segal does not audit the data provided. The accuracy and comprehensiveness of the data is the responsibility of those supplying the data. To the extent we can, however, Segal does review the data for reasonableness and consistency. Based on our review of the data, we have no reason to doubt the substantial accuracy of the information on which

we have based the calculation of the SFA amount and we have no reason to believe there are facts or circumstances that would affect the validity of these results.

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

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

**SEGAL**

*Mark Hamwee, 8/5/2024*

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Mark Hamwee, FSA, MAAA

Vice President & Actuary

Enrolled Actuary No. 23-05829

## Attachment to SFA Application Section E(5) – Enrolled Actuary Certification

*The following assumptions were used to determine the SFA amount:*

<b>SFA Measurement Date</b>	December 31, 2022
<b>Census Data as of</b>	April 1, 2021 valuation data
<b>Interest Rates</b>	<b>SFA Assets:</b> 3.77% <b>Non-SFA Assets:</b> 5.85%
<b>Mortality Rates</b>	<p><b>Pre-Retirement Employees:</b></p> <ul style="list-style-type: none"> <li>• Pri-2012 Blue Collar, Employee (male) (amount-weighted), projected generationally with Full 2D Mortality Improvement Scale MP-2021 (male)</li> <li>• Pri-2012 Blue Collar, Employee (female) (amount-weighted), projected generationally with Full 2D Mortality Improvement Scale MP-2021 (female)</li> </ul> <p><b>Healthy Retirees:</b></p> <ul style="list-style-type: none"> <li>• Pri-2012 Blue Collar, Retiree (male) (amount-weighted), projected generationally with Full 2D Mortality Improvement Scale MP-2021 (male)</li> <li>• Pri-2012 Blue Collar, Retiree (female) (amount-weighted), projected generationally with Full 2D Mortality Improvement Scale MP-2021 (female)</li> <li>• Contingent Survivors (both male &amp; female) assumed to be governed by same mortality tables as healthy retirees</li> </ul> <p><b>Disabled Retirees:</b></p> <ul style="list-style-type: none"> <li>• Pri-2012 Disabled Retiree (male) (amount-weighted), projected generationally with Full 2D Mortality Improvement Scale MP-2021 (male)</li> <li>• Pri-2012 Disabled Retiree (female) (amount-weighted), projected generationally with Full 2D Mortality Improvement Scale MP-2021 (female)</li> </ul>

<b>Termination Rates before Retirement:</b>	<b>AGE</b>	<b>Disability</b>	<b>Withdrawal</b>	
	20	0.06%	7.94%	
	30	0.11	7.40	
	40	0.22	6.11	
	50	0.61	3.62	
	60	1.63	0.13	
<b>NOTES:</b>				
1. Disability rates shown above are zeroed out for any participant subject to a Rehabilitation Plan schedule as of the valuation census date.				
2. Withdrawal rates are set to zero at early or normal retirement eligibility.				
The above withdrawal rates are applicable to employees with at least five years of service. Rates are multiplied by a factor as follows when employee has fewer than five years of service:				
<b>Years of Service</b>		<b>Applicable Factor</b>		
0-1		3.5		
1-2		3.0		
2-3		2.5		
3-4		2.0		
4-5		1.5		
<b>Retirement Rates</b>	<b>AGE</b>	<b>RATE</b>		
	55	3.75%		
	56	1.50		
	57	1.50		
	58	1.50		
	59	1.50		
	60	7.50		
	61	5.25		
	62	18.75		
	63	11.25		
	64	11.25		
	65	45.00		
	66	25.00		
	67	25.00		
	68	25.00		
	69	25.00		
70	100.00			
For future inactive vested participants not yet subject to a Schedule of the Rehabilitation Plan, the assumed retirement age is the first age eligible for unreduced benefits (generally age 65).				



For all other inactive vested participants, the assumed retirement rates are as shown above for active participants.

**New Entrants Profile**

New entrants are assumed to be 95% male and 5% female, with the following age distribution:

Age	Percentage
22	18.75%
27	18.75%
32	10.42%
37	12.50%
42	12.50%
47	6.25%
52	12.50%
57	6.25%
62	2.08%

This profile is based on observed characteristics of new entrants and rehires over the five-year period ending March 31, 2021. Over that period there were 96 total participants entering, of whom 12 were rehired from terminated vested status and 1 was known to have been rehired from terminated non-vested status.

New entrants/rehires are assumed to enter with the following characteristics:

Age	Average Vesting Service	Average Credited Service	Average Accrued Benefit	Average Credited Contribution Rate
22	1.11	0.88	65.95	\$1.90
27	1.22	0.94	86.79	\$2.30
32	1.30	1.05	66.39	\$1.59
37	1.42	1.31	74.31	\$2.14
42	2.33	1.98	56.04	\$1.77
47	3.83	3.39	71.64	\$1.73
52	4.50	4.06	61.87	\$1.86
57	13.83	13.28	76.76	\$2.17
62	16.00	15.50	34.85	\$1.82

The foregoing is based on averages observed in data collected over the above-cited five-year period for each age group.

	<p>It should be noted that non-rehired new entrants typically enter with one vesting credit due to the way active participants are defined.</p> <p>New entrants for this purpose include not only those who were still in active status as of our SFA census date, but also those who both entered and terminated during the five-year period under review.</p> <p>The accrued benefit on entry for rehires from inactive vested status was removed and replaced with a half year's accrual.</p> <p>The total number of new entrants assumed each year is set so that the total active population size declines over time in accordance with the CBU assumption.</p>
<b>Contribution Base Units (CBUs)</b>	The assumed hours used in the SFA calculation are based on the actual hours worked during the plan year ending March 31, 2023, reduced by 3% per year through March 31, 2033, and by 1% per year thereafter.
<b>Terminated Vested Over Normal Retirement Age</b>	<p>Terminated vested participants over normal retirement age are assumed to collect their benefit, adjusted for delayed commencement. For retirements after the Required Beginning Date, participants are assumed to receive retroactive payments back to the Required Beginning Date in a lump sum at retirement.</p> <p>Assumed spouses of deceased inactive vested participants past the required beginning date (after applying the percent married and spousal age difference assumptions as described below) are assumed upon commencement of benefits to receive a retroactive lump sum of the missed payments that had would have been due to the retiree and assumed spouse. The amount is based on missed payments to the retiree since between the required beginning date and the date of death, plus the payments that would have been due to the assumed spouse after the participant's date of death, reflecting the 50% reduction.</p>
<b>Future Benefit Accruals</b>	Work year of 1,850 hours per active employee.
<b>Unknown Data for Participants</b>	Same as those exhibited by participants with similar known characteristics. If not specified, participants are assumed to be male.
<b>Definition of Active Participants</b>	Active participants are defined as those who have worked three or more months in the most recent Plan year and who have accumulated at least a half-year of Credited Service, excluding those who have retired as of the valuation date.
<b>Exclusion of Inactive Vested Participants</b>	Inactive participants not in pay status and whose attained age is above 85 as of the SFA measurement date are excluded.
<b>Percent Married</b>	60% of male employees and 40% of female employees.
<b>Age of Spouse</b>	Spouses of male participants are 4 years younger, and spouses of female participants are 4 years older.
<b>Benefit Election</b>	Non-married future pensioners are assumed to elect the Life Annuity payment form. Married future pensioners are assumed to elect the 50% Joint & Survivor

	<p>payment form (with spouse as beneficiary). However, future Disability retirees are all assumed to elect the Life Annuity.</p>
<p><b>Annual Administrative Expenses</b></p>	<p>Administrative expenses are assumed to increase by 3% per year for each plan year after the 2020 status certification. The amount of administrative expenses for the plan year beginning April 1, 2031 is adjusted to reflect the increase in the PBGC flat rate premium to \$52. Administrative expenses are then assumed to increase by 3% per year for each year from April 1, 2031 through March 31, 2051.</p> <p>The total amount of projected administrative expenses in each future plan year is limited to 12% of benefit payments in that plan year.</p>
<p><b>Collectability of Withdrawal Liability Payments</b></p>	<p>The Plan had no outstanding withdrawal liability claims as of the SFA measurement date.</p> <p>The SFA calculation reflects withdrawal liability payments due to projected future employer withdrawals. The Plan is assumed to collect \$11.41 in the subsequent plan year for every dollar in annual contributions lost due to an assumed employer withdrawal. See narrative in Section D of this application, as well as projected withdrawal liability payments in Template 8, for further detail and historical data.</p>
<p><b>Deceased Participants</b></p>	<p>Following a death search by the Fund Office, as well as an independent death audit conducted by PBGC, there were certain records flagged as deceased prior to the census date (April 1, 2021) who otherwise would have been valued for SFA purposes.</p> <p>One deceased terminated vested participant has a known beneficiary whose benefits are now valued. The remaining deceased terminated vested or active participants have unknown marital status or spouse information, and therefore continuance assumptions were made based on the actuarial assumptions regarding percent married and spousal age differences. We did not assume a spousal benefit for deceased inactive vested participants if they were excluded from the April 1, 2021 valuation due to age.</p>



**(10) Penalty of Perjury Statement Pursuant to PBGC Regulations 4262.6(b)**

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

Name: LUISA GRATZ  
Signature: *Luisa Gratz*  
Date: August 5, 2024  
Title: Trustee



## Application Checklist

v20230727

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


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

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

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

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

General instructions for completing the Application Checklist:

Complete all items that are shaded: 

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

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

Instructions for specific columns:

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

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

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

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

Additional guidance is provided in the following columns:

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

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

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

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

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

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

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

**All information and documentation, unless covered by the Privacy Act, that is included in an SFA application may be posted on PBGC's website at [www.pbgc.gov](http://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

v07272023p	07/27/2023	Updated checklist to include new Template 10 requirement and reflect changes to eligibility and death audit instructions
v20221129p	11/29/2022	Updated checklist item 11. for new death audit requirements
v20220802p	08/02/2022	Fixed some of the shading in the checklist
v20220706p	07/06/2022	

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

v20230727

APPLICATION CHECKLIST

Plan name:	EWPTF
EIN:	95-2238031
PN:	001
SFA Amount Requested:	\$38,523,935.00

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

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
<b>Plan Information, Checklist, and Certifications</b>									
a.		Is this application a revised application submitted after the denial of a previously filed application for SFA?	Yes No	No	N/A	N/A		N/A	N/A
b.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was initially submitted under the interim final rule?	Yes No	No	N/A	N/A		N/A	N/A
c.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was submitted under the final rule?	Yes No	Yes	N/A	N/A		N/A	N/A
d.		Did the plan previously file a lock-in application?	Yes No	Yes	N/A	N/A	March 30, 2023 filing date.	N/A	N/A
e.		Has this plan been terminated?	Yes No	No	N/A	N/A	If terminated, provide date of plan termination.	N/A	N/A
f.		Is this plan a MPRA plan as defined under § 4262.4(a)(3) of PBGC's SFA regulation?	Yes No	No	N/A	N/A		N/A	N/A
1.	Section B, Item (1)a.	Does the application include the most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any)?	Yes No	Yes	PlanDoc EWPTF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
2.	Section B, Item (1)b.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	Yes	Trust EWPTF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
3.	Section B, Item (1)c.	Does the application include the most recent IRS determination letter?  Enter N/A if the plan does not have a determination letter.	Yes No N/A	Yes	Determination EWPTF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
4.	Section B, Item (2)	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the filing date of the initial application?  Enter N/A if no actuarial valuation report was prepared because it was not required for any requested year.  Is each report provided as a separate document using the required filename convention?	Yes No N/A	Yes	2018AVR EWPTF.pdf, 2019AVR EWPTF.pdf, 2020AVR EWPTF.pdf, 2021AVR EWPTF.pdf, 2022AVR EWPTF.pdf	N/A	Five reports are provided.	Most recent actuarial valuation for the plan	YYYYAVR Plan Name
5.a.		Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No	Yes	RehabPlan EWPTF.pdf	N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A

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

v20230727

APPLICATION CHECKLIST

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EIN:	95-2238031
PN:	001
SFA Amount Requested:	\$38,523,935.00

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

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

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

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
5.b.	Section B, Item (3)	If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include an additional document with these details?  Enter N/A if the historical document is contained in the rehabilitation plans.	Yes No N/A	N/A		N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
6.	Section B, Item (4)	Does the application include the plan's most recently filed (as of the filing date of the initial application) Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)?  Is the 5500 filing provided as a single document using the required filename convention?	Yes No	Yes	2021Form5500 EWPTF.pdf	N/A		Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name
7.a.	Section B, Item (5)	Does the application include the plan actuary's certification of plan status ("zone certification") for the 2018 plan year and each subsequent annual certification completed before the filing date of the initial application?  Enter N/A if the plan does not have to provide certifications for any requested plan year.  Is each zone certification (including the additional information identified in Checklist Items #7.b. and #7.c. below, if applicable) provided as a single document, separately for each plan year, using the required filename convention?	Yes No N/A	Yes	2018Zone20180629 EWPTF.pdf, 2019Zone20190628 EWPTF.pdf, 2020Zone20200701 EWPTF.pdf, 2021Zone20210629 EWPTF.pdf, 2022Zone20220629 EWPTF.pdf, 2023Zone20230629 EWPTF.pdf	N/A	Six Zone Certifications are provided	Zone certification	YYYYZoneYYYYMMDD Plan Name, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared.
7.b.		Does the application include documentation for all zone certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes?  If such information is provided in an addendum, addendums are only required for the most recent actuarial certification of plan status completed before January 1, 2021 and each subsequent annual certification.  Is this information included in the single document in Checklist Item #7.a. for the applicable plan year?	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.
7.c.		For a certification of critical and declining status, does the application include the required plan-year-by-plan-year projection (showing the items identified in Section B, Item (5)a. through (5)f. of the SFA Instructions) demonstrating the plan year that the plan is projected to become insolvent? If required, is this information included in the single document in Checklist Item #7.a. for the applicable plan year? Enter N/A if the plan entered N/A for Checklist Item #7.a. or if the application does not include a certification of critical and declining status.	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.

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

v20230727

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PN:	001
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-----Filers provide responses here for each Checklist Item:-----

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
8.	Section B, Item (6)	Does the application include the most recent account statements for each of the plan's cash and investment accounts?  Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	Cash EWPTF.pdf, Comerica EWPTF.pdf, Comerica Cash EWPTF.pdf, Pantheon USA EWPTF.pdf, Pantheon Euro EWPTF.pdf, RREEF EWPTF.pdf, EWPTF all accounts.xlsx	N/A	List of all accounts (EWPTF all accounts.xlsx) uploaded as document type 6. List of all cash and investment accounts maintained for the plan	Bank/Asset statements for all cash and investment accounts	N/A
9.	Section B, Item (7)	Does the application include the most recent plan financial statement (audited, or unaudited if audited is not available)?  Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	Dec2022 FinStm EWPTF.pdf, AuditedFinStm EWPTF.pdf	N/A	The March 31, 2022 audited financial statement can be found in "AuditedFinStm EWPTF.pdf" uploaded as document type 18. Other	Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
10.	Section B, Item (8)	Does the application include all of the plan's written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability?  Are all such items included as a single document using the required filenaming convention?	Yes No N/A	Yes	WDL EWPTF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name
11.a.	Section B, Item (9)a.	Does the application include documentation of a death audit to identify deceased participants that was completed on the census data used for SFA purposes, including identification of the service provider conducting the audit, date performed, the participant counts (provided separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, and current active participants) run through the death audit, and a copy of the results of the audit provided to the plan administrator by the service provider?  If applicable, has personally identifiable information in this report been redacted prior to submission to PBGC?  Is this information included as a single document using the required filenaming convention?	Yes No	Yes	Death Audit EWPTF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name
11.b.		If any known deaths occurred before the date of the census data used for SFA purposes, is a statement certifying these deaths were reflected for SFA calculation purposes provided?	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #11.a.	N/A		N/A	N/A - include as part of documents in Checklist Item #11.a.

