

SLEVIN & HART, P.C.

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ALLISON A. MADAN
PRINCIPAL
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WASHINGTON, DC
NEW YORK, NY
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January 12, 2022

Via efilingsportal.pbgc.gov

Pension Benefit Guaranty Corporation
1200 K Street, N.W.
Washington, DC 20005-4026
Attention: Karen A. Grisz, CFA
Division Manager, MEPD

Re: Gastronomical Workers Union Local 610 and Metropolitan Hotel Association
Pension Fund

Dear Ms. Grisz:

On September 29, 2021, we filed an application to request PBGC special financial assistance on behalf of the above Fund in accordance with ERISA § 4262 and PBGC regulation §§ 4262.6, 4262.7 and 4262.8. We withdrew this application on January 12, 2022. We are now filing a revised SFA application requesting \$32,691,675 in special financial assistance from the PBGC. This letter serves as the revised SFA cover letter under Section D(1) of the Instructions for Filing Requirements for Multiemployer Plan Applying for SFA (“Instructions”). As required by § 4262.6 of the PBGC’s SFA regulation, we are providing information required to be sent to the PBGC electronically through the PBGC’s e-Filing Portal.

We are submitting the following revised documents in addition to this revised cover letter and revised PBGC Checklist:

- (1) Revised Templates 4, 6 and 7;
- (2) a Revised Enrolled Actuary Certification;
- (3) a Revised Perjury Statement;
- (4) a Revised Certification for Proposed Amendment 5; and
- (5) a Revised Proposed Amendment 5.

This revised SFA application is based on those terminated vested participants as of the SFA measurement date of June 30, 2021, who were alive and no older than age 85, according to the Fund Administrator’s records. We have added in D(6) on page 4 below a discussion of the Fund’s mortality assumption based on our December 21, 2021 telephone call.

As indicated in the revised PBGC Checklist, all the other information required to be included in a SFA application was previously provided to the PBGC in the original SFA application.

As noted in our September 29, 2021 SFA application, the Fund became insolvent in May 2021 and benefit suspensions under ERISA § 4245(a) began as of June 1, 2021. The total amount of benefits suspended as of the SFA measurement date of June 30, 2021 is \$8,909.16. The amount that would be payable to reinstate benefits suspended under ERISA § 4245(a) to affected participants and beneficiaries based on a July 1, 2021 lump-sum payment date is \$8,909.16.

We are providing the following information in accordance with the Instructions:

D(2) Plan Sponsor:

Board of Trustees, Gastronomical Workers Union Local 610 and Metropolitan
Hotel Association Pension Fund
c/o Associated Administrators, LLC
911 Ridgebrook Road
Sparks, MD 21152-9451
Phone: 410-683-7777
Email: wendyc@associated-admin.com

Plan Sponsor's Authorized Representative

Wendy Chambers
Account Manager
Associated Administrators, LLC
911 Ridgebrook Road
Sparks, MD 21152-9451
Phone: 410-683-7777
Email: wendyc@associated-admin.com

Other Authorized Representatives

Alan Sofge
Lissette Ortiz
The Segal Company
334 W. 34th Street
New York, NY 10001
Phone: (212) 251-5000
Email: asofge@segalco.com
lortiz@segalco.com

Allison A. Madan, Esq.
David Weingarten, Esq.
Slevin & Hart, P.C.
1625 Massachusetts Avenue, N.W., Suite 450
Washington, DC 20036
(202) 797-8700
amadan@slevinhart.com
dweingarten@slevinhart.com

D(3) Eligibility

Gastronomical Workers Union Local 610 and Metropolitan Hotel Association Pension Fund meets the eligibility requirements under ERISA §4262(b)(1)(A) and §4262.3(a)(1) of PBGC's SFA regulation, as the Plan was in critical and declining status (but not yet insolvent) as of March 11, 2021.

D(4) Priority Group Identification

Pursuant to §4262.10(d)(2)(i) of PBGC's SFA regulation, Gastronomical Workers Union Local 610 and Metropolitan Hotel Association Pension Fund is in Priority Group 1 because it is (or projected to be) insolvent under section 4245 of ERISA by March 11, 2022.

D(5) Assumed Future Contributions and Withdrawal Liability Payments

Assumed future contributions are based on the negotiated contribution rate of \$97 per month and the contribution base unit assumption of 24 months every year (2 actives and, on the average, 12 months per active). The contribution base unit assumption was developed based on input from the Trustees and is considered an acceptable assumption under the Special Financial Assistance (SFA) Assumptions guidance issued by the PBGC on July 9, 2021.

Based on information provided by the Trustees, future withdrawal liability payments are assumed for currently withdrawn employers. One withdrawn employer, Hospital del Maestro, has 36 monthly payments remaining as of June 30, 2021.

Consistent with the assumption that the contribution base units will remain level through the projection period, it is assumed that there will be no withdrawals from employers currently contributing to the Fund.

D(6) Assumption Changes

(a) Eligibility

As a result of the Fund being certified on August 28, 2020 as in critical and declining status for its plan year beginning June 1, 2020, the Fund is eligible for

Special Financial Assistance under § 4262.3(a)(1) of PBGC's SFA regulation. No assumptions were changed from those used in performing that year's Fund actuarial certification of plan status in determining its eligibility for special financial assistance.

(b) SFA Amount

For purposes of determining the SFA Amount, the following assumptions were changed from those used in the most recent actuarial certification of plan status completed before January 1, 2021:

Mortality

Prior and Current Assumption: 90% of RP-2006 healthy mortality tables with generational projection scale MP-2019.

Rationale: Due to the relative small population size of this Fund, we have used the standard RP-2006 mortality tables as our base mortality tables. However, we have also included a 90% adjustment factor to reflect the characteristics of the specific trade and industry of the participants of this Fund. This 90% adjustment factor is supported by the Fund's actual experience over the past six years as shown in the table below and by an internal 2021 Segal Multiemployer Mortality Study that shows an 85.3% adjustment factor is appropriate for funds in the Service industry and Hospitality trade. This study was prepared by Segal to review recent mortality experience for multiemployer pension plans, assess the fit of standard mortality tables such as the RP-2006 mortality tables and develop factors for adjusting those tables to reflect specific trade and industry experience in order to provide internal guidance and additional information to Segal actuaries when developing and reviewing mortality assumptions.

Year ended May 31	Expected Deaths under RP-2006 tables	Actual Deaths	Actual/Expected Ratio
2015	48.5	41	84.5%
2016	49.6	42	84.7%
2017	49.8	62	124.5%
2018	50.0	50	99.9%
2019	51.5	34	66.1%
2020	51.4	35	68.0%
Total	300.8	264	87.8%

Participant Exclusion

Prior Assumption: 95% of experience terminated vested participants age 70 and older were excluded from the valuation.

Revised Assumption: Include all terminated vested participants in the valuation data supplied by the Fund Administrator (as required by the PBGC) except if the participant was older than age 85 or deceased as of the SFA measurement date.

Rationale: In the zone certification solvency projection, the primary concern was with matching short-term cash flow. For the SFA application, the concern is cash flow over the next 30 years. The Fund Administrator has conducted death searches for these formerly excluded participants. All participants who were determined to be deceased as of the SFA measurement date were excluded. It is fully expected that those remaining who are age 85 and under will eventually be paid the retirement benefits that are due to them. Therefore, it is inappropriate to exclude these participants for the SFA application. Note that the Fund has paid and continues to pay PBGC premiums for all plan participants regardless of age and how they were reflected in the actuarial valuation and zone certification. The new assumption is reasonable as increased efforts have been made to locate those who have not applied for their pension and if they are found to be deceased, they are removed from the data.

Retirement Age for Inactive Vested Participants

Prior Assumption: Earliest retirement age.

Revised Assumption: Rates based on the following table:

Age	Rate
62	40%
63-65	15%
66-69	10%
70-85	100%

Rationale: The prior assumption was not material for the zone certification solvency projection since the Plan had a projected insolvency during the 2020 plan year. The prior assumption is outdated and is not reasonable for purposes of cash flow projection over the next 30 years required under the SFA application solvency projection. The new assumption is reasonable since it is based on more recent actual experience in the last five years. The table below shows the total number of exposures at each retirement age, the number of those who actually retired, and the resulting retirement rate.

Age	Exposed	Retired	Rate
62	157	58	37%
63	108	13	12
64	103	9	9
65	142	26	18
66	121	18	15
67	106	9	8
68	99	3	3

69	99	7	7
70-85	753	22	3

Administrative Expenses

Prior Assumption: Assumed annual expenses of \$425,000 payable monthly for the year beginning June 1, 2020 were assumed to increase by 2% per year until insolvency.