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

v20230727

APPLICATION CHECKLIST

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

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

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
11.c.	Section B, Item (9)b.	Does the application include full census data (Social Security Number and name) of all terminated vested participants that were included in the SFA projections?  Is this information provided in Excel, or in an Excel-compatible format?	Yes No N/A	Yes	Terminated Vested EWPTF.xlsx	N/A		Submit the data file and the date of the census data through PBGC's secure file transfer system, Leapfile. Go to <a href="http://pbgc.leapfile.com">http://pbgc.leapfile.com</a> , click on "Secure Upload" and then enter <a href="mailto:sfa@pbgc.gov">sfa@pbgc.gov</a> as the recipient email address and upload the file(s) for secure transmission	Include as the subject "Submission of Terminated Vested Census Data for (Plan Name)," and as the memo "(Plan Name) terminated vested census data dated (date of census data) through Leapfile for independent audit by PBGC."
12.	Section B, Item (10)	Does the application include information required to enable the plan to receive electronic transfer of funds if the SFA application is approved, including (if applicable) a notarized payment form? See SFA Instructions, Section B, Item (10).	Yes No	Yes	ACH EWPTF.pdf	N/A		Other	N/A
13.	Section C, Item (1)	Does the application include the plan's projection of expected benefit payments that should have been attached to the Form 5500 Schedule MB in response to line 8b(1) on the Form 5500 Schedule MB for plan years 2018 through the last year the Form 5500 was filed by the filing date of the initial application?  Enter N/A if the plan is not required to respond Yes to line 8b(1) on the Form 5500 Schedule MB. See Template 1.  Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 1 EWPTF.xlsx	N/A		Financial assistance spreadsheet (template)	Template 1 Plan Name
14.	Section C, Item (2)	If the plan was required to enter 10,000 or more participants on line 6f of the most recently filed Form 5500 (by the filing date of the initial application), does the application include a current listing of the 15 largest contributing employers (the employers with the largest contribution amounts) and the amount of contributions paid by each employer during the most recently completed plan year before the filing date of the initial application (without regard to whether a contribution was made on account of a year other than the most recently completed plan year)? If this information is required, it is required for the 15 largest contributing employers even if the employer's contribution is less than 5% of total contributions.  Enter N/A if the plan is not required to provide this information. See Template 2.  Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A	Plan has fewer than 10,000 participants	Contributing employers	Template 2 Plan Name

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

v20230727

APPLICATION CHECKLIST

Plan name:	EWPTF
EIN:	95-2238031
PN:	001
SFA Amount Requested:	\$38,523,935.00

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

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
15.	Section C, Item (3)	Does the application include historical plan information for the 2010 plan year through the plan year immediately preceding the date the plan's initial application was filed that separately identifies: total contributions, total contribution base units (including identification of the unit used), average contribution rates, and number of active participants at the beginning of each plan year? For the same period, does the application show all other sources of non-investment income such as withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and other identifiable sources of contributions? See Template 3.  Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 3 EWPTF.xlsx	N/A		Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name
16.a.	Section C, Items (4)a., (4)e., and (4)f.	Does the application include the information used to determine the amount of SFA for the plan using the basic method described in § 4262.4(a)(1) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, 4A-4 SFA Details .4(a)(1) sheet and Section C, Item (4) of the SFA Filing Instructions for more details on these requirements.  Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 4A EWPTF.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4A Plan Name
16.b.i.	Addendum D Section C, Item (4)a. - MPRA plan information A.  Addendum D Section C, Item (4)e. - MPRA plan information A.	If the plan is a MPRA plan, does the application also include the information used to determine the amount of SFA for the plan using the 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 No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.b.ii.	Addendum D Section C, Item (4)f. - MPRA plan information A.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the 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 on the present value method.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name



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

v20230727

APPLICATION CHECKLIST

Plan name:	EWPTF
EIN:	95-2238031
PN:	001
SFA Amount Requested:	\$38,523,935.00

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

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

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.b.iii.	Addendum D Section C, Item (4)a. - MPRA plan information B  Addendum D Section C, Item (4)e. (4)f., and (4)g. - MPRA plan information B.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include the information for such plans as shown in Template 4B, including <i>4B-1 SFA Ben Pmts</i> sheet, <i>4B-2 SFA Details 4(a)(2)(ii)</i> sheet, and <i>4B-3 SFA Exhaustion</i> sheet? See Addendum D and Template 4B.  Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the increasing assets method.	Yes No N/A	N/A		N/A		N/A	Template 4B Plan Name
16.c.	Section C, Items (4)b. and (4)c.	Does the application include identification of the non-SFA interest rate and the SFA interest rate, including details on how each was determined? See Template 4A, <i>4A-1 Interest Rates</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.d.	Section C, Item (4).e.ii.	For each year in the SFA coverage period, does the application include the projected benefit payments (excluding make-up payments, if applicable), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants? See Template 4A, <i>4A-2 SFA Ben Pmts</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.e.	Section C, Item (4)e.iv. and (4)e.v.	For each year in the SFA coverage period, does the application include a breakdown of the administrative expenses between PBGC premiums and all other administrative expenses? Does the application include the projected total number of participants at the beginning of each plan year in the SFA coverage period? See Template 4A, <i>4A-3 SFA Pcount and Admin Exp</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
17.a.	Section C, Item (5)	For a plan that is not a MPRA plan, does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.a., #16.d., and #16.e. that shows the amount of SFA that would be determined using the <u>basic method</u> if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as in Checklist Item #16.a.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement.  If (a) the plan is a MPRA plan, or if (b) this item is not required for a plan that is not a MPRA plan, enter N/A. If entering N/A due to (b), add information in the Plan Comments to explain why this item is not required.  Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 5A EWPTF.xlsx	N/A	This information has been uploaded to document type 18 - Other	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name

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

v20230727

APPLICATION CHECKLIST

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Plan name:	EWPTF
EIN:	95-2238031
PN:	001
SFA Amount Requested:	\$38,523,935.00

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 YYYY = plan year  
 Plan Name = abbreviated plan name

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

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

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

v20230727

APPLICATION CHECKLIST

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Plan name:	EWPTF
EIN:	95-2238031
PN:	001
SFA Amount Requested:	\$38,523,935.00

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

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

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

v20230727

APPLICATION CHECKLIST

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Plan name:	EWPTF
EIN:	95-2238031
PN:	001
SFA Amount Requested:	\$38,523,935.00

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

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

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

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

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

v20230727

APPLICATION CHECKLIST

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Plan name:	EWPTF
EIN:	95-2238031
PN:	001
SFA Amount Requested:	\$38,523,935.00

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

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 Plan Name = abbreviated plan name

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
19.b.	Section C, Item (7)b.	Does the application include a table identifying which assumptions/methods used to determine the requested SFA differ from those used in the pre-2021 certification of plan status (except the interest rates used to determine SFA)? Does this item include brief explanations as to why using those original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? If a changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA assumptions guidance, does the application state so? This should be an abbreviated version of information provided in Checklist Item #28.b. See Template 7, 7b Assump Changes for Amount sheet.  Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No	Yes	Template 7 EWPTF.xlsx	N/A		Financial assistance spreadsheet (template)	Template 7 Plan Name
20.a.	Section C, Item (8)	Does the application include details of the projected contributions and withdrawal liability payments used to calculate the requested SFA amount, including total contributions, contribution base units (including identification of base unit used), average contribution rate(s), reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and any other identifiable contribution streams? See Template 8.	Yes No	Yes	Template 8 EWPTF.xlsx	N/A	This information has been uploaded to document type 18 - Other	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 8 Plan Name
20.b.		Does the application separately show the amounts of projected withdrawal liability payments for employers that are currently withdrawn as of the date the initial application is filed, and assumed future withdrawals? Does the application also provide the projected number of active participants at the beginning of each plan year? See Template 8.	Yes No	Yes	N/A - include as part of Checklist Item #20.a.	N/A		N/A	N/A - included in Template 8 Plan Name
21.	Section C, Item (10)	Does the application provide a table identifying and describing all assumptions and methods used in i) the pre-2021 certification of plan status, ii) the "Baseline" projection in Section C Item (5), and iii) the determination of the amount of SFA in Section C Item (4)?  Does the table state if each changed assumption falls under Section III, Acceptable Assumption Changes, or Section IV, Generally Accepted Assumption Changes, in PBGC's SFA assumptions guidance, or if it should be considered an "Other Change"?  Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 10 EWPTF.xlsx	N/A		Financial assistance spreadsheet (template)	Template 10 Plan Name

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

v20230727

APPLICATION CHECKLIST

Plan name:	EWPTF
EIN:	95-2238031
PN:	001
SFA Amount Requested:	\$38,523,935.00

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
22.	Section D	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor and include the printed name and title of the signer?	Yes No	Yes	SFA App EWPTF.pdf	2	Identify here the name of the single document that includes all information requested in Section D of the SFA Filing Instructions (Checklist Items #22 through #29.c.): SFA App EWPTF.pdf	Financial Assistance Application	SFA App Plan Name
23.a.	Section D, Item (1)	For a plan that is not a MPRA plan, does the application include an optional cover letter?  Enter N/A if the plan is a MPRA plan, or if the plan is not a MPRA plan and did not include an optional cover letter.	Yes N/A	Yes	N/A - included as part of SFA App Plan Name	1	For each Checklist Item #22 through #29.c., identify the relevant page number(s) within the single document.	N/A	N/A - included as part of SFA App Plan Name
23.b.		For a plan that is a MPRA plan, does the application include a cover letter? Does the cover letter identify the calculation method (basic method, increasing assets method, or present value method) that provides the greatest amount of SFA? For a MPRA plan with a partition, does the cover letter include a statement that the plan has been partitioned under section 4233 of ERISA?  Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
24.	Section D, Item (2)	Does the application include the name, address, email, and telephone number of the plan sponsor, plan sponsor's authorized representative, and any other authorized representatives?	Yes No	Yes	N/A - included as part of SFA App Plan Name	3		N/A	N/A - included as part of SFA App Plan Name
25.	Section D, Item (3)	Does the application identify the eligibility criteria in § 4262.3 that qualifies the plan as eligible to receive SFA, and include the requested information for each item that is applicable, as described in Section D, Item (3) of the SFA Filing Instructions?	Yes No	Yes	N/A - included as part of SFA App Plan Name	3	Basis for eligibility for SFA: The plan is in Critical and Declining status.	N/A	N/A - included as part of SFA App Plan Name
26.a.	Section D, Item (4)	If the plan's application is submitted on or before March 11, 2023, does the application identify the plan's priority group (see § 4262.10(d)(2))?  Enter N/A if the plan's application is submitted after March 11, 2023.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		The plan's application is submitted after March 11, 2023.	N/A	N/A - included as part of SFA App Plan Name
26.b.		If the plan is submitting an emergency application under § 4262.10(f), is the application identified as an emergency application with the applicable emergency criteria identified?  Enter N/A if the plan is not submitting an emergency application.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		The plan is not submitting an emergency application.	N/A	N/A - included as part of SFA App Plan Name
27.	Section D, Item (5)	Does the application include a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used in the basic method (and in the increasing assets method for a MPRA plan)?	Yes No	Yes	N/A - included as part of SFA App Plan Name	4-6		N/A	N/A - included as part of SFA App Plan Name

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

v20230727

APPLICATION CHECKLIST

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

Plan name:	EWPTF
EIN:	95-2238031
PN:	001
SFA Amount Requested:	\$38,523,935.00

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
28.a.	Section D, Item (6)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application identify which assumptions/methods (if any) used in showing the plan's eligibility for SFA differ from those used in the most recent certification of plan status completed before 1/1/2021? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable?  Enter N/A if the plan is not eligible under § 4262.3(a)(1) or § 4262.3(a)(3). Enter N/A if there are no such assumption changes.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		No assumption changes for determining eligibility.	N/A	N/A - included as part of SFA App Plan Name
28.b.	Section D, Item (6)b.	Does the application identify which assumptions/methods (if any) used to determine the requested SFA amount differ from those used in the most recent certification of plan status completed before 1/1/2021 (excluding the plan's non-SFA and SFA interest rates, which must be the same as the interest rates required by § 4262.4(e)(1) and (2))? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA Assumptions?	Yes No	Yes	N/A - included as part of SFA App Plan Name	6-13		N/A	N/A - included as part of SFA App Plan Name
28.c.	Section D, Item (6)	If the mortality assumption uses a plan-specific mortality table or a plan-specific adjustment to a standard mortality table (regardless of if the mortality assumption is changed or unchanged from that used in the most recent certification of plan status completed before 1/1/2021), is supporting information provided that documents the methodology used and the rationale for selection of the methodology used to develop the plan-specific rates, as well as detailed information showing the determination of plan credibility and plan experience?  Enter N/A is the mortality assumption does not use a plan-specific mortality table or a plan-specific adjustment to a standard mortality table for eligibility or for determining the SFA amount.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		The plan does not use a plan specific mortality table.	N/A	N/A - included as part of SFA App Plan Name

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

v20230727

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
29.a.	Section D, Item (7)	Does the application include, for an eligible plan that implemented a suspension of benefits under section 305(e)(9) or section 4245(a) of ERISA, a narrative description of how the plan will reinstate the benefits that were previously suspended and a proposed schedule of payments (equal to the amount of benefits previously suspended) to participants and beneficiaries?  Enter N/A for a plan that has not implemented a suspension of benefits.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		No suspension was implemented.	N/A	N/A - included as part of SFA App Plan Name
29.b.	Section D, Item (7)	If Yes was entered for Checklist Item #29.a., does the proposed schedule show the yearly aggregate amount and timing of such payments, and is it prepared assuming the effective date for reinstatement is the day after the SFA measurement date?  Enter N/A for a plan that entered N/A for Checklist Item #29.a.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Yes was not entered for checklist item #28.a.	N/A	N/A - included as part of SFA App Plan Name
29.c.	Section D, Item (7)	If the plan restored benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date, does the proposed schedule reflect the amount and timing of payments of restored benefits and the effect of the restoration on the benefits remaining to be reinstated?  Enter N/A for a plan that did not restore benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date. Also enter N/A for a plan that entered N/A for Checklist Items #29.a. and #29.b.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		The plan did not restore benefits.	N/A	N/A - included as part of SFA App Plan Name
30.a.	Section E, Item (1)	Does the application include a fully completed Application Checklist, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), and SFA amount requested)?	Yes No	Yes	App Checklist EWPTF.xlsx	N/A		Special Financial Assistance Checklist	App Checklist Plan Name
30.b.	Section E, Item (1) - Addendum A	If the plan is required to provide information required by Addendum A of the SFA Filing Instructions (for "certain events"), are the additional Checklist Items #40.a. through #49.b. completed?  Enter N/A if the plan is not required to submit the additional information described in Addendum A.	Yes No N/A	N/A	N/A	N/A	The plan is not required to provide this information.	Special Financial Assistance Checklist	N/A



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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
31.	Section E, Item (2)	<p>If the plan claims SFA eligibility under § 4262.3(a)(1) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include:</p> <p>(i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)?</p> <p>(ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used?</p> <p>(iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification?</p> <p>Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion?</p> <p>If the plan does not claim SFA eligibility under § 4262.3(a)(1) or claims SFA eligibility under § 4262.3(a)(1) using a zone certification completed before January 1, 2021, enter N/A.</p> <p>Is the information for this Checklist Item #31 contained in a single document and uploaded using the required filenaming convention?</p>	Yes No N/A	N/A		N/A	Eligible based on a certification of plan status completed before 1/1/2021.	Financial Assistance Application	SFA Elig Cert CD Plan Name

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
32.a.	Section E, Item (3)	<p>If the plan claims SFA eligibility under § 4262.3(a)(3) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include:</p> <p>(i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)?</p> <p>(ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used?</p> <p>(iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification?</p> <p>Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion?</p> <p>If the plan does not claim SFA eligibility under § 4262.3(a)(3) or claims SFA eligibility under § 4262.3(a)(3) using a zone certification completed before January 1, 2021, enter N/A.</p> <p>Is the information for Checklist Items #32.a. and #32.b. contained in a single document and uploaded using the required filenaming convention?</p>		N/A		N/A	The plan does not claim eligibility under Section 4262.3(a)(3).	Financial Assistance Application	SFA Elig Cert C Plan Name
32.b.	Section E, Item (3)	<p>If the plan claims SFA eligibility under § 4262.3(a)(3) of PBGC's SFA regulation, does the application include a certification from the plan's enrolled actuary that the plan qualifies for SFA based on the applicable certification of plan status for SFA eligibility purposes for the specified year, and by meeting the other requirements of § 4262.3(c) of PBGC's SFA regulation. Does the provided certification include:</p> <p>(i) identification of the specified year for each component of eligibility (certification of plan status for SFA eligibility purposes, modified funding percentage, and participant ratio)</p> <p>(ii) derivation of the modified funded percentage</p> <p>(iii) derivation of the participant ratio</p> <p>Does the certification identify what test(s) under section 305(b)(2) of ERISA is met for the specified year listed above?</p> <p>Does the certification identify all assumptions and methods (including supporting rationale, and where applicable, reliance on the plan sponsor) used to develop the withdrawal liability receivable that is utilized in the calculation of the modified funded percentage?</p> <p>Enter N/A if the plan does not claim SFA eligibility under §4262.3(a)(3).</p>	Yes No N/A	N/A	N/A - included with SFA Elig Cert C Plan Name	N/A	The plan does not claim eligibility under Section 4262.3(a)(3).	Financial Assistance Application	N/A - included in SFA Elig Cert C Plan Name

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

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APPLICATION CHECKLIST

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

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
33.	Section E, Item (4)	<p>If the plan's application is submitted on or prior to March 11, 2023, does the application include a certification from the plan's enrolled actuary that the plan is eligible for priority status, with specific identification of the applicable priority group?</p> <p>This item is not required (enter N/A) if the plan is insolvent, has implemented a MPRA suspension as of 3/11/2021, is in critical and declining status and had 350,000+ participants, or is listed on PBGC's website at <a href="http://www.pbgc.gov">www.pbgc.gov</a> as being in priority group 6. See § 4262.10(d).</p> <p>Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion?</p> <p>Is the filename uploaded using the required filenaming convention?</p>	Yes No N/A	N/A		N/A	The plan's application is submitted after March 11, 2023.	Financial Assistance Application	PG Cert Plan Name
34.a.		<p>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:</p> <p>(i) plan actuary's certification that identifies the requested amount of SFA and certifies that this is the amount to which the plan is entitled?</p> <p>(ii) clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion?</p> <p>Is the information in Checklist #34.a. combined with #34.b. (if applicable) as a single document, and uploaded using the required filenaming convention?</p>	Yes No	Yes	SFA Amount Cert EWPTF.pdf	N/A		Financial Assistance Application	SFA Amount Cert Plan Name

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34.b.	Section E, Item (5)	<p>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)?</p> <p>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?</p> <p>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?</p> <p>Enter N/A if the plan is not a MPRA plan.</p>	Yes No N/A	N/A	N/A - included with SFA Amount Cert Plan Name	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name
35.	Section E, Item (6)	<p>Does the application include the plan sponsor's identification of the amount of fair market value of assets at the SFA measurement date and certification that this amount is accurate? Does the application also include:</p> <p>(i) information that substantiates the asset value and how it was developed (e.g., trust or account statements, specific details of any adjustments)?</p> <p>(ii) a reconciliation of the fair market value of assets from the date of the most recent audited plan financial statements to the SFA measurement date (showing beginning and ending fair market value of assets for this period as well as the following items for the period: contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income)?</p> <p>With the exception of account statements and financial statements already provided as Checklist Items #8 and #9, is all information contained in a single document that is uploaded using the required filenaming convention?</p>	Yes No	Yes	FMV Cert EWPTF.pdf	N/A		Financial Assistance Application	FMV Cert Plan Name
36.	Section E, Item (7)	<p>Does the application include a copy of the executed plan amendment required by § 4262.6(e)(1) of PBGC's SFA regulation which (i) is signed by authorized trustee(s) of the plan and (ii) includes the plan compliance language in Section E, Item (7) of the SFA Filing Instructions?</p>	Yes No	Yes	Compliance Amend EWPTF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	Compliance Amend Plan Name

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APPLICATION CHECKLIST

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Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
37.	Section E, Item (8)	In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, does the application include: (i) a copy of the proposed plan amendment(s) required by § 4262.6(e)(2) to reinstate suspended benefits and pay make-up payments? (ii) a certification by the plan sponsor that the proposed plan amendment(s) will be timely adopted? Is the certification signed by either all members of the plan's board of trustees or by one or more trustees duly authorized to sign the certification on behalf of the entire board (including, if applicable, documentation that substantiates the authorization of the signing trustees)?  Enter N/A if the plan has not suspended benefits.  Is all information included in a single document that is uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	The plan did not suspend benefits.	Pension plan documents, all versions available, and all amendments signed and dated	Reinstatement Amend Plan Name
38.	Section E, Item (9)	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a copy of the executed plan amendment required by § 4262.9(c)(2)?  Enter N/A if the plan was not partitioned.  Is the document uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	The plan was not partitioned.	Pension plan documents, all versions available, and all amendments signed and dated	Partition Amend Plan Name
39.	Section E, Item (10)	Does the application include one or more copies of the penalties of perjury statement (see Section E, Item (10) of the SFA Filing Instructions) that (a) are signed by an authorized trustee who is a current member of the board of trustees, and (b) includes the trustee's printed name and title.  Is all such information included in a single document and uploaded using the required filenaming convention?	Yes No	Yes	Penalty EWPTF.pdf	N/A		Financial Assistance Application	Penalty Plan Name

**Additional Information for Certain Events under § 4262.4(f) - Applicable to Any Events in § 4262.4(f)(2) through (f)(4) and Any Mergers in § 4262.4(f)(1)(ii)**

**NOTE: If the plan is not required to provided information described in Addendum A of the SFA Filing Instructions, the Plan Response should be left blank for the remaining Checklist Items.**

40.a.	Addendum A for Certain Events Section C, Item (4)	Does the application include an additional version of Checklist Item #16.a. (also including Checklist Items #16.c., #16.d., and #16.e.), that shows the determination of the SFA amount using the basic method described in § 4262.4(a)(1) as if any events had not occurred? See Template 4A.	Yes No			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4A Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4A Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
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Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
40.b.i.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.i. that shows the determination of the SFA amount using the <u>increasing assets method</u> as if any events had not occurred? See Template 4A, sheet <i>4A-5 SFA Details .5(a)(2)(i)</i> .  Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A		N/A - included as part of file in Checklist Item #40.a.	N/A		N/A	N/A - included as part of file in Checklist Item #40.a.
40.b.ii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.ii. that explicitly identifies the projected SFA exhaustion year based on the <u>increasing assets method</u> ? See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D.  Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A			N/A		N/A	N/A - included as part of file in Checklist Item #40.a.
40.b.iii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include an additional version of Checklist Item #16.b.iii. that shows the determination of the SFA amount using the <u>present value method</u> as if any events had not occurred? See Template 4B, sheet <i>4B-1 SFA Ben Pmts</i> , sheet <i>4B-2 SFA Details .4(a)(2)(ii)</i> , and sheet <i>4B-3 SFA Exhaustion</i> .  Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the increasing assets method.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4B Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4B Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
41.	Addendum A for Certain Events Section C, Item (4)	For any merger, does the application show the SFA determination for this plan <u>and for each plan merged into this plan</u> (each of these determined as if they were still separate plans)? See Template 4A for a non-MPRA plan using the basic method, and for a MPRA plan using the increasing assets method. See Template 4B for a MPRA Plan using the present value method.  Enter N/A if the plan has not experienced a merger.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For an additional submission due to a merger, <i>Template 4A (or Template 4B) Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

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

v20230727

APPLICATION CHECKLIST

Plan name:	EWPTF
EIN:	95-2238031
PN:	001
SFA Amount Requested:	\$38,523,935.00

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

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
42.a.	Addendum A for Certain Events Section D	Does the application include a narrative description of any event and any merger, including relevant supporting documents which may include plan amendments, collective bargaining agreements, actuarial certifications related to a transfer or merger, or other relevant materials?	Yes No		N/A - included as part of SFA App Plan Name		For each Checklist Item #42.a. through #45.b., identify the relevant page number(s) within the single document.	Financial Assistance Application	SFA App Plan Name
42.b.	Addendum A for Certain Events Section D	For a transfer or merger event, does the application include identifying information for all plans involved including plan name, EIN and plan number, and the date of the transfer or merger?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
43.a.	Addendum A for Certain Events Section D	Does the narrative description in the application identify the amount of SFA reflecting any event, the amount of SFA determined as if the event had not occurred, and confirmation that the requested SFA is no greater than the amount that would have been determined if the event had not occurred, unless the event is a contribution rate reduction and such event lessens the risk of loss to plan participants and beneficiaries?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
43.b.	Addendum A for Certain Events Section D	For a merger, is the determination of SFA as if the event had not occurred equal to the sum of the amount that would be determined for this plan and each plan merged into this plan (each as if they were still separate plans)?  Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.a.	Addendum A for Certain Events Section D	Does the application include an additional version of Checklist Item #25 that shows the determination of SFA eligibility as if any events had not occurred?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.b.	Addendum A for Certain Events Section D	For any merger, does this item include demonstrations of SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)?  Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name

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

v20230727

APPLICATION CHECKLIST

Plan name:	EWPTF
EIN:	95-2238031
PN:	001
SFA Amount Requested:	\$38,523,935.00

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

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



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

v20230727

APPLICATION CHECKLIST

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PN:	001
SFA Amount Requested:	\$38,523,935.00

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

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

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

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

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

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

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

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

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

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

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

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APPLICATION CHECKLIST

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

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

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

v20230727

APPLICATION CHECKLIST

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

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

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

**Employers'-Warehousemen's Pension Trust Fund**

**6A-10 Benefit Payments (Move retro payments for assumed spouses to Pay Status column, and refi**

SFA Measurement Date / Plan Year Start Date      Plan Year End Date		<b>PROJEC</b>	
		Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants
12/31/2022	03/31/2023	\$1,598,714	\$643,379
04/01/2023	03/31/2024	\$5,994,689	\$667,774
04/01/2024	03/31/2025	\$5,776,031	\$825,492
04/01/2025	03/31/2026	\$5,547,089	\$962,721
04/01/2026	03/31/2027	\$5,315,779	\$1,098,346
04/01/2027	03/31/2028	\$5,087,763	\$1,234,020
04/01/2028	03/31/2029	\$4,856,443	\$1,357,517
04/01/2029	03/31/2030	\$4,622,716	\$1,464,720
04/01/2030	03/31/2031	\$4,385,363	\$1,570,291
04/01/2031	03/31/2032	\$4,144,744	\$1,652,107
04/01/2032	03/31/2033	\$3,903,293	\$1,721,733
04/01/2033	03/31/2034	\$3,661,068	\$1,793,875
04/01/2034	03/31/2035	\$3,419,118	\$1,852,033
04/01/2035	03/31/2036	\$3,178,577	\$1,893,794
04/01/2036	03/31/2037	\$2,940,636	\$1,931,348
04/01/2037	03/31/2038	\$2,706,538	\$1,963,653
04/01/2038	03/31/2039	\$2,477,523	\$1,976,035
04/01/2039	03/31/2040	\$2,254,815	\$1,988,120
04/01/2040	03/31/2041	\$2,039,638	\$1,979,515
04/01/2041	03/31/2042	\$1,833,202	\$1,975,659
04/01/2042	03/31/2043	\$1,636,708	\$1,958,454
04/01/2043	03/31/2044	\$1,451,301	\$1,927,142
04/01/2044	03/31/2045	\$1,277,991	\$1,905,639
04/01/2045	03/31/2046	\$1,117,571	\$1,861,901
04/01/2046	03/31/2047	\$970,576	\$1,811,321
04/01/2047	03/31/2048	\$837,255	\$1,757,288
04/01/2048	03/31/2049	\$717,550	\$1,695,390
04/01/2049	03/31/2050	\$611,118	\$1,631,146
04/01/2050	03/31/2051	\$517,404	\$1,563,850

ne calculation of retro payments for assumed spouses)

STED BENEFIT PAYMENTS for:		
Current Active Participants	New Entrants	Total
\$94,961	\$567	\$2,337,621
\$563,235	\$4,490	\$7,230,188
\$759,407	\$7,160	\$7,368,090
\$908,596	\$16,054	\$7,434,460
\$1,060,994	\$23,215	\$7,498,334
\$1,183,046	\$35,601	\$7,540,430
\$1,317,719	\$47,053	\$7,578,732
\$1,453,260	\$59,131	\$7,599,827
\$1,575,339	\$86,775	\$7,617,768
\$1,724,660	\$107,170	\$7,628,681
\$1,826,825	\$133,132	\$7,584,983
\$1,929,371	\$157,550	\$7,541,864
\$2,021,568	\$182,095	\$7,474,814
\$2,087,772	\$227,121	\$7,387,264
\$2,155,417	\$260,340	\$7,287,741
\$2,199,183	\$295,748	\$7,165,122
\$2,237,314	\$329,863	\$7,020,735
\$2,261,721	\$363,346	\$6,868,002
\$2,273,596	\$412,055	\$6,704,804
\$2,283,874	\$451,345	\$6,544,080
\$2,279,247	\$495,194	\$6,369,603
\$2,281,145	\$537,045	\$6,196,633
\$2,285,004	\$578,906	\$6,047,540
\$2,276,332	\$637,153	\$5,892,957
\$2,270,213	\$686,624	\$5,738,734
\$2,246,657	\$740,435	\$5,581,635
\$2,213,779	\$791,221	\$5,417,940
\$2,179,897	\$841,411	\$5,263,572
\$2,128,495	\$909,469	\$5,119,218

**Employers'-Warehousemen's Pension Trust Fund**

**6A-11 Benefit Payments (Remove prior accruals for rehires in new entrant profile, replace with a h**

SFA Measurement Date / Plan Year Start Date      Plan Year End Date		PROJEC	
		Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants
12/31/2022	03/31/2023	\$1,598,714	\$643,379
04/01/2023	03/31/2024	\$5,994,689	\$667,774
04/01/2024	03/31/2025	\$5,776,031	\$825,492
04/01/2025	03/31/2026	\$5,547,089	\$962,721
04/01/2026	03/31/2027	\$5,315,779	\$1,098,346
04/01/2027	03/31/2028	\$5,087,763	\$1,234,020
04/01/2028	03/31/2029	\$4,856,443	\$1,357,517
04/01/2029	03/31/2030	\$4,622,716	\$1,464,720
04/01/2030	03/31/2031	\$4,385,363	\$1,570,291
04/01/2031	03/31/2032	\$4,144,744	\$1,652,107
04/01/2032	03/31/2033	\$3,903,293	\$1,721,733
04/01/2033	03/31/2034	\$3,661,068	\$1,793,875
04/01/2034	03/31/2035	\$3,419,118	\$1,852,033
04/01/2035	03/31/2036	\$3,178,577	\$1,893,794
04/01/2036	03/31/2037	\$2,940,636	\$1,931,348
04/01/2037	03/31/2038	\$2,706,538	\$1,963,653
04/01/2038	03/31/2039	\$2,477,523	\$1,976,035
04/01/2039	03/31/2040	\$2,254,815	\$1,988,120
04/01/2040	03/31/2041	\$2,039,638	\$1,979,515
04/01/2041	03/31/2042	\$1,833,202	\$1,975,659
04/01/2042	03/31/2043	\$1,636,708	\$1,958,454
04/01/2043	03/31/2044	\$1,451,301	\$1,927,142
04/01/2044	03/31/2045	\$1,277,991	\$1,905,639
04/01/2045	03/31/2046	\$1,117,571	\$1,861,901
04/01/2046	03/31/2047	\$970,576	\$1,811,321
04/01/2047	03/31/2048	\$837,255	\$1,757,288
04/01/2048	03/31/2049	\$717,550	\$1,695,390
04/01/2049	03/31/2050	\$611,118	\$1,631,146
04/01/2050	03/31/2051	\$517,404	\$1,563,850

half year's accrual)

NETED BENEFIT PAYMENTS for:		
Current Active Participants	New Entrants	Total
\$94,961	\$22	\$2,337,076
\$563,235	\$264	\$7,225,962
\$759,407	\$570	\$7,361,500
\$908,596	\$2,370	\$7,420,776
\$1,060,994	\$3,990	\$7,479,109
\$1,183,046	\$7,419	\$7,512,248
\$1,317,719	\$10,821	\$7,542,500
\$1,453,260	\$14,713	\$7,555,409
\$1,575,339	\$25,805	\$7,556,798
\$1,724,660	\$34,307	\$7,555,818
\$1,826,825	\$47,292	\$7,499,143
\$1,929,371	\$59,500	\$7,443,814
\$2,021,568	\$72,235	\$7,364,954
\$2,087,772	\$100,107	\$7,260,250
\$2,155,417	\$120,053	\$7,147,454
\$2,199,183	\$142,083	\$7,011,457
\$2,237,314	\$163,243	\$6,854,115
\$2,261,721	\$184,032	\$6,688,688
\$2,273,596	\$218,221	\$6,510,970
\$2,283,874	\$244,423	\$6,337,158
\$2,279,247	\$275,294	\$6,149,703
\$2,281,145	\$304,714	\$5,964,302
\$2,285,004	\$334,349	\$5,802,983
\$2,276,332	\$380,167	\$5,635,971
\$2,270,213	\$418,011	\$5,470,121
\$2,246,657	\$460,675	\$5,301,875
\$2,213,779	\$501,081	\$5,127,800
\$2,179,897	\$541,244	\$4,963,405
\$2,128,495	\$599,763	\$4,809,512



## TEMPLATE 4A

v20221102p

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

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

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

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

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

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

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

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

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

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

The information to be provided is:

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

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

- e. For each plan year in the period beginning on the SFA measurement date and ending on the last day of the last plan year ending in 2051 (the "SFA coverage period"):
- i. Separately identify the projected amount of contributions, projected withdrawal liability payments reflecting a reasonable allowance for amounts considered uncollectible, and other payments expected to be made to the plan (excluding the amount of financial assistance under section 4261 of ERISA and SFA to be received by the plan).
  - ii. Identify the benefit payments described in § 4262.4(b)(1) (including any benefits that were restored under 26 CFR 1.432(e)(9)-(1)(e)(3) and excluding the payments in e.iii. below), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants.  
*[Sheet: 4A-2 SFA Ben Pmts]*  
  
Identify total benefit payments paid and expected to be paid from projected SFA assets separately from total benefit payments paid and expected to be paid from non-SFA assets after the projected SFA assets are fully exhausted.
  - iii. Separately identify the make-up payments described in § 4262.4(b)(1) attributable to the reinstatement of benefits under § 4262.15 that were previously suspended through the SFA measurement date.  
*[Also see applicable examples in Section C, Item (4)e.iii. of the SFA instructions.]*
  - iv. Separately identify administrative expenses paid and expected to be paid (excluding the amount owed PBGC under section 4261 of ERISA) for premiums to PBGC and for all other administrative expenses.  
*[Sheet: 4A-3 SFA Pcount and Admin Exp]*  
  
Identify total administrative expenses paid and expected to be paid from projected SFA assets separately from total administrative expenses paid and expected to be paid from non-SFA assets after the projected SFA assets are fully exhausted.
  - v. Provide the projected total participant count at the beginning of each year.  
*[Sheet: 4A-3 SFA Pcount and Admin Exp]*
  - vi. Provide the projected investment income earned by assets not attributable to SFA based on the non-SFA interest rate in b. above and the projected fair market value of non-SFA assets at the end of each plan year.
  - vii. Provide the projected investment income earned by assets attributable to SFA based on the SFA interest rate in c. above (excluding investment returns for the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets) and the projected fair market value of SFA assets at the end of each plan year.
- f. The projected SFA exhaustion year. This is the first day of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets. Note this date is only required for the calculation method under which the requested amount of SFA is determined.

**Additional instructions for each individual worksheet:**

Sheet

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

See instructions on 4A-1 Interest Rates.

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

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

On this sheet, you will provide:

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

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

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

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

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

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

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

On this sheet, you will provide:

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

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

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

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

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

On this sheet, you will provide:

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

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

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

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

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

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

On this sheet, you will provide:

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

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

#### **Version Updates (newest version at top)**

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

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

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

PLAN INFORMATION

Abbreviated Plan Name:	EWPTF
EIN:	95-2238031
PN:	001
Initial Application Date:	03/30/2023
SFA Measurement Date:	12/31/2022
Last day of first plan year ending after the measurement date:	03/31/2023

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

Non-SFA Interest Rate Used:	5.85%	Rate used in projection of non-SFA assets.
SFA Interest Rate Used:	3.77%	Rate used in projection of SFA assets.

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

Plan Interest Rate:	7.00%	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):	March 2023		
1 month preceding month in which plan's initial application is filed, and corresponding segment rates:	February 2023	2.31%	3.72%
2 months preceding month in which plan's initial application is filed, and corresponding segment rates:	January 2023	2.13%	3.62%
3 months preceding month in which plan's initial application is filed, and corresponding segment rates:	December 2022	1.95%	3.50%

24-month average segment rates without regard to interest rate stabilization rules. These rates are issued by IRS each month. For example, the applicable segment rates for August 2021 are 1.13%, 2.70%, and 3.38%. Those rates were issued in [IRS Notice 21-50](#) on August 16, 2021 (see page 2 of notice under the heading "24-Month Average Segment Rates Without 25-Year Average Adjustment").  
 They are also available on IRS' [Funding Yield Curve Segment Rate Tables](#) web page (See Funding Table 3 under the heading "24-Month Average Segment Rates Not Adjusted").

Non-SFA Interest Rate Limit (lowest 3rd segment rate plus 200 basis points):	5.85%	This amount is calculated based on the other information entered above.
Non-SFA Interest Rate Calculation (lesser of Plan Interest Rate and Non-SFA Interest Rate Limit):	5.85%	This amount is calculated based on the other information entered above.
Non-SFA Interest Rate Match Check:	Match	If the non-SFA Interest Rate Calculation is not equal to the non-SFA Interest Rate Used, provide explanation below.