Revised Assumption: Annual expenses assumed to increase 2% per year, plus an adjustment for the PBGC premium increase in 2031. The projected expenses were limited to 15% of expected benefit payments.

Rationale: The prior assumption did not address years after the original projected insolvency in 2020. This assumption change is an extension of the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section 111, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions.

Revised Assumption: For purposes of the "final" projection, annual expenses are assumed be 20% of the expected benefit payments, plus an adjustment for the PBGC premium increase in 2031.

Rationale: The current level of administrative expenses is already above the cap of 15% of expected benefit payments. The assumption of 20% of the expected benefit payments is based on the level of administrative expenses over the past five years (from 2015 to 2019). An additional adjustment starting in the plan year beginning in 2031 is for the expected PBGC premium increase. The table below shows actual administrative expenses, benefit payments and the resulting percentage for the past five years.

Year ended May 30	Administrative Expenses	Benefit Payments	Ratio
2015	\$431,440	\$2,209,567	19.5%
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D(7) Reinstatement of Benefits for Plans with Suspension of Benefits

The Fund will reinstate the benefits that were previously suspended for participants and beneficiaries effective as of the first month in which the SFA is paid to the Fund and will provide make-up payments equal to the amount of benefits previously suspended to any participants or beneficiaries who are in pay status as of the date that the SFA is paid to the Fund. The make-up payments will be paid in a single lump sum no later than 3 months after the date that the SFA is paid to the Fund. In Template 4, in the original SFA application filed on September 29, 2021, the proposed schedule shows the aggregate

lump sum amount assuming the effective date for the reinstatement is the day after the SFA measurement date, and reflecting only the reinstatement amount due for payments suspended prior to the SFA measurement date.

D(8) Reconciliation

The latest audited financial statements are as of May 31, 2020. The Fund's Administrator prepared a reconciliation of the Fund's assets to the SFA measurement date. This reconciliation was included in the original SFA application filed on September 29, 2021 as an Excel file.

Should you require additional information, please contact David Weingarten or me.

Sincerely,

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Allison A. Madan

AAM:DW:ams:4265.001

Enclosures

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Lissette Ortiz
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334 W. 34th Street
New York, NY 10001
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Should you require additional information, please contact David Weingarten or me.

Sincerely,

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Allison A. Madan

AAM:DW:ams:4265.001

Enclosures

21059919v1

Perjury Statement

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

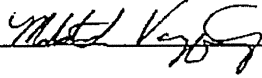
Board of Trustees, Food Employers Labor Relations Association and United Food and Commercial Workers Pension Fund

By: 

Print Name: Jason Rivera

Title: Union Trustee

Date: 1-4-22

By: 

Print Name: Mildred Vazquez

Title: Union Trustee

Date: 1-4-22

By: 

Print Name: David New

Title: Employer Trustee

Date: 1/4/22



Lissette Ortiz, MAAA
Consulting Actuary
T 212.251.5073
lortiz@segalco.com

333 West 34th Street
New York, NY 10001-2402
segalco.com

January 10, 2022

This is to certify that the requested amount of Special Financial Assistance (“SFA”) of \$32,691,675 is the amount to which Gastronomical Workers Union Local 610 and Metropolitan Hotel Association Pension Fund (“Plan”) is entitled under §4262(j)(1) of ERISA (29 U.S.C. §1432(j)(1)) and §4262.4 of PBGC’s SFA regulation (29 C.F.R. §4262.4). The amount of SFA for the Plan was calculated as of the SFA measurement date of June 30, 2021 in accordance with generally accepted actuarial principles and practices and the provisions under §4262.4(e).

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 August 28, 2020, modified as described in Section D, Item 6b of the *“Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance.”* In addition, it is based on the participant data used for the 2020 actuarial valuation of the Plan, dated August 3, 2021, and the fair market value of assets as of the SFA measurement date certified by the plan sponsor and other relevant information provided by the Plan 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 limited-scope 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.

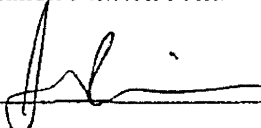
A handwritten signature in black ink that reads "Lissette Ortiz". The signature is written in a cursive style with a large, sweeping initial "L".

Lissette Ortiz, MAAA
Consulting Actuary
Enrolled Actuary No. 20-07444

Certification

The undersigned hereby certify that, if required, the Trustees of the Fund will timely adopt the plan amendment required by PBGC Regulation Section 4262.6(e)(2) to reinstate suspended benefits, as described in PBGC Regulation Section 4262.15(a)(1), and make payments of previously suspended benefits, as described in PBGC Regulation Section 4262.15(a)(2), in accordance with guidance issued by the Secretary of the Treasury under Section 432(k)(2) of the Internal Revenue Code.

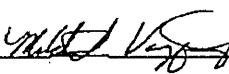
Gastronomical Workers Union Local 610 and Metropolitan
Hotel Association Pension Fund

By: 

Print Name: Jason Rivera

Title: Union Trustee

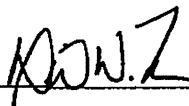
Date: 1-4-22

By: 

Print Name: Mildred Vazquez

Title: Union Trustee

Date: 1-4-22

By: 

Print Name: David New

Title: Employer Trustee

Date: 1/4/22

**GASTRONOMICAL WORKERS UNION LOCAL 610 AND METROPOLITAN HOTEL
ASSOCIATION PENSION PLAN**

**Amended and Restated Effective as of June 1, 2014
Amendment No. 5**

Background

1. The Board of Trustees of the Gastronomical Workers Union Local 610 and Metropolitan Hotel Association Pension Plan (the “Board”) has applied to the Pension Benefit Guaranty Corporation (“PBGC”) under section 4262 of the Employment Retirement Income Security Act of 1974, as amended (“ERISA”), and 29 C.F.R. § 4262 for special financial assistance for the Gastronomical Workers Union Local 610 and Metropolitan Hotel Association Pension Plan (the “Plan”).
2. 29 C.F.R. §§ 4262.6(e)(2) and 4262.15(a) require that the plan sponsor of a plan that is applying for special financial assistance and that suspended benefits under sections 305(c)(9) or 4245(a) of ERISA amend the plan to reinstate such suspended benefits and provide make-up payments in accordance with guidance issued by the Secretary of the Treasury under section 432(k) of the Internal Revenue Code (which was issued in IRS Notice No. 2021-38).
3. 26 C.F.R. § 4262.7(e)(2) requires that an application for special financial assistance for a plan that suspended benefits under sections 305(e)(9) or 4245(a) of ERISA include a copy of the proposed plan amendment required under § 4262.6(e)(2) and certification by the plan sponsor that the plan amendment will be timely adopted.
4. Benefits under the Plan have been suspended under section 4245(a) of ERISA due to plan insolvency.
5. Under Article V, Section 3 of the Amended and Restated Agreement and Declaration of Trust effective as of June 1, 2014 (“Trust Agreement”) of the Gastronomical Workers Union Local 610 and Metropolitan Hotel Association Pension Fund, the Board of Trustees has the power to amend the Plan Document.

Amendment

The Plan Document is amended by adding the following new Section 3.21:

Section 3.21 Reinstatement of Suspended Benefits. Benefits under the Plan that were suspended under Section 4245(a) of ERISA and Section 418E(a) of the Code shall be reinstated, effective as of the first month in which the special financial assistance under Section 4262 of ERISA and 29 CFR Part 4262 is paid to the Plan by the PBGC, for Participants and Beneficiaries as of that month. The reinstatement shall apply through the end of the Plan Year in which the effective date of the special financial assistance occurs. For subsequent Plan Years, the

Plan shall apply Section 4245 of ERISA and Section 418E of the Code by taking into account all Plan assets, including the special financial assistance paid by the PBGC. In addition, the Plan will make a lump-sum payment equal to the total amount of benefit payments previously suspended under Section 4245(a) of ERISA and Section 418E(a) of the Code (with no actuarial adjustment such as for interest) to any Participant or Beneficiary who is in pay status as of the date that the special financial assistance is paid to the Plan by the PBGC (“Make-up Payments”). The Plan will distribute these Make-up Payments within three (3) months after the date that the special financial assistance is paid to the Plan by the PBGC.

IN WITNESS WHEREOF the undersigned have set their hands as of the date(s) indicated below.