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

TEMPLATE 4A - Sheet 4A-2

v20221102p

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

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

**PLAN INFORMATION**

Abbreviated Plan Name:	EWPTF	
EIN:	95-2238031	
PN:	001	
SFA Measurement Date:	12/31/2022	

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

**PROJECTED BENEFIT PAYMENTS for:**

SFA Measurement Date / Plan Year Start Date		Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
12/31/2022	03/31/2023		\$1,554,263	\$643,379	\$94,961	\$22	\$2,292,625
04/01/2023	03/31/2024		\$5,993,097	\$667,774	\$563,235	\$263	\$7,224,369
04/01/2024	03/31/2025		\$5,774,509	\$825,492	\$759,407	\$570	\$7,359,978
04/01/2025	03/31/2026		\$5,545,641	\$962,721	\$908,596	\$2,370	\$7,419,328
04/01/2026	03/31/2027		\$5,314,408	\$1,098,346	\$1,060,994	\$3,990	\$7,477,738
04/01/2027	03/31/2028		\$5,086,472	\$1,234,020	\$1,183,046	\$7,418	\$7,510,956
04/01/2028	03/31/2029		\$4,855,233	\$1,357,517	\$1,317,719	\$10,821	\$7,541,290
04/01/2029	03/31/2030		\$4,621,590	\$1,464,720	\$1,453,260	\$14,713	\$7,554,283
04/01/2030	03/31/2031		\$4,384,322	\$1,570,291	\$1,575,339	\$25,806	\$7,555,758
04/01/2031	03/31/2032		\$4,143,789	\$1,652,107	\$1,724,660	\$34,307	\$7,554,863
04/01/2032	03/31/2033		\$3,902,425	\$1,721,733	\$1,826,825	\$47,292	\$7,498,275
04/01/2033	03/31/2034		\$3,660,286	\$1,793,875	\$1,929,371	\$59,501	\$7,443,033
04/01/2034	03/31/2035		\$3,418,421	\$1,852,033	\$2,021,568	\$72,235	\$7,364,257
04/01/2035	03/31/2036		\$3,177,962	\$1,893,794	\$2,087,772	\$100,107	\$7,259,635
04/01/2036	03/31/2037		\$2,940,100	\$1,931,348	\$2,155,417	\$120,052	\$7,146,917
04/01/2037	03/31/2038		\$2,706,076	\$1,963,653	\$2,199,183	\$142,083	\$7,010,995
04/01/2038	03/31/2039		\$2,477,129	\$1,976,035	\$2,237,314	\$163,243	\$6,853,721
04/01/2039	03/31/2040		\$2,254,484	\$1,988,120	\$2,261,721	\$184,032	\$6,688,357
04/01/2040	03/31/2041		\$2,039,364	\$1,979,515	\$2,273,596	\$218,220	\$6,510,695
04/01/2041	03/31/2042		\$1,832,977	\$1,975,659	\$2,283,874	\$244,424	\$6,336,934
04/01/2042	03/31/2043		\$1,636,527	\$1,958,454	\$2,279,247	\$275,294	\$6,149,522
04/01/2043	03/31/2044		\$1,451,157	\$1,927,142	\$2,281,145	\$304,715	\$5,964,159
04/01/2044	03/31/2045		\$1,277,879	\$1,905,639	\$2,285,004	\$334,350	\$5,802,872
04/01/2045	03/31/2046		\$1,117,486	\$1,861,901	\$2,276,332	\$380,167	\$5,635,886
04/01/2046	03/31/2047		\$970,512	\$1,811,321	\$2,270,213	\$418,011	\$5,470,057
04/01/2047	03/31/2048		\$837,208	\$1,757,288	\$2,246,657	\$460,675	\$5,301,828
04/01/2048	03/31/2049		\$717,516	\$1,695,390	\$2,213,779	\$501,081	\$5,127,766
04/01/2049	03/31/2050		\$611,094	\$1,631,146	\$2,179,897	\$541,244	\$4,963,381
04/01/2050	03/31/2051		\$517,388	\$1,563,850	\$2,128,495	\$599,763	\$4,809,496



TEMPLATE 4A - Sheet 4A-3

v20221102p

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

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

**PLAN INFORMATION**

Abbreviated Plan Name:	EWPTF	
EIN:	95-2238031	
PN:	001	
SFA Measurement Date:	12/31/2022	

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

SFA Measurement Date / Plan Year Start Date		Plan Year End Date	Total Participant Count at Beginning of Plan Year	PROJECTED ADMINISTRATIVE EXPENSES for:		
				PBGC Premiums	Other	Total
12/31/2022	03/31/2023		N/A		\$198,057	\$198,057
04/01/2023	03/31/2024		1,769	\$61,915	\$754,079	\$815,994
04/01/2024	03/31/2025		1,738	\$62,568	\$777,906	\$840,474
04/01/2025	03/31/2026		1,707	\$63,159	\$802,529	\$865,688
04/01/2026	03/31/2027		1,675	\$63,650	\$828,009	\$891,659
04/01/2027	03/31/2028		1,644	\$64,116	\$837,199	\$901,315
04/01/2028	03/31/2029		1,613	\$66,133	\$838,822	\$904,955
04/01/2029	03/31/2030		1,581	\$66,402	\$840,112	\$906,514
04/01/2030	03/31/2031		1,549	\$66,607	\$840,084	\$906,691
04/01/2031	03/31/2032		1,517	\$78,884	\$827,700	\$906,584
04/01/2032	03/31/2033		1,484	\$80,136	\$819,657	\$899,793
04/01/2033	03/31/2034		1,454	\$79,970	\$813,194	\$893,164
04/01/2034	03/31/2035		1,423	\$81,111	\$802,600	\$883,711
04/01/2035	03/31/2036		1,392	\$82,128	\$789,028	\$871,156
04/01/2036	03/31/2037		1,360	\$81,600	\$776,030	\$857,630
04/01/2037	03/31/2038		1,327	\$82,274	\$759,045	\$841,319
04/01/2038	03/31/2039		1,293	\$82,752	\$739,695	\$822,447
04/01/2039	03/31/2040		1,259	\$83,094	\$719,509	\$802,603
04/01/2040	03/31/2041		1,224	\$83,232	\$698,051	\$781,283
04/01/2041	03/31/2042		1,191	\$83,370	\$677,062	\$760,432
04/01/2042	03/31/2043		1,156	\$83,232	\$654,711	\$737,943
04/01/2043	03/31/2044		1,122	\$83,028	\$632,671	\$715,699
04/01/2044	03/31/2045		1,088	\$82,688	\$613,657	\$696,345
04/01/2045	03/31/2046		1,055	\$83,345	\$592,961	\$676,306
04/01/2046	03/31/2047		1,022	\$82,782	\$573,625	\$656,407
04/01/2047	03/31/2048		990	\$82,170	\$554,049	\$636,219
04/01/2048	03/31/2049		958	\$82,388	\$532,944	\$615,332
04/01/2049	03/31/2050		926	\$82,414	\$513,192	\$595,606
04/01/2050	03/31/2051		895	\$81,445	\$495,695	\$577,140

TEMPLATE 4A - Sheet 4A-4

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

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

**PLAN INFORMATION**

Abbreviated Plan Name:	EWPTF	
EIN:	95-2238031	
PN:	001	
MPRA Plan?	No	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?	N/A	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:	12/31/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$49,483,157	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$38,523,935	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:	04/01/2027	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:	5.85%	
SFA Interest Rate:	3.77%	

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments (should match total from Sheet 4A-2)	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 4A-3)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	03/31/2023	\$444,445	\$0	\$0	-\$2,292,625	\$0	-\$198,057	-\$2,490,681	\$341,086	\$36,374,339	\$0	\$711,586	\$50,639,188
04/01/2023	03/31/2024	\$1,782,063	\$0	\$0	-\$7,224,369	\$0	-\$815,994	-\$8,040,363	\$1,209,333	\$29,543,309	\$0	\$3,014,022	\$55,435,274
04/01/2024	03/31/2025	\$1,740,577	\$547,693	\$0	-\$7,359,978	\$0	-\$840,474	-\$8,200,452	\$948,591	\$22,291,448	\$0	\$3,309,259	\$61,032,803
04/01/2025	03/31/2026	\$1,703,852	\$549,007	\$0	-\$7,419,328	\$0	-\$865,688	-\$8,285,016	\$673,518	\$14,679,950	\$0	\$3,635,689	\$66,921,350
04/01/2026	03/31/2027	\$1,660,249	\$536,197	\$0	-\$7,477,738	\$0	-\$891,659	-\$8,369,397	\$384,892	\$6,695,446	\$0	\$3,978,534	\$73,096,331
04/01/2027	03/31/2028	\$1,610,440	\$524,897	\$0	-\$7,510,956	\$0	-\$901,315	-\$6,695,446	\$0	\$0	-\$1,716,825	\$4,284,520	\$77,799,363
04/01/2028	03/31/2029	\$1,562,125	\$511,490	\$0	-\$7,541,290	\$0	-\$904,955	\$0	\$0	\$0	-\$8,446,245	\$4,348,232	\$75,774,965
04/01/2029	03/31/2030	\$1,515,260	\$496,149	\$0	-\$7,554,283	\$0	-\$906,514	\$0	\$0	\$0	-\$8,460,797	\$4,227,549	\$73,553,126
04/01/2030	03/31/2031	\$1,469,800	\$481,261	\$0	-\$7,555,758	\$0	-\$906,691	\$0	\$0	\$0	-\$8,462,449	\$4,095,772	\$71,137,510
04/01/2031	03/31/2032	\$1,425,706	\$466,828	\$0	-\$7,554,863	\$0	-\$906,584	\$0	\$0	\$0	-\$8,461,447	\$3,952,794	\$68,521,392
04/01/2032	03/31/2033	\$1,382,934	\$452,800	\$0	-\$7,498,275	\$0	-\$899,793	\$0	\$0	\$0	-\$8,398,068	\$3,800,079	\$65,759,137
04/01/2033	03/31/2034	\$1,369,104	\$439,230	\$0	-\$7,443,033	\$0	-\$893,164	\$0	\$0	\$0	-\$8,336,197	\$3,639,621	\$62,870,895
04/01/2034	03/31/2035	\$1,355,411	\$110,465	\$0	-\$7,364,257	\$0	-\$883,711	\$0	\$0	\$0	-\$8,247,968	\$3,463,486	\$59,552,289
04/01/2035	03/31/2036	\$1,341,855	\$109,375	\$0	-\$7,259,635	\$0	-\$871,156	\$0	\$0	\$0	-\$8,130,791	\$3,272,573	\$56,145,300
04/01/2036	03/31/2037	\$1,328,435	\$108,280	\$0	-\$7,146,917	\$0	-\$857,630	\$0	\$0	\$0	-\$8,004,547	\$3,076,776	\$52,654,245
04/01/2037	03/31/2038	\$1,315,149	\$107,180	\$0	-\$7,010,995	\$0	-\$841,319	\$0	\$0	\$0	-\$7,852,314	\$2,876,875	\$49,101,134
04/01/2038	03/31/2039	\$1,301,999	\$106,127	\$0	-\$6,853,721	\$0	-\$822,447	\$0	\$0	\$0	-\$7,676,168	\$2,674,094	\$45,507,187
04/01/2039	03/31/2040	\$1,288,978	\$105,018	\$0	-\$6,688,357	\$0	-\$802,603	\$0	\$0	\$0	-\$7,490,960	\$2,469,208	\$41,879,431
04/01/2040	03/31/2041	\$1,276,089	\$104,006	\$0	-\$6,510,695	\$0	-\$781,283	\$0	\$0	\$0	-\$7,291,978	\$2,262,780	\$38,230,327
04/01/2041	03/31/2042	\$1,263,329	\$102,939	\$0	-\$6,336,934	\$0	-\$760,432	\$0	\$0	\$0	-\$7,097,366	\$2,054,969	\$34,554,198
04/01/2042	03/31/2043	\$1,250,696	\$101,917	\$0	-\$6,149,522	\$0	-\$737,943	\$0	\$0	\$0	-\$6,887,465	\$1,846,058	\$30,865,405
04/01/2043	03/31/2044	\$1,238,188	\$100,891	\$0	-\$5,964,159	\$0	-\$715,699	\$0	\$0	\$0	-\$6,679,858	\$1,636,339	\$27,160,964
04/01/2044	03/31/2045	\$1,225,807	\$99,912	\$0	-\$5,802,872	\$0	-\$696,345	\$0	\$0	\$0	-\$6,499,217	\$1,424,869	\$23,412,336
04/01/2045	03/31/2046	\$1,213,551	\$98,877	\$0	-\$5,635,886	\$0	-\$676,306	\$0	\$0	\$0	-\$6,312,192	\$1,211,015	\$19,623,587
04/01/2046	03/31/2047	\$1,201,413	\$97,889	\$0	-\$5,470,057	\$0	-\$656,407	\$0	\$0	\$0	-\$6,126,464	\$994,779	\$15,791,204
04/01/2047	03/31/2048	\$1,189,400	\$96,947	\$0	-\$5,301,828	\$0	-\$636,219	\$0	\$0	\$0	-\$5,938,047	\$776,078	\$11,915,582
04/01/2048	03/31/2049	\$1,177,506	\$95,950	\$0	-\$5,127,766	\$0	-\$615,332	\$0	\$0	\$0	-\$5,743,098	\$555,054	\$8,000,994
04/01/2049	03/31/2050	\$1,165,731	\$95,000	\$0	-\$4,963,381	\$0	-\$595,606	\$0	\$0	\$0	-\$5,558,987	\$331,417	\$4,034,155
04/01/2050	03/31/2051	\$1,154,075	\$94,045	\$0	-\$4,809,496	\$0	-\$577,140	\$0	\$0	\$0	-\$5,386,636	\$104,360	\$0



## TEMPLATE 6A

v20220802p

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

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

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

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

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

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

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

#### Additional instructions for each individual worksheet:

Sheet

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

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

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

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

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

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

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

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

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

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

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

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

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

**Version Updates (newest version at top)**

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

**TEMPLATE 6A - Sheet 6A-1**

v20220802p

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

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

**PLAN INFORMATION**

Abbreviated Plan Name:	EWPTF
EIN:	95-2238031
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount
1	Baseline	N/A	\$38,381,956
2	Extend assumed delayed retirement increases from age 70 to age 71, include retroactive payments for inactive vested participants past required beginning date	\$348,649	\$38,730,605
3	Include inactive vested participants younger than age 86 as of measurement date	\$959,003	\$39,689,608
4	Update CBU assumption based on prior 10-year geometric average decline	\$4,357,073	\$44,046,681
5	Reflect lump sum withdrawal liability settlements for two employers	\$368,765	\$44,415,446
6	Reflect withdrawal liability payments due to projected future employer withdrawals	(\$4,637,007)	\$39,778,439
7	Revise new entrant profile to reflect average characteristics for each age group	\$1,341,403	\$41,119,842
8	Revise to reflect updated death audit information, including addition of an assumed spousal benefit using percent married and spouse age assumptions for deceased non-retirees with unknown marital status	\$418,424	\$41,538,266
9	Remove duplicate records	(\$1,231,120)	\$40,307,146
10	Revise retroactive lump sums for assumed spouses of deceased non-retirees with unknown marital status	(\$32,727)	\$40,274,419
11	Revise new entrant profile to remove assumed accrued benefit upon entry for rehires from inactive vested status, replace with a half year's accrual	(\$1,692,307)	\$38,582,111
12	Remove assumed spousal benefit for deceased non-retirees with unknown marital status if participant was excluded from April 1, 2021 valuation due to age	(\$58,176)	\$38,523,935

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

From Template 5A.

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

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

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

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

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

Show details supporting the SFA amount on Sheet 6A-7.

Show details supporting the SFA amount on Sheet 6A-8.

Show details supporting the SFA amount on Sheet 6A-9.

Show details supporting the SFA amount on Sheet 6A-10.

Show details supporting the SFA amount on Sheet 6A-11.

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

TEMPLATE 6A - Sheet 6A-2

Item Description (from 6A-1):	Extend assumed delayed retirement increases from age 70 to age 71, include
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Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

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

PLAN INFORMATION

Abbreviated Plan Name:	EWPTF
EIN:	95-2238031
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$49,483,157
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$38,730,605
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	03/31/2023	\$424,395	\$7,487	\$0	-\$2,097,512	\$0	-\$198,057	-\$2,295,569	\$344,853	\$36,779,889	\$0	\$711,494	\$50,626,533
04/01/2023	03/31/2024	\$1,754,300	\$29,949	\$0	-\$7,237,607	\$0	-\$815,994	-\$8,053,601	\$1,224,353	\$29,950,641	\$0	\$3,013,345	\$55,424,127
04/01/2024	03/31/2025	\$1,766,454	\$29,949	\$0	-\$7,373,869	\$0	-\$840,474	-\$8,214,343	\$963,665	\$22,699,963	\$0	\$3,294,357	\$60,514,886
04/01/2025	03/31/2026	\$1,782,660	\$29,949	\$0	-\$7,433,570	\$0	-\$865,688	-\$8,299,258	\$688,630	\$15,089,335	\$0	\$3,592,636	\$65,920,131
04/01/2026	03/31/2027	\$1,790,763	\$29,949	\$0	-\$7,492,515	\$0	-\$891,659	-\$8,384,174	\$400,026	\$7,105,188	\$0	\$3,909,077	\$71,649,920
04/01/2027	03/31/2028	\$1,790,763	\$29,949	\$0	-\$7,526,465	\$0	-\$903,176	-\$7,105,188	\$0	\$0	-\$1,324,453	\$4,203,012	\$76,349,191
04/01/2028	03/31/2029	\$1,790,763	\$29,949	\$0	-\$7,560,801	\$0	-\$907,296	\$0	\$0	\$0	-\$8,468,097	\$4,255,389	\$73,957,195
04/01/2029	03/31/2030	\$1,790,763	\$29,949	\$0	-\$7,573,862	\$0	-\$908,863	\$0	\$0	\$0	-\$8,482,725	\$4,115,002	\$71,410,183
04/01/2030	03/31/2031	\$1,790,763	\$29,949	\$0	-\$7,576,404	\$0	-\$909,168	\$0	\$0	\$0	-\$8,485,572	\$3,965,913	\$68,711,235
04/01/2031	03/31/2032	\$1,790,763	\$29,949	\$0	-\$7,578,387	\$0	-\$909,406	\$0	\$0	\$0	-\$8,487,793	\$3,807,955	\$65,852,109
04/01/2032	03/31/2033	\$1,790,763	\$29,949	\$0	-\$7,525,238	\$0	-\$903,029	\$0	\$0	\$0	-\$8,428,267	\$3,642,550	\$62,887,105
04/01/2033	03/31/2034	\$1,790,763	\$29,949	\$0	-\$7,474,980	\$0	-\$896,998	\$0	\$0	\$0	-\$8,371,978	\$3,470,851	\$59,806,690
04/01/2034	03/31/2035	\$1,790,763	\$29,949	\$0	-\$7,402,158	\$0	-\$888,259	\$0	\$0	\$0	-\$8,290,417	\$3,293,188	\$56,630,173
04/01/2035	03/31/2036	\$1,790,763	\$29,949	\$0	-\$7,303,125	\$0	-\$876,375	\$0	\$0	\$0	-\$8,179,500	\$3,110,817	\$53,382,202
04/01/2036	03/31/2037	\$1,790,763	\$26,669	\$0	-\$7,200,351	\$0	-\$864,042	\$0	\$0	\$0	-\$8,064,393	\$2,924,301	\$50,059,541
04/01/2037	03/31/2038	\$1,790,763	\$26,669	\$0	-\$7,075,601	\$0	-\$849,072	\$0	\$0	\$0	-\$7,924,673	\$2,734,278	\$46,686,578
04/01/2038	03/31/2039	\$1,790,763	\$26,669	\$0	-\$6,930,947	\$0	-\$831,714	\$0	\$0	\$0	-\$7,762,661	\$2,542,006	\$43,283,355
04/01/2039	03/31/2040	\$1,790,763	\$26,669	\$0	-\$6,779,324	\$0	-\$813,519	\$0	\$0	\$0	-\$7,592,843	\$2,348,208	\$39,856,152
04/01/2040	03/31/2041	\$1,790,763	\$0	\$0	-\$6,615,480	\$0	-\$793,858	\$0	\$0	\$0	-\$7,409,338	\$2,152,660	\$36,390,237
04/01/2041	03/31/2042	\$1,790,763	\$0	\$0	-\$6,459,144	\$0	-\$775,097	\$0	\$0	\$0	-\$7,234,241	\$1,955,358	\$32,902,117
04/01/2042	03/31/2043	\$1,790,763	\$0	\$0	-\$6,290,196	\$0	-\$754,824	\$0	\$0	\$0	-\$7,045,020	\$1,757,198	\$29,405,058
04/01/2043	03/31/2044	\$1,790,763	\$0	\$0	-\$6,124,800	\$0	-\$734,976	\$0	\$0	\$0	-\$6,859,776	\$1,558,390	\$25,894,435
04/01/2044	03/31/2045	\$1,790,763	\$0	\$0	-\$5,984,496	\$0	-\$718,140	\$0	\$0	\$0	-\$6,702,636	\$1,357,914	\$22,340,476
04/01/2045	03/31/2046	\$1,790,763	\$0	\$0	-\$5,839,231	\$0	-\$700,708	\$0	\$0	\$0	-\$6,539,939	\$1,155,075	\$18,746,376
04/01/2046	03/31/2047	\$1,790,763	\$0	\$0	-\$5,698,317	\$0	-\$683,798	\$0	\$0	\$0	-\$6,382,115	\$949,737	\$15,104,760
04/01/2047	03/31/2048	\$1,790,763	\$0	\$0	-\$5,555,941	\$0	-\$666,713	\$0	\$0	\$0	-\$6,222,654	\$741,670	\$11,414,539
04/01/2048	03/31/2049	\$1,790,763	\$0	\$0	-\$5,409,682	\$0	-\$649,162	\$0	\$0	\$0	-\$6,058,844	\$530,894	\$7,677,353
04/01/2049	03/31/2050	\$1,790,763	\$0	\$0	-\$5,274,277	\$0	-\$632,913	\$0	\$0	\$0	-\$5,907,190	\$316,993	\$3,877,918
04/01/2050	03/31/2051	\$1,790,763	\$0	\$0	-\$5,149,778	\$0	-\$617,973	\$0	\$0	\$0	-\$5,767,751	\$99,070	\$0



TEMPLATE 6A - Sheet 6A-2

Item Description (from 6A-1):	Include inactive vested participants younger than age 86 as of measurement
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Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

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

PLAN INFORMATION

Abbreviated Plan Name:	EWPTF
EIN:	95-2238031
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$49,483,157
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$39,689,608
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	03/31/2023	\$424,395	\$7,487	\$0	-\$2,741,848	\$0	-\$198,057	-\$2,939,905	\$347,725	\$37,097,428	\$0	\$711,494	\$50,626,533
04/01/2023	03/31/2024	\$1,754,300	\$29,949	\$0	-\$7,276,276	\$0	-\$815,994	-\$8,092,270	\$1,235,539	\$30,240,698	\$0	\$3,013,345	\$55,424,127
04/01/2024	03/31/2025	\$1,766,454	\$29,949	\$0	-\$7,410,751	\$0	-\$840,474	-\$8,251,225	\$973,851	\$22,963,324	\$0	\$3,294,357	\$60,514,886
04/01/2025	03/31/2026	\$1,782,660	\$29,949	\$0	-\$7,468,550	\$0	-\$865,688	-\$8,334,238	\$697,848	\$15,326,935	\$0	\$3,592,636	\$65,920,131
04/01/2026	03/31/2027	\$1,790,763	\$29,949	\$0	-\$7,525,484	\$0	-\$891,659	-\$8,417,143	\$408,314	\$7,318,106	\$0	\$3,909,077	\$71,649,920
04/01/2027	03/31/2028	\$1,790,763	\$29,949	\$0	-\$7,557,324	\$0	-\$906,879	-\$7,318,106	\$0	\$0	-\$1,146,097	\$4,208,568	\$76,533,103
04/01/2028	03/31/2029	\$1,790,763	\$29,949	\$0	-\$7,589,460	\$0	-\$910,735	\$0	\$0	\$0	-\$8,500,195	\$4,265,148	\$74,118,768
04/01/2029	03/31/2030	\$1,790,763	\$29,949	\$0	-\$7,600,247	\$0	-\$912,030	\$0	\$0	\$0	-\$8,512,277	\$4,123,533	\$71,550,736
04/01/2030	03/31/2031	\$1,790,763	\$29,949	\$0	-\$7,600,463	\$0	-\$912,056	\$0	\$0	\$0	-\$8,512,519	\$3,973,296	\$68,832,226
04/01/2031	03/31/2032	\$1,790,763	\$29,949	\$0	-\$7,600,094	\$0	-\$912,011	\$0	\$0	\$0	-\$8,512,105	\$3,814,276	\$65,955,108
04/01/2032	03/31/2033	\$1,790,763	\$29,949	\$0	-\$7,544,596	\$0	-\$905,352	\$0	\$0	\$0	-\$8,449,948	\$3,647,901	\$62,973,773
04/01/2033	03/31/2034	\$1,790,763	\$29,949	\$0	-\$7,492,027	\$0	-\$899,043	\$0	\$0	\$0	-\$8,391,070	\$3,475,327	\$59,878,741
04/01/2034	03/31/2035	\$1,790,763	\$29,949	\$0	-\$7,416,973	\$0	-\$890,037	\$0	\$0	\$0	-\$8,307,010	\$3,296,886	\$56,689,329
04/01/2035	03/31/2036	\$1,790,763	\$29,949	\$0	-\$7,315,825	\$0	-\$877,899	\$0	\$0	\$0	-\$8,193,724	\$3,113,834	\$53,430,151
04/01/2036	03/31/2037	\$1,790,763	\$26,669	\$0	-\$7,211,089	\$0	-\$865,331	\$0	\$0	\$0	-\$8,076,420	\$2,926,731	\$50,097,895
04/01/2037	03/31/2038	\$1,790,763	\$26,669	\$0	-\$7,084,553	\$0	-\$850,146	\$0	\$0	\$0	-\$7,934,699	\$2,736,209	\$46,716,837
04/01/2038	03/31/2039	\$1,790,763	\$26,669	\$0	-\$6,938,304	\$0	-\$832,596	\$0	\$0	\$0	-\$7,770,900	\$2,543,520	\$43,306,888
04/01/2039	03/31/2040	\$1,790,763	\$26,669	\$0	-\$6,785,280	\$0	-\$814,234	\$0	\$0	\$0	-\$7,599,514	\$2,349,376	\$39,874,182
04/01/2040	03/31/2041	\$1,790,763	\$0	\$0	-\$6,620,231	\$0	-\$794,428	\$0	\$0	\$0	-\$7,414,659	\$2,153,549	\$36,403,836
04/01/2041	03/31/2042	\$1,790,763	\$0	\$0	-\$6,462,876	\$0	-\$775,545	\$0	\$0	\$0	-\$7,238,421	\$1,956,023	\$32,912,201
04/01/2042	03/31/2043	\$1,790,763	\$0	\$0	-\$6,293,083	\$0	-\$755,170	\$0	\$0	\$0	-\$7,048,253	\$1,757,687	\$29,412,398
04/01/2043	03/31/2044	\$1,790,763	\$0	\$0	-\$6,126,996	\$0	-\$735,240	\$0	\$0	\$0	-\$6,862,236	\$1,558,743	\$25,899,668
04/01/2044	03/31/2045	\$1,790,763	\$0	\$0	-\$5,986,140	\$0	-\$718,337	\$0	\$0	\$0	-\$6,704,477	\$1,358,162	\$22,344,117
04/01/2045	03/31/2046	\$1,790,763	\$0	\$0	-\$5,840,441	\$0	-\$700,853	\$0	\$0	\$0	-\$6,541,294	\$1,155,246	\$18,748,832
04/01/2046	03/31/2047	\$1,790,763	\$0	\$0	-\$5,699,191	\$0	-\$683,903	\$0	\$0	\$0	-\$6,383,094	\$949,850	\$15,106,351
04/01/2047	03/31/2048	\$1,790,763	\$0	\$0	-\$5,556,562	\$0	-\$666,787	\$0	\$0	\$0	-\$6,223,349	\$741,741	\$11,415,505
04/01/2048	03/31/2049	\$1,790,763	\$0	\$0	-\$5,410,114	\$0	-\$649,214	\$0	\$0	\$0	-\$6,059,328	\$530,936	\$7,677,876
04/01/2049	03/31/2050	\$1,790,763	\$0	\$0	-\$5,274,572	\$0	-\$632,949	\$0	\$0	\$0	-\$5,907,521	\$317,014	\$3,878,132
04/01/2050	03/31/2051	\$1,790,763	\$0	\$0	-\$5,149,974	\$0	-\$617,997	\$0	\$0	\$0	-\$5,767,971	\$99,076	\$0

TEMPLATE 6A - Sheet 6A-3

Item Description (from 6A-1):	Update CBU assumption based on prior 10-year geometric average decline
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v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	EWPTF
EIN:	95-2238031
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$49,483,157
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$44,046,681
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	03/31/2023	\$444,445	\$7,487	\$0	-\$2,741,848	\$0	-\$198,057	-\$2,939,905	\$388,223	\$41,494,999	\$0	\$711,641	\$50,646,730
04/01/2023	03/31/2024	\$1,782,063	\$29,949	\$0	-\$7,276,276	\$0	-\$815,994	-\$8,092,270	\$1,401,328	\$34,804,056	\$0	\$3,015,331	\$55,474,074
04/01/2024	03/31/2025	\$1,740,577	\$29,949	\$0	-\$7,410,866	\$0	-\$840,474	-\$8,251,340	\$1,145,888	\$27,698,604	\$0	\$3,296,529	\$60,541,129
04/01/2025	03/31/2026	\$1,703,852	\$29,949	\$0	-\$7,469,275	\$0	-\$865,688	-\$8,334,963	\$876,354	\$20,239,995	\$0	\$3,591,888	\$65,866,817
04/01/2026	03/31/2027	\$1,660,249	\$29,949	\$0	-\$7,526,087	\$0	-\$891,659	-\$8,417,746	\$593,524	\$12,415,774	\$0	\$3,902,177	\$71,459,192
04/01/2027	03/31/2028	\$1,610,440	\$29,949	\$0	-\$7,557,939	\$0	-\$906,953	-\$8,464,892	\$297,618	\$4,248,499	\$0	\$4,227,888	\$77,327,470
04/01/2028	03/31/2029	\$1,562,125	\$29,949	\$0	-\$7,589,413	\$0	-\$910,730	-\$4,248,499	\$0	\$0	-\$4,251,643	\$4,437,340	\$79,105,241
04/01/2029	03/31/2030	\$1,515,260	\$29,949	\$0	-\$7,599,197	\$0	-\$911,904	\$0	\$0	\$0	-\$8,511,101	\$4,407,297	\$76,546,646
04/01/2030	03/31/2031	\$1,469,800	\$29,949	\$0	-\$7,599,729	\$0	-\$911,967	\$0	\$0	\$0	-\$8,511,696	\$4,256,283	\$73,790,982
04/01/2031	03/31/2032	\$1,425,706	\$29,949	\$0	-\$7,597,023	\$0	-\$911,643	\$0	\$0	\$0	-\$8,508,666	\$4,093,894	\$70,831,865
04/01/2032	03/31/2033	\$1,382,934	\$29,949	\$0	-\$7,539,425	\$0	-\$904,731	\$0	\$0	\$0	-\$8,444,156	\$3,921,556	\$67,722,148
04/01/2033	03/31/2034	\$1,369,104	\$29,949	\$0	-\$7,482,837	\$0	-\$897,940	\$0	\$0	\$0	-\$8,380,777	\$3,741,211	\$64,481,634
04/01/2034	03/31/2035	\$1,355,411	\$29,949	\$0	-\$7,402,845	\$0	-\$888,341	\$0	\$0	\$0	-\$8,291,186	\$3,554,035	\$61,129,842
04/01/2035	03/31/2036	\$1,341,855	\$29,949	\$0	-\$7,299,319	\$0	-\$875,918	\$0	\$0	\$0	-\$8,175,237	\$3,361,174	\$57,687,583
04/01/2036	03/31/2037	\$1,328,435	\$26,669	\$0	-\$7,186,497	\$0	-\$862,380	\$0	\$0	\$0	-\$8,048,877	\$3,163,254	\$54,157,065
04/01/2037	03/31/2038	\$1,315,149	\$26,669	\$0	-\$7,051,013	\$0	-\$846,122	\$0	\$0	\$0	-\$7,897,135	\$2,961,061	\$50,562,809
04/01/2038	03/31/2039	\$1,301,999	\$26,669	\$0	-\$6,894,050	\$0	-\$827,286	\$0	\$0	\$0	-\$7,721,336	\$2,755,893	\$46,926,034
04/01/2039	03/31/2040	\$1,288,978	\$26,669	\$0	-\$6,729,325	\$0	-\$807,519	\$0	\$0	\$0	-\$7,536,844	\$2,548,511	\$43,253,348
04/01/2040	03/31/2041	\$1,276,089	\$0	\$0	-\$6,554,855	\$0	-\$786,583	\$0	\$0	\$0	-\$7,341,438	\$2,338,600	\$39,526,600
04/01/2041	03/31/2042	\$1,263,329	\$0	\$0	-\$6,382,974	\$0	-\$765,957	\$0	\$0	\$0	-\$7,148,931	\$2,126,212	\$35,767,210
04/01/2042	03/31/2043	\$1,250,696	\$0	\$0	-\$6,198,786	\$0	-\$743,854	\$0	\$0	\$0	-\$6,942,640	\$1,912,348	\$31,987,614
04/01/2043	03/31/2044	\$1,238,188	\$0	\$0	-\$6,016,225	\$0	-\$721,947	\$0	\$0	\$0	-\$6,738,172	\$1,697,249	\$28,184,879
04/01/2044	03/31/2045	\$1,225,807	\$0	\$0	-\$5,858,061	\$0	-\$702,967	\$0	\$0	\$0	-\$6,561,028	\$1,479,948	\$24,329,606
04/01/2045	03/31/2046	\$1,213,551	\$0	\$0	-\$5,698,129	\$0	-\$683,775	\$0	\$0	\$0	-\$6,381,904	\$1,259,639	\$20,420,891
04/01/2046	03/31/2047	\$1,201,413	\$0	\$0	-\$5,537,119	\$0	-\$664,454	\$0	\$0	\$0	-\$6,201,573	\$1,036,245	\$16,456,977
04/01/2047	03/31/2048	\$1,189,400	\$0	\$0	-\$5,374,431	\$0	-\$644,932	\$0	\$0	\$0	-\$6,019,363	\$809,684	\$12,436,698
04/01/2048	03/31/2049	\$1,177,506	\$0	\$0	-\$5,205,337	\$0	-\$624,640	\$0	\$0	\$0	-\$5,829,977	\$580,053	\$8,364,279
04/01/2049	03/31/2050	\$1,165,731	\$0	\$0	-\$5,046,039	\$0	-\$605,525	\$0	\$0	\$0	-\$5,651,564	\$347,033	\$4,225,479
04/01/2050	03/31/2051	\$1,154,075	\$0	\$0	-\$4,901,061	\$0	-\$588,127	\$0	\$0	\$0	-\$5,489,188	\$109,634	\$0