UNION TRUSTEES

Jason Rivera

Date: _____

Mildred Vazquez

Date: _____

EMPLOYER TRUSTEE

David New

Date: _____

20993028v1

Application Checklist


v20210708p

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

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

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

General instructions for completing the Application Checklist:

Complete all items that are shaded: 

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

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

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

Instructions for specific columns:

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

Application Checklist

v20210708p

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

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

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

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

Supplemental guidance is provided in the following columns:

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

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

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

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

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

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

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

Application Checklist

v20210708p

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

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

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

Application to PBGC for Special Financial Assistance (SFA)
APPLICATION CHECKLIST

v20210709g

Plan name:	United Mine Workers Union Local 610 and Metropolitan Association Pension Fund
EIN:	66-0130040
PN:	001
SFA Amount Requested:	\$32,691,675.00

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

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

Checklist Item #	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
Plan Information, Checklist, and Certifications									
	Is this application a revised application submitted after the denial of a previously filed application for SFA?	Yes No	No						
	Is this application a revised application submitted after a plan has withdrawn its application for SFA?	Yes No	Yes						
	Has this plan been terminated?	Yes No	No		If terminated, provide date of plan termination.				
1.	Does the application include a fully completed Application Checklist, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), and SFA amount requested)?	Yes No	Yes	Revised Checklist GWU L610 PF		Special Financial Assistance Checklist	Checklist Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.6(a)	Section E, Item 1
2.	Does the application include an SFA request cover letter (optional)? Enter N/A if no letter is provided.	Yes N/A	Yes	Revised Cover letter		Financial Assistance Request Letter			Section D, Item 1
3.	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor?	Yes No	Yes	Revised Cover letter		Financial Assistance Application		§ 4262.6(b)(1)	Section D
4.	Does the application include the required penalties of perjury statement signed by an authorized trustee who is a current member of the board of trustees?	Yes No	Yes	Revised Perjury statement		Financial Assistance Application		§ 4262.6(b)(2)	Section E, Item 6
5.	Does the application include the name, address, email, and telephone number of the plan sponsor? Does it also include the same contact information for the plan sponsor's duly authorized representatives, including legal counsel and enrolled actuary?	Yes No	Yes	Revised Cover letter		Financial Assistance Application		§ 4262.7(a)	Section D, Item 2
6.	Does the application identify the eligibility criteria in § 4262.3 that qualifies the plan as eligible to receive SFA, and include the requested information for each item that is applicable, as described in Section D, Item 3 of the instructions?	Yes No	Yes	Revised Cover letter	Critical and declining status in pre-2021 zone certification	Financial Assistance Application		§ 4262.3 § 4262.7(b)	Section D, Item 3
7a.	If the plan claims SFA eligibility under section 4262(b)(1)(C) of ERISA, does the application include a certification from the plan's enrolled actuary that the plan is eligible for SFA which specifically notes the specified year for each component of eligibility (certification of plan status, modified funding percentage, and participant ratio), the detailed derivation of the modified funding percentage, and the derivation of the participant ratio?	Yes No N/A	N/A		The Plan is not claiming SFA eligibility under section 4262(b)(1)(C) of ERISA.	Financial Assistance Application		§ 4262.6(c) § 4262.7(b)	Section E, Item 2
7b.	Does the certification in Checklist Item #7a also identify all assumptions and methods (including supporting rationale and, where applicable, reliance on the plan sponsor) used to develop the current value of withdrawal liability that is utilized in the calculation of the modified funded percentage?	Yes No N/A	N/A		Item #7b is not applicable because Item #7a is not applicable.	Financial Assistance Application		§ 4262.6(c) § 4262.7(b)	Section E, Item 2
8a.	If the plan's application is submitted on or before March 11, 2023, does the application identify the plan's priority group (see § 4262.10(d)(2))?	Yes No N/A	Yes	Revised Cover letter	Priority Group 1	Financial Assistance Application		§ 4262.7(c) § 4262.10(d)(2)	Section D, Item 4
8b.	If the plan is submitting an emergency application under § 4262.10(f), is the application identified as an emergency application with the applicable emergency criteria identified?	Yes No N/A	N/A		The Plan is not submitting an emergency application under §4262.10(f).	Financial Assistance Application		§ 4262.10(f)	Section D, Item 4
9.	If the plan's application is submitted on or prior to March 11, 2023, does the application include a certification from the plan's enrolled actuary that the plan is eligible for priority status, with specific identification of the applicable priority group? This item is not required if the plan is insolvent, has implemented a MPRSA 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 www.pbgc.gov as being in priority group 6. See § 4262.10(d).	Yes No N/A	N/A		Plan is insolvent and does not have 350,000+ participants.	Financial Assistance Application		§ 4262.6(c) § 4262.7(c) § 4262.10(d)(2)	Section E, Item 3
10.	Does the application include the information used to determine the amount of requested SFA for the plan based on a deterministic projection and using the actuarial assumptions as described in § 4262.4? Does the application include the following? a. Interest rate used, including supporting details (such as, if applicable, the month selected by plan sponsor to determine the third segment rate used to calculate the interest rate limit) on how it was determined? b. Fair market value of assets on the SFA measurement date? c. For each plan year in the SFA coverage period: i. Separately identify the projected amount of contributions, projected withdrawal liability payments, and other payments expected to be made to the plan (excluding the amount of financial assistance under section 4261 of ERISA and the SFA to be received by the plan)? ii. Separately identify benefit payments described in § 4262.4(b)(1) (excluding the payments in (ii) below), for current retirees and beneficiaries, terminated vested participants not currently receiving benefits, currently active participants, and new entrants? iii. Separately identify benefit payments described in § 4262.4(b)(1) attributable to the reinstatement of benefits under § 4262.15 that were previously suspended through the SFA measurement date? iv. Separately identify administrative expenses expected to be paid using plan assets, excluding the amount owed PBGC under section 4261 of ERISA? d. For each plan year in the SFA coverage period, the projected investment income based on the interest rate in (a) above, and the projected fair market value of assets at the end of each plan year? e. The present value (using the interest rate identified in (a) above) as of the SFA measurement date of each of the separate items provided in (c)(i)-(iv) above? f. SFA amount determined as a lump sum as of the SFA measurement date?	Yes No	Yes	Revised Template 4 GWU L610 PF		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4 Pension Plan Name where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.4 § 4262.8(a)(4)	Section C, Item 4
11.	Does the application include the plan's enrolled actuary's certification that the requested amount of SFA is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation, including identification of all assumptions and methods used, sources of participant data and census data, and other relevant information? This certification should be calculated reflecting any events and any mergers identified in § 4262.4(f).	Yes No	Yes	Revised Enrolled actuary certification		Financial Assistance Application		§ 4262.4 § 4262.6(c) § 4262.8(a)(4)	Section E, Item 4
12.	Does the application include a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used to calculate the requested SFA amount?	Yes No	Yes	Revised Cover letter		Financial Assistance Application		§ 4262.8(a)(6)	Section D, Item 5
13.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application identify which assumptions (if any) used in showing the plan's eligibility for SFA differ from those used in the most recent certification of plan status completed before 1/1/2021? If there are any assumption changes, does the application include detailed explanations and supporting rationale and information as to why using the identified original assumptions is no longer reasonable and why the changed assumptions are reasonable? Enter N/A if the plan is not eligible under § 4262.3(a)(1) or § 4262.3(a)(3). Enter N/A if there are no such assumption changes.	Yes No N/A	Yes	Revised Cover letter		Financial Assistance Application		§ 4262.5 § 4262.8(b)(1)	Section D, Item 6.a.
14a.	Does the application identify which assumptions (if any) used to determine the requested SFA amount differ from those used in the most recent certification of plan status completed before 1/1/2021 (except for the interest rate, which is determined as required by § 4262.43(1))? If there are any assumption changes, does the application include detailed explanations and supporting rationale and information as to why using the identified original assumptions is no longer reasonable and why the changed assumptions are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions?	Yes No	Yes	Revised Cover letter		Financial Assistance Application		§ 4262.5 § 4262.8(b)(1)	Section D, Item 6.b.
14b.	If a plan-specific mortality table is used for Checklist Item #14a, is supporting information provided that documents the methodology used and the rationale for selection of the methodology used to develop the plan-specific rates, as well as detailed information showing the determination of plan credibility and plan experience?	Yes No N/A	N/A		The Plan is not using a plan-specific mortality table for Item #14a.	Financial Assistance Application		§ 4262.5 § 4262.8(b)(1)	Section D, Item 6.b.
15a.	Does the application include a certification from the plan sponsor with respect to the accuracy of the amount of the fair market value of assets as of the SFA measurement date? Does the certification reference and include information that substantiates the asset value and any projection of the assets to the SFA measurement date?	Yes No	N/A		This information was previously provided as part of the original application filed on 9/29/21.	Financial Assistance Application		§ 4262.8(a)(4)(v)	Section E, Item 5