TEMPLATE 6A - Sheet 6A-4

Item Description (from 6A-1):	Reflect lump sum withdrawal liability settlements for two employers
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v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	EWPTF
EIN:	95-2238031
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$49,483,157
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$44,415,446
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	03/31/2023	\$444,445	\$0	\$0	-\$2,741,848	\$0	-\$198,057	-\$2,939,905	\$391,650	\$41,867,191	\$0	\$711,586	\$50,639,188
04/01/2023	03/31/2024	\$1,782,063	\$0	\$0	-\$7,276,276	\$0	-\$815,994	-\$8,092,270	\$1,415,359	\$35,190,280	\$0	\$3,014,022	\$55,435,274
04/01/2024	03/31/2025	\$1,740,577	\$0	\$0	-\$7,410,866	\$0	-\$840,474	-\$8,251,340	\$1,160,448	\$28,099,389	\$0	\$3,293,391	\$60,469,242
04/01/2025	03/31/2026	\$1,703,852	\$0	\$0	-\$7,469,275	\$0	-\$865,688	-\$8,334,963	\$891,463	\$20,655,889	\$0	\$3,586,814	\$65,759,908
04/01/2026	03/31/2027	\$1,660,249	\$0	\$0	-\$7,526,087	\$0	-\$891,659	-\$8,417,746	\$609,203	\$12,847,347	\$0	\$3,895,055	\$71,315,213
04/01/2027	03/31/2028	\$1,610,440	\$0	\$0	-\$7,557,939	\$0	-\$906,953	-\$8,464,892	\$313,888	\$4,696,343	\$0	\$4,218,597	\$77,144,251
04/01/2028	03/31/2029	\$1,562,125	\$0	\$0	-\$7,589,413	\$0	-\$910,730	-\$4,696,343	\$0	\$0	-\$3,803,799	\$4,439,705	\$79,342,281
04/01/2029	03/31/2030	\$1,515,260	\$0	\$0	-\$7,599,197	\$0	-\$911,904	\$0	\$0	\$0	-\$8,511,101	\$4,420,296	\$76,766,737
04/01/2030	03/31/2031	\$1,469,800	\$0	\$0	-\$7,599,729	\$0	-\$911,967	\$0	\$0	\$0	-\$8,511,696	\$4,268,291	\$73,993,131
04/01/2031	03/31/2032	\$1,425,706	\$0	\$0	-\$7,597,023	\$0	-\$911,643	\$0	\$0	\$0	-\$8,508,666	\$4,104,852	\$71,015,023
04/01/2032	03/31/2033	\$1,382,934	\$0	\$0	-\$7,539,425	\$0	-\$904,731	\$0	\$0	\$0	-\$8,444,156	\$3,931,403	\$67,885,204
04/01/2033	03/31/2034	\$1,369,104	\$0	\$0	-\$7,482,837	\$0	-\$897,940	\$0	\$0	\$0	-\$8,380,777	\$3,749,882	\$64,623,413
04/01/2034	03/31/2035	\$1,355,411	\$0	\$0	-\$7,402,845	\$0	-\$888,341	\$0	\$0	\$0	-\$8,291,186	\$3,561,461	\$61,249,098
04/01/2035	03/31/2036	\$1,341,855	\$0	\$0	-\$7,299,319	\$0	-\$875,918	\$0	\$0	\$0	-\$8,175,237	\$3,367,283	\$57,782,998
04/01/2036	03/31/2037	\$1,328,435	\$0	\$0	-\$7,186,497	\$0	-\$862,380	\$0	\$0	\$0	-\$8,048,877	\$3,168,064	\$54,230,621
04/01/2037	03/31/2038	\$1,315,149	\$0	\$0	-\$7,051,013	\$0	-\$846,122	\$0	\$0	\$0	-\$7,897,135	\$2,964,592	\$50,613,227
04/01/2038	03/31/2039	\$1,301,999	\$0	\$0	-\$6,894,050	\$0	-\$827,286	\$0	\$0	\$0	-\$7,721,336	\$2,758,069	\$46,951,959
04/01/2039	03/31/2040	\$1,288,978	\$0	\$0	-\$6,729,325	\$0	-\$807,519	\$0	\$0	\$0	-\$7,536,844	\$2,549,255	\$43,253,348
04/01/2040	03/31/2041	\$1,276,089	\$0	\$0	-\$6,554,855	\$0	-\$786,583	\$0	\$0	\$0	-\$7,341,438	\$2,338,600	\$39,526,600
04/01/2041	03/31/2042	\$1,263,329	\$0	\$0	-\$6,382,974	\$0	-\$765,957	\$0	\$0	\$0	-\$7,148,931	\$2,126,212	\$35,767,210
04/01/2042	03/31/2043	\$1,250,696	\$0	\$0	-\$6,198,786	\$0	-\$743,854	\$0	\$0	\$0	-\$6,942,640	\$1,912,348	\$31,987,614
04/01/2043	03/31/2044	\$1,238,188	\$0	\$0	-\$6,016,225	\$0	-\$721,947	\$0	\$0	\$0	-\$6,738,172	\$1,697,249	\$28,184,879
04/01/2044	03/31/2045	\$1,225,807	\$0	\$0	-\$5,858,061	\$0	-\$702,967	\$0	\$0	\$0	-\$6,561,028	\$1,479,948	\$24,329,606
04/01/2045	03/31/2046	\$1,213,551	\$0	\$0	-\$5,698,129	\$0	-\$683,775	\$0	\$0	\$0	-\$6,381,904	\$1,259,639	\$20,420,891
04/01/2046	03/31/2047	\$1,201,413	\$0	\$0	-\$5,537,119	\$0	-\$664,454	\$0	\$0	\$0	-\$6,201,573	\$1,036,245	\$16,456,977
04/01/2047	03/31/2048	\$1,189,400	\$0	\$0	-\$5,374,431	\$0	-\$644,932	\$0	\$0	\$0	-\$6,019,363	\$809,684	\$12,436,698
04/01/2048	03/31/2049	\$1,177,506	\$0	\$0	-\$5,205,337	\$0	-\$624,640	\$0	\$0	\$0	-\$5,829,977	\$580,053	\$8,364,279
04/01/2049	03/31/2050	\$1,165,731	\$0	\$0	-\$5,046,039	\$0	-\$605,525	\$0	\$0	\$0	-\$5,651,564	\$347,033	\$4,225,479
04/01/2050	03/31/2051	\$1,154,075	\$0	\$0	-\$4,901,061	\$0	-\$588,127	\$0	\$0	\$0	-\$5,489,188	\$109,634	\$0

TEMPLATE 6A - Sheet 6A-4

Item Description (from 6A-1):	Reflect withdrawal liability payments due to projected future employer
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Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

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

PLAN INFORMATION

Abbreviated Plan Name:	EWPTF
EIN:	95-2238031
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$49,483,157
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$39,778,439
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	03/31/2023	\$444,445	\$0	\$0	-\$2,741,848	\$0	-\$198,057	-\$2,939,905	\$348,551	\$37,187,085	\$0	\$711,586	\$50,639,188
04/01/2023	03/31/2024	\$1,782,063	\$0	\$0	-\$7,276,276	\$0	-\$815,994	-\$8,092,270	\$1,238,919	\$30,333,735	\$0	\$3,014,022	\$55,435,274
04/01/2024	03/31/2025	\$1,740,577	\$547,693	\$0	-\$7,410,866	\$0	-\$840,474	-\$8,251,340	\$977,356	\$23,059,751	\$0	\$3,309,259	\$61,032,803
04/01/2025	03/31/2026	\$1,703,852	\$549,007	\$0	-\$7,469,275	\$0	-\$865,688	-\$8,334,963	\$701,469	\$15,426,258	\$0	\$3,635,689	\$66,921,350
04/01/2026	03/31/2027	\$1,660,249	\$536,197	\$0	-\$7,526,087	\$0	-\$891,659	-\$8,417,746	\$412,046	\$7,420,558	\$0	\$3,978,534	\$73,096,331
04/01/2027	03/31/2028	\$1,610,440	\$524,897	\$0	-\$7,557,939	\$0	-\$906,953	-\$7,420,558	\$0	\$0	-\$1,044,334	\$4,305,468	\$78,492,803
04/01/2028	03/31/2029	\$1,562,125	\$511,490	\$0	-\$7,589,413	\$0	-\$910,730	\$0	\$0	\$0	-\$8,500,143	\$4,387,119	\$76,453,394
04/01/2029	03/31/2030	\$1,515,260	\$496,149	\$0	-\$7,599,197	\$0	-\$911,904	\$0	\$0	\$0	-\$8,511,101	\$4,265,670	\$74,219,373
04/01/2030	03/31/2031	\$1,469,800	\$481,261	\$0	-\$7,599,729	\$0	-\$911,967	\$0	\$0	\$0	-\$8,511,696	\$4,133,213	\$71,791,951
04/01/2031	03/31/2032	\$1,425,706	\$466,828	\$0	-\$7,597,023	\$0	-\$911,643	\$0	\$0	\$0	-\$8,508,666	\$3,989,608	\$69,165,427
04/01/2032	03/31/2033	\$1,382,934	\$452,800	\$0	-\$7,539,425	\$0	-\$904,731	\$0	\$0	\$0	-\$8,444,156	\$3,836,320	\$66,393,325
04/01/2033	03/31/2034	\$1,369,104	\$439,230	\$0	-\$7,482,837	\$0	-\$897,940	\$0	\$0	\$0	-\$8,380,777	\$3,675,332	\$63,496,214
04/01/2034	03/31/2035	\$1,355,411	\$110,465	\$0	-\$7,402,845	\$0	-\$888,341	\$0	\$0	\$0	-\$8,291,186	\$3,498,721	\$60,169,623
04/01/2035	03/31/2036	\$1,341,855	\$109,375	\$0	-\$7,299,319	\$0	-\$875,918	\$0	\$0	\$0	-\$8,175,237	\$3,307,303	\$56,752,918
04/01/2036	03/31/2037	\$1,328,435	\$108,280	\$0	-\$7,186,497	\$0	-\$862,380	\$0	\$0	\$0	-\$8,048,877	\$3,110,941	\$53,251,698
04/01/2037	03/31/2038	\$1,315,149	\$107,180	\$0	-\$7,051,013	\$0	-\$846,122	\$0	\$0	\$0	-\$7,897,135	\$2,910,430	\$49,687,322
04/01/2038	03/31/2039	\$1,301,999	\$106,127	\$0	-\$6,894,050	\$0	-\$827,286	\$0	\$0	\$0	-\$7,721,336	\$2,706,979	\$46,081,091
04/01/2039	03/31/2040	\$1,288,978	\$105,018	\$0	-\$6,729,325	\$0	-\$807,519	\$0	\$0	\$0	-\$7,536,844	\$2,501,352	\$42,439,595
04/01/2040	03/31/2041	\$1,276,089	\$104,006	\$0	-\$6,554,855	\$0	-\$786,583	\$0	\$0	\$0	-\$7,341,438	\$2,294,009	\$38,772,261
04/01/2041	03/31/2042	\$1,263,329	\$102,939	\$0	-\$6,382,974	\$0	-\$765,957	\$0	\$0	\$0	-\$7,148,931	\$2,085,066	\$35,074,664
04/01/2042	03/31/2043	\$1,250,696	\$101,917	\$0	-\$6,198,786	\$0	-\$743,854	\$0	\$0	\$0	-\$6,942,640	\$1,874,787	\$31,359,424
04/01/2043	03/31/2044	\$1,238,188	\$100,891	\$0	-\$6,016,225	\$0	-\$721,947	\$0	\$0	\$0	-\$6,738,172	\$1,663,422	\$27,623,753
04/01/2044	03/31/2045	\$1,225,807	\$99,912	\$0	-\$5,858,061	\$0	-\$702,967	\$0	\$0	\$0	-\$6,561,028	\$1,450,017	\$23,838,461
04/01/2045	03/31/2046	\$1,213,551	\$98,877	\$0	-\$5,698,129	\$0	-\$683,775	\$0	\$0	\$0	-\$6,381,904	\$1,233,772	\$20,002,756
04/01/2046	03/31/2047	\$1,201,413	\$97,889	\$0	-\$5,537,119	\$0	-\$664,454	\$0	\$0	\$0	-\$6,201,573	\$1,014,620	\$16,115,106
04/01/2047	03/31/2048	\$1,189,400	\$96,947	\$0	-\$5,374,431	\$0	-\$644,932	\$0	\$0	\$0	-\$6,019,363	\$792,494	\$12,174,583
04/01/2048	03/31/2049	\$1,177,506	\$95,950	\$0	-\$5,205,337	\$0	-\$624,640	\$0	\$0	\$0	-\$5,829,977	\$567,499	\$8,185,561
04/01/2049	03/31/2050	\$1,165,731	\$95,000	\$0	-\$5,046,039	\$0	-\$605,525	\$0	\$0	\$0	-\$5,651,564	\$339,330	\$4,134,058
04/01/2050	03/31/2051	\$1,154,075	\$94,045	\$0	-\$4,901,061	\$0	-\$588,127	\$0	\$0	\$0	-\$5,489,188	\$107,010	\$0

TEMPLATE 6A - Sheet 6A-4

Item Description (from 6A-1):	Revise new entrant profile to reflect average characteristics for each age
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Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

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

PLAN INFORMATION

Abbreviated Plan Name:	EWPTF
EIN:	95-2238031
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$49,483,157
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$41,119,842
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	03/31/2023	\$444,445	\$0	\$0	-\$2,742,415	\$0	-\$198,057	-\$2,940,472	\$361,015	\$38,540,385	\$0	\$711,586	\$50,639,188
04/01/2023	03/31/2024	\$1,782,063	\$0	\$0	-\$7,280,766	\$0	-\$815,994	-\$8,096,760	\$1,289,848	\$31,733,473	\$0	\$3,014,022	\$55,435,274
04/01/2024	03/31/2025	\$1,740,577	\$547,693	\$0	-\$7,417,476	\$0	-\$840,474	-\$8,257,950	\$1,029,992	\$24,505,516	\$0	\$3,309,259	\$61,032,803
04/01/2025	03/31/2026	\$1,703,852	\$549,007	\$0	-\$7,481,387	\$0	-\$865,688	-\$8,347,075	\$755,728	\$16,914,169	\$0	\$3,635,689	\$66,921,350
04/01/2026	03/31/2027	\$1,660,249	\$536,197	\$0	-\$7,542,674	\$0	-\$891,659	-\$8,434,333	\$467,804	\$8,947,640	\$0	\$3,978,534	\$73,096,331
04/01/2027	03/31/2028	\$1,610,440	\$524,897	\$0	-\$7,582,102	\$0	-\$909,852	-\$8,491,954	\$166,324	\$622,010	\$0	\$4,338,000	\$79,569,668
04/01/2028	03/31/2029	\$1,562,125	\$511,490	\$0	-\$7,620,407	\$0	-\$914,449	-\$622,010	\$0	\$0	-\$7,912,846	\$4,468,411	\$78,198,848
04/01/2029	03/31/2030	\$1,515,260	\$496,149	\$0	-\$7,637,211	\$0	-\$916,465	\$0	\$0	\$0	-\$8,553,676	\$4,366,453	\$76,023,033
04/01/2030	03/31/2031	\$1,469,800	\$481,261	\$0	-\$7,651,780	\$0	-\$918,214	\$0	\$0	\$0	-\$8,569,994	\$4,236,911	\$73,641,012
04/01/2031	03/31/2032	\$1,425,706	\$466,828	\$0	-\$7,659,445	\$0	-\$919,133	\$0	\$0	\$0	-\$8,578,578	\$4,095,600	\$71,050,568
04/01/2032	03/31/2033	\$1,382,934	\$452,800	\$0	-\$7,612,612	\$0	-\$913,513	\$0	\$0	\$0	-\$8,526,125	\$3,944,047	\$68,304,224
04/01/2033	03/31/2034	\$1,369,104	\$439,230	\$0	-\$7,566,467	\$0	-\$907,976	\$0	\$0	\$0	-\$8,474,443	\$3,784,202	\$65,422,317
04/01/2034	03/31/2035	\$1,355,411	\$110,465	\$0	-\$7,496,515	\$0	-\$899,582	\$0	\$0	\$0	-\$8,396,097	\$3,608,129	\$62,100,225
04/01/2035	03/31/2036	\$1,341,855	\$109,375	\$0	-\$7,406,202	\$0	-\$888,744	\$0	\$0	\$0	-\$8,294,946	\$3,416,514	\$58,673,022
04/01/2036	03/31/2037	\$1,328,435	\$108,280	\$0	-\$7,304,078	\$0	-\$876,489	\$0	\$0	\$0	-\$8,180,567	\$3,219,165	\$55,148,335
04/01/2037	03/31/2038	\$1,315,149	\$107,180	\$0	-\$7,179,039	\$0	-\$861,485	\$0	\$0	\$0	-\$8,040,524	\$3,016,916	\$51,547,057
04/01/2038	03/31/2039	\$1,301,999	\$106,127	\$0	-\$7,032,424	\$0	-\$843,891	\$0	\$0	\$0	-\$7,876,315	\$2,810,945	\$47,889,814
04/01/2039	03/31/2040	\$1,288,978	\$105,018	\$0	-\$6,877,662	\$0	-\$825,319	\$0	\$0	\$0	-\$7,702,981	\$2,601,987	\$44,182,815
04/01/2040	03/31/2041	\$1,276,089	\$104,006	\$0	-\$6,712,636	\$0	-\$805,516	\$0	\$0	\$0	-\$7,518,152	\$2,390,482	\$40,435,240
04/01/2041	03/31/2042	\$1,263,329	\$102,939	\$0	-\$6,550,281	\$0	-\$786,034	\$0	\$0	\$0	-\$7,336,315	\$2,176,513	\$36,641,706
04/01/2042	03/31/2043	\$1,250,696	\$101,917	\$0	-\$6,374,359	\$0	-\$764,923	\$0	\$0	\$0	-\$7,139,282	\$1,960,333	\$32,815,370
04/01/2043	03/31/2044	\$1,238,188	\$100,891	\$0	-\$6,200,121	\$0	-\$744,015	\$0	\$0	\$0	-\$6,944,136	\$1,742,179	\$28,952,493
04/01/2044	03/31/2045	\$1,225,807	\$99,912	\$0	-\$6,049,920	\$0	-\$725,990	\$0	\$0	\$0	-\$6,775,910	\$1,521,054	\$25,023,356
04/01/2045	03/31/2046	\$1,213,551	\$98,877	\$0	-\$5,894,377	\$0	-\$707,325	\$0	\$0	\$0	-\$6,601,702	\$1,296,241	\$21,030,323
04/01/2046	03/31/2047	\$1,201,413	\$97,889	\$0	-\$5,739,324	\$0	-\$688,719	\$0	\$0	\$0	-\$6,428,043	\$1,067,678	\$16,969,261
04/01/2047	03/31/2048	\$1,189,400	\$96,947	\$0	-\$5,581,514	\$0	-\$669,782	\$0	\$0	\$0	-\$6,251,296	\$835,237	\$12,839,549
04/01/2048	03/31/2049	\$1,177,506	\$95,950	\$0	-\$5,417,214	\$0	-\$650,066	\$0	\$0	\$0	-\$6,067,280	\$599,007	\$8,644,733
04/01/2049	03/31/2050	\$1,165,731	\$95,000	\$0	-\$5,262,340	\$0	-\$631,481	\$0	\$0	\$0	-\$5,893,821	\$358,645	\$4,370,288
04/01/2050	03/31/2051	\$1,154,075	\$94,045	\$0	-\$5,117,575	\$0	-\$614,109	\$0	\$0	\$0	-\$5,731,684	\$113,276	\$0

TEMPLATE 6A - Sheet 6A-4

Item Description (from 6A-1):	Revise to reflect updated death audit information, including addition of an
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Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