Application to PBGC for Special Financial Assistance (SFA)
APPLICATION CHECKLIST

Plan name:	Unionmen Workers Union Local 610 and Metropolitan Association Pension Fund
EIN:	66-0380940
PN:	001
SFA Amount Requested:	\$32,691,675.00

-----Files provide responses here for each Checklist Item-----

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

Checklist Item #	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
15b.	Yes No N/A	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Financial Assistance Application		§ 4262.8(a)(4)(g)	Section E, Item 5
16a.	Yes No N/A	Yes	Revised Cover letter			Financial Assistance Application		§ 4262.7(d) § 4262.15	Section D, Item 7 Section C, Item 4(c)(ii)
16b.	Yes No N/A	Yes	Revised Cover letter			Financial Assistance Application		§ 4262.7(d) § 4262.15	Section D, Item 7 Section C, Item 4(c)(ii)
16c.	Yes No N/A	N/A			The Plan did not restore benefits under 26CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date.	Financial Assistance Application		§ 4262.7(d) § 4262.15	Section D, Item 7 Section C, Item 4(c)(ii)
17.	Yes No N/A	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Financial Assistance Application		§ 4262.8(a)(4)(ii)	Section D, Item 8
18.	Yes No	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(1)	Section B, Item 1(a)
19.	Yes No	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(1) § 4262.6(e)(1)	Section B, Item 1(c)
20.	Yes No	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(3)	Section B, Item 1(b)
21.	Yes No N/A	Yes	Revised Proposed 5A and Revised Certification			Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(2) § 4262.6(e)(2)	Section B, Item 1(d)
22.	Yes No N/A	N/A			The Plan was not partitioned.	Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(1) § 4262.9(b)(2)	Section B, Item 1(e)
23.	Yes No N/A	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(3)	Section B, Item 1(f)
24.	Yes No	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Most recent actuarial valuation for the plan	YYYYA/R Pension Plan Name, where "YYYY" is plan year and "Pension Plan Name" is abbreviated version of the plan name	§ 4262.7(e)(5)	Section B, Item 2
25a.	Yes No N/A	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Rehabilitation plan (or funding improvement plan, if applicable)		§ 4262.7(e)(6)	Section B, Item 3
25b.	Yes No N/A	N/A				Rehabilitation plan (or funding improvement plan, if applicable)		§ 4262.7(e)(6)	Section B, Item 3
26.	Yes No	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Pension Plan Name, where "YYYY" is the plan year and "Pension Plan Name" is abbreviated version of the plan name.	§ 4262.7(e)(7)	Section B, Item 4
27a.	Yes No N/A	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Zone certification	YYYYZoneYYYYMMDD Pension Plan Name, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared. "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.7(e)(8)	Section B, Item 5
27b.	Yes No N/A	N/A				Zone certification		§ 4262.7(e)(8)	Section B, Item 5
27c.	Yes No N/A	N/A				Zone certification		§ 4262.7(e)(8)	Section B, Item 5
28.	Yes No N/A	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Bank/Asset statements for all cash and investment accounts		§ 4262.7(e)(9)	Section B, Item 6
29.	Yes No N/A	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Plan's most recent financial statement (audited, or unaudited if audited not available)		§ 4262.7(e)(10)	Section B, Item 7
30.	Yes No N/A	N/A			The Trustees are familiar with the statutory provisions concerning withdrawal liability, but do not have written policies or procedures.	Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(12)	Section B, Item 8
31.	Yes No N/A	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Other		§ 4262.7(e)(11)	Section B, Item 9
32.	Yes No N/A	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Financial assistance spreadsheet (template)	Template 1 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(1)	Section C, Item 1
33.	Yes No N/A	N/A			The Plan has fewer than 10,000 participants so it is not required to provide this information.	Contributing employers	Template 2 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(2)	Section C, Item 2

Application to PBGC for Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	United Brotherhood of Carpenters and Joiners of America Pension Fund
EIN:	66-0380440
PN:	001
SFA Amount Requested:	\$32,691,675.00

-----Files provide responses here for each Checklist Item-----

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

v20210709g

Checklist Item #	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
34.	Yes No	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(3)	Section C, Item 3
35.	Yes No N/A	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Financial assistance spreadsheet (template)	Template 5 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(2)	Section C, Item 5
36.	Yes No N/A	Yes	Revised Template 6 GWU L610 PF			Financial assistance spreadsheet (template)	Template 6 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(3)	Section C, Item 6
37a.	Yes No N/A	Yes	Revised Template 7 GWU L610 PF			Financial assistance spreadsheet (template)	Template 7 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(1)	Section C, Item 7(a)
37b.	Yes No N/A	Yes	Revised Template 7 GWU L610 PF			Financial assistance spreadsheet (template)	Template 7 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(1)	Section C, Item 7(a)
38.	Yes No N/A	Yes	Revised Template 7 GWU L610 PF			Financial assistance spreadsheet (template)	Template 7 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(1)	Section C, Item 7(b)
39a.	Yes No	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Financial assistance spreadsheet (template)	Template 8 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(5)	Section C, Item 8
39b.	Yes No	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Financial assistance spreadsheet (template)	Template 8 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(5)	Section C, Item 8
39c.	Yes No	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Financial assistance spreadsheet (template)	Template 8 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(5)	Section C, Item 8
Supplemental Information for Certain Events under § 4262.4(f) - Applicable to Any Events in § 4262.4(f)(2) through (f)(4) and Any Mergers in § 4262.4(f)(1)(ii)									
40a.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
40b.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
41a.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
41b.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
42a.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
42b.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
43a.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E

Application to PBGC for Special Financial Assistance (SFA)
APPLICATION CHECKLIST

v20210709g

Plan name:	United Brotherhood of Carpenters and Joiners of America Pension Fund
EIN:	66-0100040
PN:	001
SFA Amount Requested:	\$32,691,675.00

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

Checklist Item #	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
43b.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
44a.	Yes No N/A					Projections for special financial assistance (estimated income, benefit payments and expenses)	For supplemental submission due to any event: <i>Template 4 Pension Plan Name Supp</i> where "Pension Plan Name" is an abbreviated version of the plan name. For a supplemental submission due to a merger, <i>Template 4 Pension Plan Name Merged</i> , where "Pension Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C
44b.	Yes No N/A					Projections for special financial assistance (estimated income, benefit payments and expenses)	For a supplemental submission due to a merger, <i>Template 4 Pension Plan Name Merged</i> , where "Pension Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C
45a.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
45b.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
45c.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
45d.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
46a.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
46b.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
47a.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
47b.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E

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

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

48.	Yes No N/A					Pension plan documents, all versions available, and all amendments signed and dated	Use same naming convention as for Checklist Item #18 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
49.	Yes No N/A					Pension plan documents, all versions available, and all amendments signed and dated	Use same naming convention as for Checklist Item #20 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
50.	Yes No N/A					Pension plan documents, all versions available, and all amendments signed and dated	Use same naming convention as for Checklist Item #23 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
51.	Yes No N/A				Identify here how many reports are provided.	Most recent actuarial valuation for the plan	YYYYA/R Pension Plan Name Merged, where "YYYY" is plan year and "Pension Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
52.	Yes No N/A					Rehabilitation plan (or funding improvement plan, if applicable)	Use same naming convention as for Checklist Item #25 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
53.	Yes No N/A					Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Pension Plan Name Merged, where "YYYY" is the plan year and "Pension Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
54.	Yes No N/A				Identify how many zone certifications are provided.	Zone certification	YYYYZoneYYYYMMDD Pension Plan Name Merged, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared. "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
55.	Yes No N/A					Bank/Asset statements for all cash and investment accounts	Use same naming convention as for Checklist Item #28 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B

Application to PBGC for Special Financial Assistance (SFA)

v20210709g

APPLICATION CHECKLIST

Plan name:	Electromechanical Workers Union Local 610 and Metropolitan Association Pension Fund
EIN:	66-0780040
PN:	001
SFA Amount Requested:	\$32,691,675.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

Checklist Item #	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
56.	Yes No N/A					Plan's most recent financial statement (audited, or unaudited if audited not available)	Use same naming convention as for Checklist Item #29 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
57.	Yes No N/A					Pension plan documents, all versions available, and all amendments signed and dated	Use same naming convention as for Checklist Item #30 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
58.	Yes No N/A					Financial assistance spreadsheet (template)	Template 1 Pension Plan Name Merged, where "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C
59.	Yes No N/A					Contributing employers	Template 2 Pension Plan Name Merged, where "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C
60.	Yes No					Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Pension Plan Name Merged, where "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C

TEMPLATE 4
SFA Determination

v20210706p

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

For supplemental submission due to a merger under § 4262.4(f)(1)(ii): *Template 4 Pension Plan Name Merged*, where "Pension Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

For supplemental submission due to certain events with limitations under § 4262.4(f)(1)(i): *Template 4 Pension Plan Name Supp*, where "Pension 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:

Provide information used to determine the amount of requested SFA for the plan based on a deterministic projection and using the actuarial assumptions as described in § 4262.4 of PBGC's special financial assistance regulation. The information to be provided is:

NOTE: All items below are provided on sheet '4-3 SFA Details' unless otherwise noted.