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

PLAN INFORMATION

Abbreviated Plan Name:	EWPTF
EIN:	95-2238031
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$49,483,157
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$41,538,266
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	03/31/2023	\$444,445	\$0	\$0	-\$2,826,721	\$0	-\$198,057	-\$3,024,777	\$364,113	\$38,877,602	\$0	\$711,586	\$50,639,188
04/01/2023	03/31/2024	\$1,782,063	\$0	\$0	-\$7,288,867	\$0	-\$815,994	-\$8,104,861	\$1,302,396	\$32,075,137	\$0	\$3,014,022	\$55,435,274
04/01/2024	03/31/2025	\$1,740,577	\$547,693	\$0	-\$7,428,743	\$0	-\$840,474	-\$8,269,217	\$1,042,644	\$24,848,565	\$0	\$3,309,259	\$61,032,803
04/01/2025	03/31/2026	\$1,703,852	\$549,007	\$0	-\$7,495,165	\$0	-\$865,688	-\$8,360,853	\$768,381	\$17,256,093	\$0	\$3,635,689	\$66,921,350
04/01/2026	03/31/2027	\$1,660,249	\$536,197	\$0	-\$7,558,519	\$0	-\$891,659	-\$8,450,178	\$480,372	\$9,286,288	\$0	\$3,978,534	\$73,096,331
04/01/2027	03/31/2028	\$1,610,440	\$524,897	\$0	-\$7,599,606	\$0	-\$911,953	-\$8,511,559	\$178,696	\$953,426	\$0	\$4,338,000	\$79,569,668
04/01/2028	03/31/2029	\$1,562,125	\$511,490	\$0	-\$7,639,679	\$0	-\$916,761	-\$953,426	\$0	\$0	-\$7,603,015	\$4,478,062	\$78,518,330
04/01/2029	03/31/2030	\$1,515,260	\$496,149	\$0	-\$7,658,302	\$0	-\$918,996	\$0	\$0	\$0	-\$8,577,298	\$4,384,407	\$76,336,848
04/01/2030	03/31/2031	\$1,469,800	\$481,261	\$0	-\$7,674,192	\$0	-\$920,903	\$0	\$0	\$0	-\$8,595,095	\$4,254,487	\$73,947,302
04/01/2031	03/31/2032	\$1,425,706	\$466,828	\$0	-\$7,682,590	\$0	-\$921,911	\$0	\$0	\$0	-\$8,604,501	\$4,112,710	\$71,348,045
04/01/2032	03/31/2033	\$1,382,934	\$452,800	\$0	-\$7,636,277	\$0	-\$916,353	\$0	\$0	\$0	-\$8,552,630	\$3,960,624	\$68,591,773
04/01/2033	03/31/2034	\$1,369,104	\$439,230	\$0	-\$7,591,538	\$0	-\$910,985	\$0	\$0	\$0	-\$8,502,523	\$3,800,149	\$65,697,734
04/01/2034	03/31/2035	\$1,355,411	\$110,465	\$0	-\$7,521,887	\$0	-\$902,626	\$0	\$0	\$0	-\$8,424,513	\$3,623,356	\$62,362,452
04/01/2035	03/31/2036	\$1,341,855	\$109,375	\$0	-\$7,431,665	\$0	-\$891,800	\$0	\$0	\$0	-\$8,323,465	\$3,430,966	\$58,921,182
04/01/2036	03/31/2037	\$1,328,435	\$108,280	\$0	-\$7,329,455	\$0	-\$879,535	\$0	\$0	\$0	-\$8,208,990	\$3,232,797	\$55,381,705
04/01/2037	03/31/2038	\$1,315,149	\$107,180	\$0	-\$7,204,180	\$0	-\$864,502	\$0	\$0	\$0	-\$8,068,682	\$3,029,691	\$51,765,044
04/01/2038	03/31/2039	\$1,301,999	\$106,127	\$0	-\$7,057,757	\$0	-\$846,931	\$0	\$0	\$0	-\$7,904,688	\$2,822,814	\$48,091,296
04/01/2039	03/31/2040	\$1,288,978	\$105,018	\$0	-\$6,902,370	\$0	-\$828,284	\$0	\$0	\$0	-\$7,730,654	\$2,612,911	\$44,367,549
04/01/2040	03/31/2041	\$1,276,089	\$104,006	\$0	-\$6,736,656	\$0	-\$808,399	\$0	\$0	\$0	-\$7,545,055	\$2,400,451	\$40,603,040
04/01/2041	03/31/2042	\$1,263,329	\$102,939	\$0	-\$6,573,557	\$0	-\$788,827	\$0	\$0	\$0	-\$7,362,384	\$2,185,517	\$36,792,441
04/01/2042	03/31/2043	\$1,250,696	\$101,917	\$0	-\$6,396,836	\$0	-\$767,620	\$0	\$0	\$0	-\$7,164,456	\$1,968,367	\$32,948,966
04/01/2043	03/31/2044	\$1,238,188	\$100,891	\$0	-\$6,221,748	\$0	-\$746,610	\$0	\$0	\$0	-\$6,968,358	\$1,749,240	\$29,068,927
04/01/2044	03/31/2045	\$1,225,807	\$99,912	\$0	-\$6,078,478	\$0	-\$728,478	\$0	\$0	\$0	-\$6,799,128	\$1,527,142	\$25,122,661
04/01/2045	03/31/2046	\$1,213,551	\$98,877	\$0	-\$5,914,165	\$0	-\$709,700	\$0	\$0	\$0	-\$6,623,865	\$1,301,360	\$21,112,584
04/01/2046	03/31/2047	\$1,201,413	\$97,889	\$0	-\$5,758,131	\$0	-\$690,976	\$0	\$0	\$0	-\$6,449,107	\$1,071,835	\$17,034,614
04/01/2047	03/31/2048	\$1,189,400	\$96,947	\$0	-\$5,599,304	\$0	-\$671,916	\$0	\$0	\$0	-\$6,271,220	\$838,439	\$12,888,180
04/01/2048	03/31/2049	\$1,177,506	\$95,950	\$0	-\$5,433,958	\$0	-\$652,075	\$0	\$0	\$0	-\$6,086,033	\$601,268	\$8,676,871
04/01/2049	03/31/2050	\$1,165,731	\$95,000	\$0	-\$5,278,014	\$0	-\$633,362	\$0	\$0	\$0	-\$5,911,376	\$359,979	\$4,386,204
04/01/2050	03/31/2051	\$1,154,075	\$94,045	\$0	-\$5,132,163	\$0	-\$615,860	\$0	\$0	\$0	-\$5,748,023	\$113,698	\$0

TEMPLATE 6A - Sheet 6A-4

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

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

PLAN INFORMATION

Abbreviated Plan Name:	EWPTF
EIN:	95-2238031
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$49,483,157
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$40,307,146
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	03/31/2023	\$444,445	\$0	\$0	-\$2,370,344	\$0	-\$198,057	-\$2,568,400	\$356,930	\$38,095,676	\$0	\$711,586	\$50,639,188
04/01/2023	03/31/2024	\$1,782,063	\$0	\$0	-\$7,230,188	\$0	-\$815,994	-\$8,046,182	\$1,274,109	\$31,323,603	\$0	\$3,014,022	\$55,435,274
04/01/2024	03/31/2025	\$1,740,577	\$547,693	\$0	-\$7,368,090	\$0	-\$840,474	-\$8,208,564	\$1,015,543	\$24,130,583	\$0	\$3,309,259	\$61,032,803
04/01/2025	03/31/2026	\$1,703,852	\$549,007	\$0	-\$7,434,460	\$0	-\$865,688	-\$8,300,148	\$742,546	\$16,572,981	\$0	\$3,635,689	\$66,921,350
04/01/2026	03/31/2027	\$1,660,249	\$536,197	\$0	-\$7,498,334	\$0	-\$891,659	-\$8,389,993	\$455,841	\$8,638,830	\$0	\$3,978,534	\$73,096,331
04/01/2027	03/31/2028	\$1,610,440	\$524,897	\$0	-\$7,540,430	\$0	-\$904,852	-\$8,445,282	\$155,622	\$349,170	\$0	\$4,338,000	\$79,569,668
04/01/2028	03/31/2029	\$1,562,125	\$511,490	\$0	-\$7,578,732	\$0	-\$909,448	-\$349,170	\$0	\$0	-\$8,139,010	\$4,461,365	\$77,965,638
04/01/2029	03/31/2030	\$1,515,260	\$496,149	\$0	-\$7,599,827	\$0	-\$911,979	\$0	\$0	\$0	-\$8,511,806	\$4,354,115	\$75,819,356
04/01/2030	03/31/2031	\$1,469,800	\$481,261	\$0	-\$7,617,768	\$0	-\$914,132	\$0	\$0	\$0	-\$8,531,900	\$4,226,183	\$73,464,699
04/01/2031	03/31/2032	\$1,425,706	\$466,828	\$0	-\$7,628,681	\$0	-\$915,442	\$0	\$0	\$0	-\$8,544,123	\$4,086,359	\$70,899,470
04/01/2032	03/31/2033	\$1,382,934	\$452,800	\$0	-\$7,584,983	\$0	-\$910,198	\$0	\$0	\$0	-\$8,495,181	\$3,936,172	\$68,176,195
04/01/2033	03/31/2034	\$1,369,104	\$439,230	\$0	-\$7,541,864	\$0	-\$905,024	\$0	\$0	\$0	-\$8,446,888	\$3,777,571	\$65,315,212
04/01/2034	03/31/2035	\$1,355,411	\$110,465	\$0	-\$7,474,814	\$0	-\$896,978	\$0	\$0	\$0	-\$8,371,792	\$3,602,621	\$62,011,917
04/01/2035	03/31/2036	\$1,341,855	\$109,375	\$0	-\$7,387,264	\$0	-\$886,472	\$0	\$0	\$0	-\$8,273,736	\$3,412,008	\$58,601,419
04/01/2036	03/31/2037	\$1,328,435	\$108,280	\$0	-\$7,287,741	\$0	-\$874,529	\$0	\$0	\$0	-\$8,162,270	\$3,215,546	\$55,091,411
04/01/2037	03/31/2038	\$1,315,149	\$107,180	\$0	-\$7,165,122	\$0	-\$859,815	\$0	\$0	\$0	-\$8,024,937	\$3,014,072	\$51,502,875
04/01/2038	03/31/2039	\$1,301,999	\$106,127	\$0	-\$7,020,735	\$0	-\$842,488	\$0	\$0	\$0	-\$7,863,223	\$2,808,768	\$47,856,546
04/01/2039	03/31/2040	\$1,288,978	\$105,018	\$0	-\$6,868,002	\$0	-\$824,160	\$0	\$0	\$0	-\$7,692,162	\$2,600,378	\$44,158,758
04/01/2040	03/31/2041	\$1,276,089	\$104,006	\$0	-\$6,704,804	\$0	-\$804,576	\$0	\$0	\$0	-\$7,509,380	\$2,389,348	\$40,418,821
04/01/2041	03/31/2042	\$1,263,329	\$102,939	\$0	-\$6,544,080	\$0	-\$785,290	\$0	\$0	\$0	-\$7,329,370	\$2,175,769	\$36,631,488
04/01/2042	03/31/2043	\$1,250,696	\$101,917	\$0	-\$6,369,603	\$0	-\$764,352	\$0	\$0	\$0	-\$7,133,955	\$1,959,901	\$32,810,047
04/01/2043	03/31/2044	\$1,238,188	\$100,891	\$0	-\$6,196,633	\$0	-\$743,596	\$0	\$0	\$0	-\$6,940,229	\$1,741,990	\$28,950,886
04/01/2044	03/31/2045	\$1,225,807	\$99,912	\$0	-\$6,047,540	\$0	-\$725,705	\$0	\$0	\$0	-\$6,773,245	\$1,521,043	\$25,024,404
04/01/2045	03/31/2046	\$1,213,551	\$98,877	\$0	-\$5,892,957	\$0	-\$707,155	\$0	\$0	\$0	-\$6,600,112	\$1,296,352	\$21,033,073
04/01/2046	03/31/2047	\$1,201,413	\$97,889	\$0	-\$5,738,734	\$0	-\$688,648	\$0	\$0	\$0	-\$6,427,382	\$1,067,860	\$16,972,853
04/01/2047	03/31/2048	\$1,189,400	\$96,947	\$0	-\$5,581,635	\$0	-\$669,796	\$0	\$0	\$0	-\$6,251,431	\$835,443	\$12,843,211
04/01/2048	03/31/2049	\$1,177,506	\$95,950	\$0	-\$5,417,940	\$0	-\$650,153	\$0	\$0	\$0	-\$6,068,093	\$599,196	\$8,647,770
04/01/2049	03/31/2050	\$1,165,731	\$95,000	\$0	-\$5,263,572	\$0	-\$631,629	\$0	\$0	\$0	-\$5,895,201	\$358,780	\$4,372,081
04/01/2050	03/31/2051	\$1,154,075	\$94,045	\$0	-\$5,119,218	\$0	-\$614,306	\$0	\$0	\$0	-\$5,733,524	\$113,323	\$0

TEMPLATE 6A - Sheet 6A-4

Item Description (from 6A-1):	Revise retroactive lump sums for assumed spouses of deceased non-retirees
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Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

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

PLAN INFORMATION

Abbreviated Plan Name:	EWPTF
EIN:	95-2238031
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$49,483,157
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$40,274,419
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	03/31/2023	\$444,445	\$0	\$0	-\$2,337,621	\$0	-\$198,057	-\$2,535,677	\$356,935	\$38,095,676	\$0	\$711,586	\$50,639,188
04/01/2023	03/31/2024	\$1,782,063	\$0	\$0	-\$7,230,188	\$0	-\$815,994	-\$8,046,182	\$1,274,109	\$31,323,603	\$0	\$3,014,022	\$55,435,274
04/01/2024	03/31/2025	\$1,740,577	\$547,693	\$0	-\$7,368,090	\$0	-\$840,474	-\$8,208,564	\$1,015,543	\$24,130,583	\$0	\$3,309,259	\$61,032,803
04/01/2025	03/31/2026	\$1,703,852	\$549,007	\$0	-\$7,434,460	\$0	-\$865,688	-\$8,300,148	\$742,546	\$16,572,981	\$0	\$3,635,689	\$66,921,350
04/01/2026	03/31/2027	\$1,660,249	\$536,197	\$0	-\$7,498,334	\$0	-\$891,659	-\$8,389,993	\$455,841	\$8,638,830	\$0	\$3,978,534	\$73,096,331
04/01/2027	03/31/2028	\$1,610,440	\$524,897	\$0	-\$7,540,430	\$0	-\$904,852	-\$8,445,282	\$155,622	\$349,170	\$0	\$4,338,000	\$79,569,668
04/01/2028	03/31/2029	\$1,562,125	\$511,490	\$0	-\$7,578,732	\$0	-\$909,448	-\$349,170	\$0	\$0	-\$8,139,010	\$4,461,365	\$77,965,638
04/01/2029	03/31/2030	\$1,515,260	\$496,149	\$0	-\$7,599,827	\$0	-\$911,979	\$0	\$0	\$0	-\$8,511,806	\$4,354,115	\$75,819,356
04/01/2030	03/31/2031	\$1,469,800	\$481,261	\$0	-\$7,617,768	\$0	-\$914,132	\$0	\$0	\$0	-\$8,531,900	\$4,226,183	\$73,464,699
04/01/2031	03/31/2032	\$1,425,706	\$466,828	\$0	-\$7,628,681	\$0	-\$915,442	\$0	\$0	\$0	-\$8,544,123	\$4,086,359	\$70,899,470
04/01/2032	03/31/2033	\$1,382,934	\$452,800	\$0	-\$7,584,983	\$0	-\$910,198	\$0	\$0	\$0	-\$8,495,181	\$3,936,172	\$68,176,195
04/01/2033	03/31/2034	\$1,369,104	\$439,230	\$0	-\$7,541,864	\$0	-\$905,024	\$0	\$0	\$0	-\$8,446,888	\$3,777,571	\$65,315,212
04/01/2034	03/31/2035	\$1,355,411	\$110,465	\$0	-\$7,474,814	\$0	-\$896,978	\$0	\$0	\$0	-\$8,371,792	\$3,602,621	\$62,011,917
04/01/2035	03/31/2036	\$1,341,855	\$109,375	\$0	-\$7,387,264	\$0	-\$886,472	\$0	\$0	\$0	-\$8,273,736	\$3,412,008	\$58,601,419
04/01/2036	03/31/2037	\$1,328,435	\$108,280	\$0	-\$7,287,741	\$0	-\$874,529	\$0	\$0	\$0	-\$8,162,270	\$3,215,546	\$55,091,411
04/01/2037	03/31/2038	\$1,315,149	\$107,180	\$0	-\$7,165,122	\$0	-\$859,815	\$0	\$0	\$0	-\$8,024,937	\$3,014,072	\$51,502,875
04/01/2038	03/31/2039	\$1,301,999	\$106,127	\$0	-\$7,020,735	\$0	-\$842,488	\$0	\$0	\$0	-\$7,863,223	\$2,808,768	\$47,856,546
04/01/2039	03/31/2040	\$1,288,978	\$105,018	\$0	-\$6,868,002	\$0	-\$824,160	\$0	\$0	\$0	-\$7,692,162	\$2,600,378	\$44,158,758
04/01/2040	03/31/2041	\$1,276,089	\$104,006	\$0	-\$6,704,804	\$0	-\$804,576	\$0	\$0	\$0	-\$7,509,380	\$2,389,348	\$40,418,821
04/01/2041	03/31/2042	\$1,263,329	\$102,939	\$0	-\$6,544,080	\$0	-\$785,290	\$0	\$0	\$0	-\$7,329,370	\$2,175,769	\$36,631,488
04/01/2042	03/31/2043	\$1,250,696	\$101,917	\$0	-\$6,369,603	\$0	-\$764,352	\$0	\$0	\$0	-\$7,133,955	\$1,959,901	\$32,810,047
04/01/2043	03/31/2044	\$1,238,188	\$100,891	\$0	-\$6,196,633	\$0	-\$743,596	\$0	\$0	\$0	-\$6,940,229	\$1,741,990	\$28,950,886
04/01/2044	03/31/2045	\$1,225,807	\$99,912	\$0	-\$6,047,540	\$0	-\$725,705	\$0	\$0	\$0	-\$6,773,245	\$1,521,043	\$25,024,404
04/01/2045	03/31/2046	\$1,213,551	\$98,877	\$0	-\$5,892,957	\$0	-\$707,155	\$0	\$0	\$0	-\$6,600,112	\$1,296,352	\$21,033,073
04/01/2046	03/31/2047	\$1,201,413	\$97,889	\$0	-\$5,738,734	\$0	-\$688,648	\$0	\$0	\$0	-\$6,427,382	\$1,067,860	\$16,972,853
04/01/2047	03/31/2048	\$1,189,400	\$96,947	\$0	-\$5,581,635	\$0	-\$669,796	\$0	\$0	\$0	-\$6,251,431	\$835,443	\$12,843,211
04/01/2048	03/31/2049	\$1,177,506	\$95,950	\$0	-\$5,417,940	\$0	-\$650,153	\$0	\$0	\$0	-\$6,068,093	\$599,196	\$8,647,770
04/01/2049	03/31/2050	\$1,165,731	\$95,000	\$0	-\$5,263,572	\$0	-\$631,629	\$0	\$0	\$0	-\$5,895,201	\$358,780	\$4,372,081
04/01/2050	03/31/2051	\$1,154,075	\$94,045	\$0	-\$5,119,218	\$0	-\$614,306	\$0	\$0	\$0	-\$5,733,524	\$113,323	\$0