- a. Interest rate used (the "SFA interest rate"), including supporting details on how it was determined. If such interest rate is the limit described in section 4262(e)(3) of ERISA, identify the month selected by the plan to determine the third segment rate used to calculate the limit. [*Sheet: 4-1 SFA Interest Rate*]
- b. Fair market value of assets on the last day of the calendar quarter immediately preceding the date the application is filed (the "SFA measurement date").
- c. 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, 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. Separately identify benefit payments described in § 4262.4(b)(1) of PBGC's special assistance regulation (excluding the payments in (c)(iii) below) for current retirees and beneficiaries, terminated vested participants not currently receiving benefits, currently active participants and new entrants. [*Sheet: 4-2 SFA Ben Pmts*]
 - iii. Separately identify payments described in § 4262.4(b)(1) of PBGC's special financial assistance regulation 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(c)(iii) of the SFA instructions.]
 - iv. Separately identify administrative expenses expected to be paid using plan assets, excluding the amount owed PBGC under section 4261 of ERISA.
- d. For each plan year in the SFA coverage period, the projected investment income based on the interest rate in (a) above, and the projected fair market value of plan assets at the end of each plan year.
- e. The present value (using the interest rate identified in (a) above) as of the SFA measurement date of each of the separately provided items in (c)(i)-(iv) above.
- f. SFA amount determined as a lump sum as of the SFA measurement date. As described in § 4262.4(a) of PBGC's special financial assistance regulation, this amount equals the excess (if any) of the SFA-eligible plan obligations (the present value of the items in (c)(ii) through (c)(iv)) over the SFA-eligible plan resources (item (b) plus the present value of the items in (c)(i)).

Additional instructions for each individual worksheet:

Sheet

4-1 SFA Determination - SFA Interest Rate

See instructions on 4-1 SFA Interest Rate.

4-2 SFA Determination - SFA Benefit Payments

On this sheet, you will provide:

- Basic plan information (plan name, EIN/PN, SFA measurement date, SFA interest rate),
- Year-by-year deterministic projection of benefit payments, and
- Present values as of the SFA measurement date, using the SFA interest rate.

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"), separately identify benefit payments described in § 4262.4(b)(1) of PBGC's special assistance regulation for current retirees and beneficiaries, terminated vested participants not currently receiving benefits, currently active participants and new entrants. On this Sheet 4-2, show all benefit payments as positive amounts.

If the plan has suspended benefit payments under sections 305(e)(9) or 4245 of ERISA, the benefit payments in this Sheet 4-2 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 4-2 should reflect fully restored prospective benefits.

Benefit payments to be paid to participants to restore previously suspended benefits should not be included on this Sheet 4-2, and are separately shown on Sheet 4-3 in the Column (7). All reinstatement of benefits should be shown assuming such reinstatements are paid beginning as of the SFA measurement date (or on the SFA measurement date, for lump sum reinstatement of prior suspended benefits).

Provide the present value as of the SFA measurement date of each separate set of benefit payments, using the limited SFA interest rate from Sheet 4-1. On this sheet, show the present values as positive amounts.

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

4-3 SFA Determination - SFA Details

On this sheet, you will provide:

- Basic plan information (plan name, EIN/PN, SFA measurement date, SFA interest rate),
- Year-by-year deterministic projection, and
- Present values as of the SFA measurement date, using the SFA interest rate.

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 (10). 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 of ERISA, Column (7) should show the benefit payments to be made to restore the past benefits that have been suspended. These amounts should be determined as if such reinstatements 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 decides to make payments 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 reinstatement is 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 (6); Column (7) is only for reinstatement of past benefits that were suspended.

Provide the present values as of the SFA measurement date of each of the projections in Columns (3) through (8), using the limited SFA interest rate from Sheet 4-1. Show the present values as the same sign (positive or negative) as the projected amounts (e.g., benefit payments are negative on this Sheet 4-3, and the present value of benefit payments should also be negative).

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

TEMPLATE 4 - Sheet 4-1

v20210706p

SFA Determination - Interest Rate

Provide the SFA interest rate used, including supporting details on how it was determined.

PLAN INFORMATION

Abbreviated Plan Name:	Gastronomical Workers Union Local 610 and Metropolitan Hotel Association Pension Fund
EIN:	66-0308040
PN:	001
Application Submission Date:	
SFA measurement date:	06/30/2021
Last day of first plan year ending after the measurement date:	05/31/2022

Last day of the calendar quarter immediately preceding the application submission date.

SFA Interest Rate Used	4.00%
------------------------	-------

Input amount used in determination of SFA.

Development of interest rate limit:

Plan Interest Rate:	4.00%
Month used for interest rate (<i>month in which application is filed or the 3 preceding months</i>):	May
3rd Segment Rate as of applicable date (<i>Section 303(h)(2)(C)(iii) - disregarding modifications made under clause (iv) of such section</i>):	3.54%
Interest Rate Limit (<i>3rd Segment rate plus 200 basis points</i>):	5.54%

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

Month is selected by the plan sponsor.

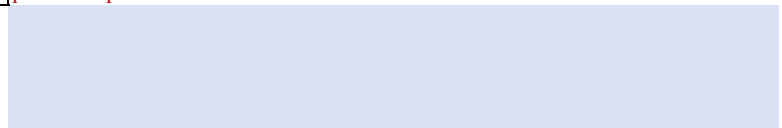
<https://www.irs.gov/retirement-plans/minimum-present-value-segment-rates>

This amount is calculated based on the other information entered.

SFA Interest Rate Calculation (<i>Lesser of Plan Interest Rate and Interest Rate Limit</i>):	4.00%
SFA Interest Rate Match Check:	Match

This amount is calculated based on the other information entered.

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



TEMPLATE 4 - Sheet 4-2

v20210706p

SFA Determination - Benefit Payments

See Supplemental Instructions for Sheet 4-2 on Template 4 Instructions.

PLAN INFORMATION

Abbreviated Plan Name:	Gastronomical Workers Union Local 610 and Metropolitan Hotel Association Pension Fund
EIN:	66-0308040
PN:	001
SFA Measurement Date:	06/30/2021
SFA Interest Rate:	4.00%

On this Sheet 4-2, show all benefit payment amounts and present values as positive amounts.					
PRESENT VALUE as of the Measurement Date of Projected Benefit Payments for:					
Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total	
\$18,720,526	\$8,978,035	\$10,243	\$0	\$27,708,804	