TEMPLATE 6A - Sheet 6A-4

Item Description (from 6A-1):	Revise new entrant profile to remove assumed accrued benefit upon entry for
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v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	EWPTF
EIN:	95-2238031
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$49,483,157
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$38,582,111
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	03/31/2023	\$444,445	\$0	\$0	-\$2,337,076	\$0	-\$198,057	-\$2,535,132	\$341,208	\$36,388,187	\$0	\$711,586	\$50,639,188
04/01/2023	03/31/2024	\$1,782,063	\$0	\$0	-\$7,225,962	\$0	-\$815,994	-\$8,041,956	\$1,209,822	\$29,556,054	\$0	\$3,014,022	\$55,435,274
04/01/2024	03/31/2025	\$1,740,577	\$547,693	\$0	-\$7,361,500	\$0	-\$840,474	-\$8,201,974	\$949,040	\$22,303,121	\$0	\$3,309,259	\$61,032,803
04/01/2025	03/31/2026	\$1,703,852	\$549,007	\$0	-\$7,420,776	\$0	-\$865,688	-\$8,286,464	\$673,929	\$14,690,586	\$0	\$3,635,689	\$66,921,350
04/01/2026	03/31/2027	\$1,660,249	\$536,197	\$0	-\$7,479,109	\$0	-\$891,659	-\$8,370,768	\$385,265	\$6,705,083	\$0	\$3,978,534	\$73,096,331
04/01/2027	03/31/2028	\$1,610,440	\$524,897	\$0	-\$7,512,248	\$0	-\$901,470	-\$6,705,083	\$0	\$0	-\$1,708,635	\$4,284,775	\$77,807,808
04/01/2028	03/31/2029	\$1,562,125	\$511,490	\$0	-\$7,542,500	\$0	-\$905,100	\$0	\$0	\$0	-\$8,447,600	\$4,348,684	\$75,782,507
04/01/2029	03/31/2030	\$1,515,260	\$496,149	\$0	-\$7,555,409	\$0	-\$906,649	\$0	\$0	\$0	-\$8,462,058	\$4,227,951	\$73,559,809
04/01/2030	03/31/2031	\$1,469,800	\$481,261	\$0	-\$7,556,798	\$0	-\$906,816	\$0	\$0	\$0	-\$8,463,614	\$4,096,126	\$71,143,383
04/01/2031	03/31/2032	\$1,425,706	\$466,828	\$0	-\$7,555,818	\$0	-\$906,698	\$0	\$0	\$0	-\$8,462,516	\$3,953,104	\$68,526,505
04/01/2032	03/31/2033	\$1,382,934	\$452,800	\$0	-\$7,499,143	\$0	-\$899,897	\$0	\$0	\$0	-\$8,399,040	\$3,800,348	\$65,763,547
04/01/2033	03/31/2034	\$1,369,104	\$439,230	\$0	-\$7,443,814	\$0	-\$893,258	\$0	\$0	\$0	-\$8,337,072	\$3,639,852	\$62,874,661
04/01/2034	03/31/2035	\$1,355,411	\$110,465	\$0	-\$7,364,954	\$0	-\$883,794	\$0	\$0	\$0	-\$8,248,748	\$3,463,682	\$59,555,470
04/01/2035	03/31/2036	\$1,341,855	\$109,375	\$0	-\$7,260,250	\$0	-\$871,230	\$0	\$0	\$0	-\$8,131,480	\$3,272,738	\$56,147,957
04/01/2036	03/31/2037	\$1,328,435	\$108,280	\$0	-\$7,147,454	\$0	-\$857,694	\$0	\$0	\$0	-\$8,005,148	\$3,076,913	\$52,656,437
04/01/2037	03/31/2038	\$1,315,149	\$107,180	\$0	-\$7,011,457	\$0	-\$841,375	\$0	\$0	\$0	-\$7,852,832	\$2,876,987	\$49,102,921
04/01/2038	03/31/2039	\$1,301,999	\$106,127	\$0	-\$6,854,115	\$0	-\$822,494	\$0	\$0	\$0	-\$7,676,609	\$2,674,184	\$45,508,623
04/01/2039	03/31/2040	\$1,288,978	\$105,018	\$0	-\$6,688,688	\$0	-\$802,643	\$0	\$0	\$0	-\$7,491,331	\$2,469,280	\$41,880,569
04/01/2040	03/31/2041	\$1,276,089	\$104,006	\$0	-\$6,510,970	\$0	-\$781,316	\$0	\$0	\$0	-\$7,292,286	\$2,262,837	\$38,231,214
04/01/2041	03/31/2042	\$1,263,329	\$102,939	\$0	-\$6,337,158	\$0	-\$760,459	\$0	\$0	\$0	-\$7,097,617	\$2,055,013	\$34,554,878
04/01/2042	03/31/2043	\$1,250,696	\$101,917	\$0	-\$6,149,703	\$0	-\$737,964	\$0	\$0	\$0	-\$6,887,667	\$1,846,092	\$30,865,916
04/01/2043	03/31/2044	\$1,238,188	\$100,891	\$0	-\$5,964,302	\$0	-\$715,716	\$0	\$0	\$0	-\$6,680,018	\$1,636,364	\$27,161,340
04/01/2044	03/31/2045	\$1,225,807	\$99,912	\$0	-\$5,802,983	\$0	-\$696,358	\$0	\$0	\$0	-\$6,499,341	\$1,424,887	\$23,412,606
04/01/2045	03/31/2046	\$1,213,551	\$98,877	\$0	-\$5,635,971	\$0	-\$676,317	\$0	\$0	\$0	-\$6,312,288	\$1,211,028	\$19,623,774
04/01/2046	03/31/2047	\$1,201,413	\$97,889	\$0	-\$5,470,121	\$0	-\$656,415	\$0	\$0	\$0	-\$6,126,536	\$994,787	\$15,791,329
04/01/2047	03/31/2048	\$1,189,400	\$96,947	\$0	-\$5,301,875	\$0	-\$636,225	\$0	\$0	\$0	-\$5,938,100	\$776,084	\$11,915,660
04/01/2048	03/31/2049	\$1,177,506	\$95,950	\$0	-\$5,127,800	\$0	-\$615,336	\$0	\$0	\$0	-\$5,743,136	\$555,057	\$8,001,037
04/01/2049	03/31/2050	\$1,165,731	\$95,000	\$0	-\$4,963,405	\$0	-\$595,609	\$0	\$0	\$0	-\$5,559,014	\$331,419	\$4,034,172
04/01/2050	03/31/2051	\$1,154,075	\$94,045	\$0	-\$4,809,512	\$0	-\$577,141	\$0	\$0	\$0	-\$5,386,653	\$104,361	\$0

v20220701p

**Version Updates**

Version	Date updated
v20220701p	07/01/2022

## TEMPLATE 7

v20220701p

### 7a - Assumption/Method Changes for SFA Eligibility

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

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

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

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

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

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

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

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

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

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

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



## TEMPLATE 7

v20220701p

### 7b - Assumption/Method Changes for SFA Amount

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

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

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

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

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

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

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

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

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

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

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

Template 7 - Sheet 7b

v20220701p

Assumption/Method Changes - SFA Amount

PLAN INFORMATION

Abbreviated Plan Name:	EWPTF
EIN:	95-2238031
PN:	001

	(A)	(B)	(C)
Assumption/Method That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption/method used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption/method used to determine the requested SFA amount (if different)	Brief explanation on why the assumption/method in (A) is no longer reasonable and why the assumption/method in (B) is reasonable
Contribution Base Units (CBUs)	219 active participants each working 1,850 hours each plan year through March 31, 2031	Actual hours worked during the plan year ending March 31, 2023, reduced by 3% per year through March 31, 2033, and by 1% per year thereafter	The previous assumption is no longer reasonable as it only projected CBUs through March 31, 2031, and it did not reflect recent declines in covered hours. The proposed assumption is based on historical data and is consistent with the "generally acceptable" methodology in PBGC's guidance.
Withdrawal Liability Payments	\$3,280 per year for Just Weight Truck Scale through March 31, 2036 and \$26,669 per year for Jack Engle & Co through March 31, 2040.	\$11.41 in the subsequent plan year for every dollar in annual contributions lost due to an assumed employer withdrawal.	The prior assumption is no longer reasonable because the employers settled their withdrawal liability obligations. The proposed assumption is consistent with the proposed CBU change.
Mortality Rates	RP-2006 Blue Collar, with generational projection using Scale MP-2018	Pri-2012 Blue Collar, with generational projection using Scale MP-2021	The prior mortality tables are outdated and no longer reasonable. The proposed assumption is consistent with the "acceptable" methodology in PBGC's guidance.
Administrative Expenses	\$725,000 for the plan year beginning April 1, 2019, increasing 3% per year.	Same as (A), but updated to reflect the increase in the PBGC flat rate premium to \$52 in 2031. Expenses are then assumed to increase by 3% from April 1, 2031 through March 31, 2051.	The prior expense assumption is no longer reasonable because it ends on March 31, 2031. The proposed assumption extends it through March 31, 2051.
"Missing" Terminated Vested Participants	Terminated vested participants who are over age 75 as of April 1, 2021 are excluded.	Terminated vested participants whose attained age is 86 or above on the SFA measurement date are excluded.	The new assumption uses the "acceptable" assumption changes in PBGC's guidance on SFA assumptions.
New Entrant Profile	Benefit payments were based on a closed group, with no new entrants assumed.	New entrant profile developed based on experience from the valuation data from the five years ending March 31, 2017 through March 31, 2021, assuming a half year's benefit accrual for rehires from inactive vested status.	The prior assumption is not reasonable for a longer-term projection through 2051. The proposed new entrant profile is consistent with the "acceptable" methodology in PBGC's guidance.
Delayed Retirement Factors	For inactive vested participants, increases of 9% per year for each of the first 5 years after normal retirement age.	For inactive vested participants, increases of 9% per year for each of the first 6 years after normal retirement age.	The prior assumption is not reasonable because participants can be expected to have increases through the required beginning date of April 1 in the calendar year after attaining age 70.5. The proposed assumption is reasonable because age 71 is a close estimate of the required beginning age.
	Retroactive Payments	None assumed.	Include retroactive payments for inactive vested participants past required beginning date.
	Spousal Benefit for Deceased Non-Retirees	No spousal benefit assumed for deceased non-retirees with unknown marital status.	For non-retirees known to be deceased from PBGC or Fund Office death audit, if included in April 1, 2021 valuation and marital status is unknown, assume spousal benefit based on percent married and spouse age assumptions.
			The prior assumption is not reasonable because it assumes no continuance for participants discovered to be deceased. The proposed assumption is reasonable because it reflects continuance to the extent anticipated by the other actuarial assumptions.

**Version Updates**

Version

Date updated

v20230727

v20230727

07/27/2023



**TEMPLATE 10**

v20230727

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

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

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

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

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

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

Add additional lines if needed.

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

Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	EWPTF
EIN:	95-2238031
PN:	001

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per <a href="#">SFA Assumption Guidance</a>	Comments
SFA Measurement Date	N/A	N/A	12/31/2022	12/31/2022	N/A	
Census Data as of	2020Zone20200701 EWPTF.pdf, p. 10	03/31/2019	03/31/2021	03/31/2021	N/A	

DEMOGRAPHIC ASSUMPTIONS

Base Mortality - Healthy	2019AVR EWPTF.pdf, p. 59	RP-2006 (BC) tables	Pri-2012(BC) tables	Same as baseline	Acceptable Change	
Mortality Improvement - Healthy	2019AVR EWPTF.pdf, p. 59	Scale MP-2018 (from 2006), fully generational	Scale MP-2021 (from 2012), fully generational	Same as baseline	Acceptable Change	
Base Mortality - Disabled	2019AVR EWPTF.pdf, p. 59	RP-2006 Disabled Retiree tables	Pri-2012 Disabled Retiree tables	Same as baseline	Acceptable Change	
Mortality Improvement - Disabled	2019AVR EWPTF.pdf, p. 59	Scale MP-2018 (from 2006), fully generational	Scale MP-2021 (from 2012), fully generational	Same as baseline	Acceptable Change	
Retirement - Actives	2019AVR EWPTF.pdf, p. 61	Rates as follows for ages 55-70: 3.75%, 1.5%, 1.5%, 1.5%, 1.5%, 7.5%, 5.25%, 18.75%, 11.25%, 11.25%, 45%, 25%, 25%, 25%, 25%, 100%	Same as (B)	Same as (B)	No Change	
Retirement - TVs	2019AVR EWPTF.pdf, p. 61	Rates as follows for ages 55-70 subject to a Rehabilitation Plan schedule: 3.75%, 1.5%, 1.5%, 1.5%, 1.5%, 7.5%, 5.25%, 18.75%, 11.25%, 11.25%, 45%, 25%, 25%, 25%, 25%, 100%. If not subject to a Rehabilitation Plan schedule, first age eligible for unreduced benefits (generally 65).	Same as (B)	Same as (B)	No Change	
Turnover	2019AVR EWPTF.pdf, p. 60	Sample rates as follows for ages 20, 30, 40, 50, 60 respectively: 7.94%, 7.40%, 6.11%, 3.62%, 0.13%. Rates are multiplied by a factor as follows for employee with service 0-1, 1-2, 2-3, 3-4, 4-5 respectively: 3.5, 3.0, 2.5, 2.0, 1.5	Same as (B)	Same as (B)	No Change	
Disability	2019AVR EWPTF.pdf, p. 60	Sample rates as follows for ages 20, 30, 40, 50, 60 respectively: 0.06%, 0.11%, 0.22%, 0.61%, 1.63%. Zero for participants subject to a Rehabilitation Plan schedule.	Same as (B)	Same as (B)	No Change	
Optional Form Elections - Actives	2019AVR EWPTF.pdf, p. 62	Life Annuity payment form for non-married and 50% Joint & Survivor payment form for married. Life Annuity payment form assumed for all future disability retirees.	Same as (B)	Same as (B)	No Change	
Optional Form Elections - TVs	2019AVR EWPTF.pdf, p. 62	Life Annuity payment form for non-married and 50% Joint & Survivor payment form for married.	Same as (B)	Same as (B)	No Change	
Marital Status	2019AVR EWPTF.pdf, p. 62	60% married for male employees and 40% married for female employees	Same as (B)	Same as (B)	No Change	This applies only to currently non-retired; for current retirees spouse info is in census data
Spouse Age Difference	2019AVR EWPTF.pdf, p. 62	Female 4 years younger than male	Same as (B)	Same as (B)	No Change	This applies only to currently non-retired; for current retirees spouse info is in census data
Active Participant Count	2020Zone20200701 EWPTF.pdf, p. 11	219 as of April 1, 2020	219 at beginning of plan year before SFA measurement date	229 at beginning of plan year before SFA measurement date	Acceptable (Consistent with CBU assumption) Change	

Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	EWPTF
EIN:	95-2238031
PN:	001

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per <a href="#">SFA Assumption Guidance</a>	Comments
New Entrant Profile		Benefit payments were based on a closed group, with no new entrants assumed.	New entrant profile developed based on experience from the valuation data from the five years ending March 31, 2017 through March 31, 2021.	Revise new entrant profile to reflect average characteristics for each age group, assuming a half year's benefit accrual for rehires from inactive vested status	Acceptable Change	
Missing or Incomplete Data	2019AVR EWPTF.pdf, p. 61	Same as those exhibited by participants with similar known characteristics. If not specified, participants assumed to be male.	Same as (B)	Same as (B)	No Change	
"Missing" Terminated Vested Participant Assumption	2019AVR EWPTF.pdf, p. 62	Terminated Vested participants over age 75 are excluded	Terminated Vested participants whose attained age is 86 or above on the SFA measurement date are excluded	Same as baseline	Acceptable Change	
Treatment of Participants Working Past Retirement Date	2019AVR EWPTF.pdf, p. 62	Inactive vested participants retiring after attainment of normal retirement age qualify for delayed retirement increases of 9% per year for each of the first 5 years after normal retirement age.	Same as (B)	Inactive vested participants retiring after attainment of normal retirement age qualify for delayed retirement increases of 9% per year for each of the first 6 years after normal retirement age.	Other Change	
Assumptions Related to Reciprocity		Not applicable - no reciprocity	Same as (B)	Same as (B)	No Change	
Other Demographic Assumption 1		No spousal benefit for deceased non-retirees with unknown marital status	Same as (B)	Spousal benefit using percent married and spouse age assumptions for deceased non-retirees with unknown marital status if included in April 1, 2021 valuation	Generally Acceptable Change	
Other Demographic Assumption 2		No retroactive payments for inactive vested participants past required beginning date	Same as (B)	Include retroactive payments for inactive vested participants past required beginning date	Generally Acceptable Change	
Other Demographic Assumption 3						

NON-DEMOGRAPHIC ASSUMPTIONS

Contribution Base Units	2020Zone20200701 EWPTF.pdf, p. 11	219 active participants each working 1,850 hours each plan year	Same as (B)	Actual hours worked during the plan year ending March 31, 2023, reduced by 3% per year through March 31, 2033, and by 1% per year thereafter	Generally Acceptable Change	
Contribution Rate	2020Zone20200701 EWPTF.pdf, p. 11	Hourly rate as follows for plan year beginning April 1, 2020, 2021, 2022, 2023 and later: \$3.61, \$3.83, \$3.98, \$4.06	Hourly rate as follows for plan year beginning April 1, 2022, 2023, 2024, 2025, 2026 and later: \$4.19, \$4.33, \$4.36, \$4.40, \$4.42	Same as baseline	Acceptable Change	
Administrative Expenses	2020Zone20200701 EWPTF.pdf, p. 11, 2019AVR EWPTF.pdf, p. 62	\$725,000 for the plan year beginning April 1, 2019, increasing 3% per year.	Same as (B), with reflecting PBGC premium hike to \$52 beginning in 2031, and 3% increases extended through 2051, and with overall cap of 12% of benefit payments	Same as baseline	Acceptable Change	
Assumed Withdrawal Payments - Currently Withdrawn Employers	2020Zone20200701 EWPTF.pdf, p. 11	\$3,280 per year for Just Weight Truck Scale through March 31, 2036 and \$26,669 per year for Jack Engle & Co through March 31, 2040.	Same as (B)	None	Other Change	Both employers settled prior to the measurement date
Assumed Withdrawal Payments -Future Withdrawals		None	None	\$11.41 in the subsequent plan year for every dollar in annual contributions lost due to an assumed employer withdrawal	Other Change	

**Template 10**

v20230727

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

**PLAN INFORMATION**

Abbreviated Plan Name:	EWPTF
EIN:	95-2238031
PN:	001

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per <a href="#">SFA Assumption Guidance</a>	Comments
Other Assumption 1						
Other Assumption 2						
Other Assumption 3						

**CASH FLOW TIMING ASSUMPTIONS**

Benefit Payment Timing		Monthly	Same as (B)	Same as (B)		
Contribution Timing		Monthly	Same as (B)	Same as (B)		
Withdrawal Payment Timing		Monthly	Same as (B)	Same as (B)		
Administrative Expense Timing		Monthly	Same as (B)	Same as (B)		
Other Payment Timing						

Create additional rows as needed.