		PROJECTED BENEFIT PAYMENTS for:				
		Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
Plan Year Start Date	Plan Year End Date					
07/01/2021	05/31/2022	\$1,743,845	\$244,362	\$0		\$1,988,207
06/01/2022	05/31/2023	\$1,830,085	\$313,645	\$0		\$2,143,730
06/01/2023	05/31/2024	\$1,752,943	\$353,939	\$0		\$2,106,882
06/01/2024	05/31/2025	\$1,674,379	\$393,989	\$0		\$2,068,368
06/01/2025	05/31/2026	\$1,594,765	\$400,505	\$0		\$1,995,270
06/01/2026	05/31/2027	\$1,514,142	\$434,819	\$0		\$1,948,961
06/01/2027	05/31/2028	\$1,432,583	\$461,998	\$0		\$1,894,581
06/01/2028	05/31/2029	\$1,350,521	\$491,218	\$0		\$1,841,739
06/01/2029	05/31/2030	\$1,268,416	\$515,016	\$0		\$1,783,432
06/01/2030	05/31/2031	\$1,186,740	\$535,325	\$0		\$1,722,065
06/01/2031	05/31/2032	\$1,105,958	\$556,225	\$0		\$1,662,183
06/01/2032	05/31/2033	\$1,026,521	\$571,588	\$0		\$1,598,109
06/01/2033	05/31/2034	\$948,856	\$590,178	\$0		\$1,539,034
06/01/2034	05/31/2035	\$873,349	\$600,970	\$0		\$1,474,319
06/01/2035	05/31/2036	\$800,355	\$609,956	\$0		\$1,410,311
06/01/2036	05/31/2037	\$730,183	\$617,383	\$0		\$1,347,566
06/01/2037	05/31/2038	\$663,095	\$619,961	\$0		\$1,283,056
06/01/2038	05/31/2039	\$599,313	\$617,668	\$0		\$1,216,981
06/01/2039	05/31/2040	\$539,022	\$618,173	\$0		\$1,157,195
06/01/2040	05/31/2041	\$482,362	\$613,997	\$12		\$1,096,371
06/01/2041	05/31/2042	\$429,434	\$610,882	\$20		\$1,040,336
06/01/2042	05/31/2043	\$380,290	\$602,194	\$23		\$982,507
06/01/2043	05/31/2044	\$334,933	\$590,699	\$1,668		\$927,300
06/01/2044	05/31/2045	\$293,328	\$579,699	\$3,362		\$876,389
06/01/2045	05/31/2046	\$255,404	\$566,315	\$3,358		\$825,077
06/01/2046	05/31/2047	\$221,060	\$551,803	\$3,362		\$776,225
06/01/2047	05/31/2048	\$190,168	\$531,933	\$3,358		\$725,459
06/01/2048	05/31/2049	\$162,574	\$508,072	\$3,289		\$673,935
06/01/2049	05/31/2050	\$138,099	\$483,129	\$4,915		\$626,143
06/01/2050	05/31/2051	\$116,547	\$457,923	\$4,880		\$579,350

TEMPLATE 4 - Sheet 4-3

v20210706p

SFA Determination - Details

See Supplemental Instructions for Sheet 4-3 on Template 4 Instructions.

PLAN INFORMATION

Abbreviated Plan Name:	Gastronomical Workers Union Local 610 and Metropolitan Hotel Association Pension Fund
EIN:	66-0308040
PN:	001
SFA Measurement Date:	06/30/2021
SFA Interest Rate:	4.00%

PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for:

(1)	(2)	PV of (3)	PV of (4)	PV of (5)	PV of (6)	PV of (7)	PV of (8)	(1)+(2)+Sum of PV of (3) through PV of (8) [NOTE: This amount should be \$0]
Fair Market Value as of the SFA Measurement Date	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4-2)	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	
\$552,422	\$32,691,675	\$40,929	\$125,305	\$0	(\$27,708,804)	(\$115,816)	(\$5,585,711)	\$0

Show payments INTO the plan as positive, and payments OUT of the plan as negative, so that the sum of (1) through (9) equals (10).

Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Fair Market Value of Assets at Beginning of Plan Year	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4-2)	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Investment Income Based on SFA Interest Rate	Fair Market Value of Assets at End of Plan Year
07/01/2021	05/31/2022	\$552,422	\$32,691,675	\$2,134	\$41,327	\$0	-\$1,988,207	-\$115,816	-\$495,805	\$1,165,748	\$31,853,479
06/01/2022	05/31/2023	\$31,853,479		\$2,328	\$45,084	\$0	-\$2,143,730	\$0	-\$428,746	\$1,183,559	\$30,511,974
06/01/2023	05/31/2024	\$30,511,974		\$2,328	\$45,084	\$0	-\$2,106,882	\$0	-\$421,376	\$1,131,471	\$29,162,598
06/01/2024	05/31/2025	\$29,162,598		\$2,328	\$1,438	\$0	-\$2,068,368	\$0	-\$413,674	\$1,078,344	\$27,762,667
06/01/2025	05/31/2026	\$27,762,667		\$2,328	\$0	\$0	-\$1,995,270	\$0	-\$399,054	\$1,025,439	\$26,396,109
06/01/2026	05/31/2027	\$26,396,109		\$2,328	\$0	\$0	-\$1,948,961	\$0	-\$389,792	\$972,752	\$25,032,436
06/01/2027	05/31/2028	\$25,032,436		\$2,328	\$0	\$0	-\$1,894,581	\$0	-\$378,916	\$920,525	\$23,681,791
06/01/2028	05/31/2029	\$23,681,791		\$2,328	\$0	\$0	-\$1,841,739	\$0	-\$368,348	\$868,753	\$22,342,785
06/01/2029	05/31/2030	\$22,342,785		\$2,328	\$0	\$0	-\$1,783,432	\$0	-\$356,686	\$817,680	\$21,022,674
06/01/2030	05/31/2031	\$21,022,674		\$2,328	\$0	\$0	-\$1,722,065	\$0	-\$344,413	\$767,493	\$19,726,017
06/01/2031	05/31/2032	\$19,726,017		\$2,328	\$0	\$0	-\$1,662,183	\$0	-\$340,365	\$718,037	\$18,443,834
06/01/2032	05/31/2033	\$18,443,834		\$2,328	\$0	\$0	-\$1,598,109	\$0	-\$327,244	\$669,488	\$17,190,297
06/01/2033	05/31/2034	\$17,190,297		\$2,328	\$0	\$0	-\$1,539,034	\$0	-\$315,147	\$621,872	\$15,960,315
06/01/2034	05/31/2035	\$15,960,315		\$2,328	\$0	\$0	-\$1,474,319	\$0	-\$301,896	\$575,438	\$14,761,867
06/01/2035	05/31/2036	\$14,761,867		\$2,328	\$0	\$0	-\$1,410,311	\$0	-\$288,789	\$530,236	\$13,595,332
06/01/2036	05/31/2037	\$13,595,332		\$2,328	\$0	\$0	-\$1,347,566	\$0	-\$275,941	\$486,257	\$12,460,410
06/01/2037	05/31/2038	\$12,460,410		\$2,328	\$0	\$0	-\$1,283,056	\$0	-\$262,731	\$443,617	\$11,360,568
06/01/2038	05/31/2039	\$11,360,568		\$2,328	\$0	\$0	-\$1,216,981	\$0	-\$249,201	\$402,448	\$10,299,163
06/01/2039	05/31/2040	\$10,299,163		\$2,328	\$0	\$0	-\$1,157,195	\$0	-\$236,958	\$362,547	\$9,269,884
06/01/2040	05/31/2041	\$9,269,884		\$2,328	\$0	\$0	-\$1,096,371	\$0	-\$224,503	\$323,976	\$8,275,314
06/01/2041	05/31/2042	\$8,275,314		\$2,328	\$0	\$0	-\$1,040,336	\$0	-\$213,029	\$286,588	\$7,310,864
06/01/2042	05/31/2043	\$7,310,864		\$2,328	\$0	\$0	-\$982,507	\$0	-\$201,188	\$250,482	\$6,379,980
06/01/2043	05/31/2044	\$6,379,980		\$2,328	\$0	\$0	-\$927,300	\$0	-\$189,883	\$215,606	\$5,480,731
06/01/2044	05/31/2045	\$5,480,731		\$2,328	\$0	\$0	-\$876,389	\$0	-\$179,458	\$181,812	\$4,609,024
06/01/2045	05/31/2046	\$4,609,024		\$2,328	\$0	\$0	-\$825,077	\$0	-\$168,951	\$149,137	\$3,766,462
06/01/2046	05/31/2047	\$3,766,462		\$2,328	\$0	\$0	-\$776,225	\$0	-\$158,947	\$117,523	\$2,951,140
06/01/2047	05/31/2048	\$2,951,140		\$2,328	\$0	\$0	-\$725,459	\$0	-\$148,552	\$87,080	\$2,166,537
06/01/2048	05/31/2049	\$2,166,537		\$2,328	\$0	\$0	-\$673,935	\$0	-\$138,001	\$57,898	\$1,414,827
06/01/2049	05/31/2050	\$1,414,827		\$2,328	\$0	\$0	-\$626,143	\$0	-\$128,215	\$29,872	\$692,669
06/01/2050	05/31/2051	\$692,669		\$2,328	\$0	\$0	-\$579,350	\$0	-\$118,633	\$2,986	\$0

TEMPLATE 6

v20210706p

Reconciliation

File name: *Template 6 Pension Plan Name*, where "Pension 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 6 is not required if all assumptions used (except the interest rate, CBU assumption and administrative expenses assumption) to determine the requested SFA amount are identical to those used in the pre-2021 certification of plan status and if the changed assumptions for CBUs and administrative expenses are consistent with Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions.

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

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

For each assumption change from the Baseline through the requested SFA amount, provide a deterministic projection in the same format as Template 4.

Additional instructions for each individual worksheet:

Sheet

6-1 Reconciliation

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

6-2 Reconciliation Details

For Reconciliation Details sheets, see Template 4 instructions for Sheet 4-3, except provide the projections and present value information used to determine each Item number from the Reconciliation in Sheet 6-1.

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

6-3 Reconciliation Details

See instructions for 6-2 Reconciliation Details.

6-4 Reconciliation Details

See instructions for 6-2 Reconciliation Details.

6-5 Reconciliation Details

See instructions for 6-2 Reconciliation Details.

TEMPLATE 6 - Sheet 6-1

v20210706p

Reconciliation - Summary

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

PLAN INFORMATION

Abbreviated Plan Name:	Gastronomical Local 610 PF
EIN:	66-0308040
PN:	001

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	\$28,933,644
2	Inclusion of all participants, excluding known deaths and Inactive Vesteds over age 85	\$1,855,121	\$30,788,765
3	Revise retirement rate for inactive vested participants	\$412,223	\$31,200,988
4	Revise administrative expenses	\$1,490,687	\$32,691,675
5			

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

From Template 5.

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

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

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

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

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

TEMPLATE 6 - Sheet 6-2
Reconciliation - Details

Item Description (From 6-1):	Inclusion of all participants 85 and under
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v20210706p

See Supplemental Instructions for Sheet 4-3 on Template 4 Instructions.

PLAN INFORMATION

Abbreviated Plan Name:	Gastronomical Local 610 PF
EIN:	66-0308040
PN:	001
SFA Measurement Date:	06/30/2021
SFA Interest Rate:	4.00%

PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for:								
(1)	(2)	PV of (3)	PV of (4)	PV of (5)	PV of (6)	PV of (7)	PV of (8)	
Fair Market Value as of the SFA Measurement Date	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4-2)	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(1)+(2)+Sum of PV of (3) through PV of (8) [NOTE: This amount should be \$0]
\$552,422	\$30,788,765	\$40,929	\$125,305	\$0	(\$27,349,155)	(\$115,816)	(\$4,042,450)	\$0

Show payments INTO the plan as positive, and payments OUT of the plan as negative, so that the sum of (1) through (9) equals (10).

Plan Year Start Date	Plan Year End Date	(1) Fair Market Value of Assets at Beginning of Plan Year	(2) SFA Amount as of the SFA Measurement Date	(3) Contributions	(4) Withdrawal Liability Payments	(5) Other Payments to Plan (excluding financial assistance and SFA)	(6) Benefit Payments (should match total from Sheet 4-2)	(7) Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(8) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(9) Investment Income Based on SFA Interest Rate	(10) Fair Market Value of Assets at End of Plan Year
07/01/2021	05/31/2022	\$552,422	\$30,788,765	\$2,134	\$41,327	\$0	-\$2,096,943	-\$115,816	-\$331,914	\$1,096,639	\$29,936,614
06/01/2022	05/31/2023	\$29,936,614		\$2,328	\$45,084	\$0	-\$2,244,172	\$0	-\$336,626	\$1,104,658	\$28,507,886
06/01/2023	05/31/2024	\$28,507,886		\$2,328	\$45,084	\$0	-\$2,199,414	\$0	-\$329,912	\$1,049,377	\$27,075,349
06/01/2024	05/31/2025	\$27,075,349		\$2,328	\$1,438	\$0	-\$2,146,168	\$0	-\$321,925	\$993,503	\$25,604,525
06/01/2025	05/31/2026	\$25,604,525		\$2,328	\$0	\$0	-\$2,059,934	\$0	-\$308,990	\$938,243	\$24,176,173
06/01/2026	05/31/2027	\$24,176,173		\$2,328	\$0	\$0	-\$2,003,150	\$0	-\$300,473	\$883,479	\$22,758,357
06/01/2027	05/31/2028	\$22,758,357		\$2,328	\$0	\$0	-\$1,937,027	\$0	-\$290,554	\$829,527	\$21,362,631
06/01/2028	05/31/2029	\$21,362,631		\$2,328	\$0	\$0	-\$1,871,827	\$0	-\$280,774	\$776,419	\$19,988,777
06/01/2029	05/31/2030	\$19,988,777		\$2,328	\$0	\$0	-\$1,790,346	\$0	-\$268,552	\$724,866	\$18,657,073
06/01/2030	05/31/2031	\$18,657,073		\$2,328	\$0	\$0	-\$1,713,140	\$0	-\$256,971	\$674,820	\$17,364,111
06/01/2031	05/31/2032	\$17,364,111		\$2,328	\$0	\$0	-\$1,639,687	\$0	-\$245,953	\$626,168	\$16,106,966
06/01/2032	05/31/2033	\$16,106,966		\$2,328	\$0	\$0	-\$1,568,144	\$0	-\$235,222	\$578,868	\$14,884,797
06/01/2033	05/31/2034	\$14,884,797		\$2,328	\$0	\$0	-\$1,494,503	\$0	-\$224,175	\$533,055	\$13,701,501
06/01/2034	05/31/2035	\$13,701,501		\$2,328	\$0	\$0	-\$1,418,543	\$0	-\$212,781	\$488,894	\$12,561,398
06/01/2035	05/31/2036	\$12,561,398		\$2,328	\$0	\$0	-\$1,341,227	\$0	-\$201,184	\$446,517	\$11,467,832
06/01/2036	05/31/2037	\$11,467,832		\$2,328	\$0	\$0	-\$1,266,007	\$0	-\$189,901	\$405,914	\$10,420,166
06/01/2037	05/31/2038	\$10,420,166		\$2,328	\$0	\$0	-\$1,194,270	\$0	-\$179,141	\$367,001	\$9,416,084
06/01/2038	05/31/2039	\$9,416,084		\$2,328	\$0	\$0	-\$1,120,703	\$0	-\$168,105	\$329,909	\$8,459,512
06/01/2039	05/31/2040	\$8,459,512		\$2,328	\$0	\$0	-\$1,053,495	\$0	-\$158,024	\$294,451	\$7,544,772
06/01/2040	05/31/2041	\$7,544,772		\$2,328	\$0	\$0	-\$987,682	\$0	-\$148,152	\$260,608	\$6,671,874
06/01/2041	05/31/2042	\$6,671,874		\$2,328	\$0	\$0	-\$926,996	\$0	-\$139,049	\$228,225	\$5,836,382
06/01/2042	05/31/2043	\$5,836,382		\$2,328	\$0	\$0	-\$865,107	\$0	-\$129,766	\$197,389	\$5,041,226
06/01/2043	05/31/2044	\$5,041,226		\$2,328	\$0	\$0	-\$804,459	\$0	-\$120,669	\$168,114	\$4,286,540
06/01/2044	05/31/2045	\$4,286,540		\$2,328	\$0	\$0	-\$746,714	\$0	-\$112,007	\$140,337	\$3,570,483
06/01/2045	05/31/2046	\$3,570,483		\$2,328	\$0	\$0	-\$690,893	\$0	-\$103,634	\$114,024	\$2,892,309
06/01/2046	05/31/2047	\$2,892,309		\$2,328	\$0	\$0	-\$638,860	\$0	-\$95,829	\$89,069	\$2,249,017
06/01/2047	05/31/2048	\$2,249,017		\$2,328	\$0	\$0	-\$587,696	\$0	-\$88,154	\$65,473	\$1,640,968
06/01/2048	05/31/2049	\$1,640,968		\$2,328	\$0	\$0	-\$539,783	\$0	-\$80,967	\$43,151	\$1,065,696
06/01/2049	05/31/2050	\$1,065,696		\$2,328	\$0	\$0	-\$496,638	\$0	-\$74,496	\$21,941	\$518,832
06/01/2050	05/31/2051	\$518,832		\$2,328	\$0	\$0	-\$454,760	\$0	-\$68,214	\$1,814	\$0

TEMPLATE 6 - Sheet 6-3

Item Description (From 6-1): Revise retirement rate for inactive vested participants

v20210706p

Reconciliation - Details

See Supplemental Instructions for Sheet 4-3 on Template 4 Instructions.

PLAN INFORMATION

Abbreviated Plan Name:	Gastronomical Local 610 PF	
EIN:	66-0308040	
PN:	001	
SFA Measurement Date:	06/30/2021	
SFA Interest Rate:	4.00%	

PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for:								
(1)	(2)	PV of (3)	PV of (4)	PV of (5)	PV of (6)	PV of (7)	PV of (8)	
Fair Market Value as of the SFA Measurement Date	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4-2)	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(1)+(2)+Sum of PV of (3) through PV of (8) [NOTE: This amount should be \$0]
\$552,422	\$31,200,988	\$40,929	\$125,305	\$0	(\$27,708,804)	(\$115,816)	(\$4,095,024)	\$0

Show payments INTO the plan as positive, and payments OUT of the plan as negative, so that the sum of (1) through (9) equals (10).

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Plan Year Start Date	Plan Year End Date	Fair Market Value of Assets at Beginning of Plan Year	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4-2)	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Investment Income Based on SFA Interest Rate	Fair Market Value of Assets at End of Plan Year
07/01/2021	05/31/2022	\$552,422	\$31,200,988	\$2,134	\$41,327	\$0	-\$1,988,207	-\$115,816	-\$315,603	\$1,114,158	\$30,491,402
06/01/2022	05/31/2023	\$30,491,402		\$2,328	\$45,084	\$0	-\$2,143,730	\$0	-\$321,560	\$1,131,027	\$29,204,552
06/01/2023	05/31/2024	\$29,204,552		\$2,328	\$45,084	\$0	-\$2,106,882	\$0	-\$316,032	\$1,081,092	\$27,910,141
06/01/2024	05/31/2025	\$27,910,141		\$2,328	\$1,438	\$0	-\$2,068,368	\$0	-\$310,255	\$1,030,128	\$26,565,413
06/01/2025	05/31/2026	\$26,565,413		\$2,328	\$0	\$0	-\$1,995,270	\$0	-\$299,291	\$979,365	\$25,252,545
06/01/2026	05/31/2027	\$25,252,545		\$2,328	\$0	\$0	-\$1,948,961	\$0	-\$292,344	\$928,783	\$23,942,351
06/01/2027	05/31/2028	\$23,942,351		\$2,328	\$0	\$0	-\$1,894,581	\$0	-\$284,187	\$878,645	\$22,644,556
06/01/2028	05/31/2029	\$22,644,556		\$2,328	\$0	\$0	-\$1,841,739	\$0	-\$276,261	\$828,940	\$21,357,824
06/01/2029	05/31/2030	\$21,357,824		\$2,328	\$0	\$0	-\$1,783,432	\$0	-\$267,515	\$779,904	\$20,089,109
06/01/2030	05/31/2031	\$20,089,109		\$2,328	\$0	\$0	-\$1,722,065	\$0	-\$258,310	\$731,718	\$18,842,780
06/01/2031	05/31/2032	\$18,842,780		\$2,328	\$0	\$0	-\$1,662,183	\$0	-\$249,327	\$684,364	\$17,617,962
06/01/2032	05/31/2033	\$17,617,962		\$2,328	\$0	\$0	-\$1,598,109	\$0	-\$239,716	\$638,046	\$16,420,511
06/01/2033	05/31/2034	\$16,420,511		\$2,328	\$0	\$0	-\$1,539,034	\$0	-\$230,855	\$592,615	\$15,245,565
06/01/2034	05/31/2035	\$15,245,565		\$2,328	\$0	\$0	-\$1,474,319	\$0	-\$221,148	\$548,318	\$14,100,744
06/01/2035	05/31/2036	\$14,100,744		\$2,328	\$0	\$0	-\$1,410,311	\$0	-\$211,547	\$505,198	\$12,986,412
06/01/2036	05/31/2037	\$12,986,412		\$2,328	\$0	\$0	-\$1,347,566	\$0	-\$202,135	\$463,244	\$11,902,283
06/01/2037	05/31/2038	\$11,902,283		\$2,328	\$0	\$0	-\$1,283,056	\$0	-\$192,458	\$422,571	\$10,851,668
06/01/2038	05/31/2039	\$10,851,668		\$2,328	\$0	\$0	-\$1,216,981	\$0	-\$182,547	\$383,305	\$9,837,773
06/01/2039	05/31/2040	\$9,837,773		\$2,328	\$0	\$0	-\$1,157,195	\$0	-\$173,579	\$345,245	\$8,854,572
06/01/2040	05/31/2041	\$8,854,572		\$2,328	\$0	\$0	-\$1,096,371	\$0	-\$164,456	\$308,456	\$7,904,529
06/01/2041	05/31/2042	\$7,904,529		\$2,328	\$0	\$0	-\$1,040,336	\$0	-\$156,050	\$272,794	\$6,983,265
06/01/2042	05/31/2043	\$6,983,265		\$2,328	\$0	\$0	-\$982,507	\$0	-\$147,376	\$238,357	\$6,094,067
06/01/2043	05/31/2044	\$6,094,067		\$2,328	\$0	\$0	-\$927,300	\$0	-\$139,095	\$205,094	\$5,235,094
06/01/2044	05/31/2045	\$5,235,094		\$2,328	\$0	\$0	-\$876,389	\$0	-\$131,458	\$172,861	\$4,402,435
06/01/2045	05/31/2046	\$4,402,435		\$2,328	\$0	\$0	-\$825,077	\$0	-\$123,762	\$141,696	\$3,597,621
06/01/2046	05/31/2047	\$3,597,621		\$2,328	\$0	\$0	-\$776,225	\$0	-\$116,434	\$111,543	\$2,818,833
06/01/2047	05/31/2048	\$2,818,833		\$2,328	\$0	\$0	-\$725,459	\$0	-\$108,819	\$82,511	\$2,069,394
06/01/2048	05/31/2049	\$2,069,394		\$2,328	\$0	\$0	-\$673,935	\$0	-\$101,090	\$54,684	\$1,351,381
06/01/2049	05/31/2050	\$1,351,381		\$2,328	\$0	\$0	-\$626,143	\$0	-\$93,921	\$27,959	\$661,603
06/01/2050	05/31/2051	\$661,603		\$2,328	\$0	\$0	-\$579,350	\$0	-\$86,903	\$2,321	\$0

TEMPLATE 7

v20210706p

7a - Assumption Changes for SFA Eligibility

File name: *Template 7 Pension Plan Name*, where "Pension 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 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 is no longer reasonable and why the changed assumptions are reasonable.

This table should reflect all identified assumptions (including those that are included in the Baseline provided in Template 5) 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 That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption used in showing the plan's eligibility for SFA (if different).	Brief explanation on why the assumption in (A) is no longer reasonable and why the assumption 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 that has changed from the assumption 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 has changed is preferred.

TEMPLATE 7

v20210706p

7b - Assumption Changes for SFA Amount

File name: *Template 7 Pension Plan Name*, where "Pension 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 assumption differ from those used in the pre-2021 certification of plan status (except the interest rate used in calculating the amount of SFA) and brief explanations as to why using those original assumptions is no longer reasonable and why the changed assumptions 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 except for the interest rate (reflecting those that are included in the Baseline provided in Template 5) 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 That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption used to determine the requested SFA amount (if different)	Brief explanation on why the assumption in (A) is no longer reasonable and why the assumption 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 That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption used to determine the requested SFA amount (if different)	Brief explanation on why the assumption in (A) is no longer reasonable and why the assumption 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 that has changed from the assumption 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 has changed is preferred.

Template 7 - Sheet 7b

Assumption Changes - SFA Amount

PLAN INFORMATION

Abbreviated Plan Name:	Gastronomical Local 610 PF
EIN:	66-0308040
PN:	001

	A	B	C
Assumption That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption used to determine the requested SFA amount (if different)	Brief explanation on why the assumption in (A) is no longer reasonable and why the assumption in (B) is reasonable.
Administrative expenses	2% per year increase	20% of expected benefit payments, plus adjustment starting in 2031 for the expected PBGC premium increase	Prior assumption does not address the appropriate level of administrative expenses for the extended period of years after the projected insolvency in 2020; so no longer reasonable. The revised assumption is based on actual plan experience over the past five years, and therefore, reasonable.
Exclusion of participants	95% of terminated vested participants age 70 and over were excluded.	100% of terminated vested participants who are confirmed deceased or who are over age 85 as of the measurement date were excluded.	Prior assumption was appropriate for short-term cash flow. Since we are projecting for the extended period of years after the projected insolvency in 2020, this exclusion is no longer reasonable. The new assumption is reasonable as increased efforts have been made to locate those who have not applied for their pension; if they are found to be deceased, they are removed from the data.
Assumed retirement rates for inactive vested participants	Earliest retirement age	Retirement rates based on actual plan experience over the past five years	The prior assumption is not material since the Plan had a projected insolvency in 2020. The prior assumption is outdated and is not reasonable for purposes of cash flow projection over the next 30 years required under the SFA application solvency projection. The new assumption is reasonable since it is based on more recent actual experience in the last five years