

# SLEVIN & HART, P.C.

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May 3, 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 January 12, 2022, we filed a revised 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 May 2, 2022. We are now filing a revised SFA application requesting \$29,180,890.00 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, 5, 6 and 7;
- (2) Revised Enrolled Actuary Certification; and
- (3) Revised Perjury Statement.

This revised SFA application is based on a change in the Fund's mortality and certain other assumptions for the purpose of determining the revised SFA amount as a result of discussions with the PBGC. We have added in D(6) below a revised discussion about the Fund's mortality, CBU and new entrant profile assumptions. 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. Please also note that there were some pensioners who had benefits reduced even prior to June 1, 2021. As a result, the corrected total amount of benefits suspended as of the SFA measurement date of June 30, 2021 is \$115,816. The corrected 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 \$115,816.

D(6) Assumption Changes

(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 Assumption:* 90% of RP-2006 healthy mortality tables with generational projection scale MP-2019.

*Current Assumption:* 100% of Pri-2012 amount-weighted Blue-Collar table with generational projection scale MP-2021.

*Rationale:* The revised mortality assumption reflects more recently published experience for blue collar workers and has been deemed by the PBGC to be an acceptable assumption change.

CBU

*Prior Assumption:* A total of 24 months, based on two active participants working 12 months through the projected year of insolvency.

*Revised Assumption:* The assumed months for 2021 and beyond are equal to 24 total months worked based on two active participants working 12 months.

*Rationale:* The assumption has been revised in order to address the CBU assumption for the next 30 years. This assumption change is an extension of the CBU assumption and uses extension methodology that has been deemed acceptable by the PBGC.

New entrant profile

*Prior Assumption:* No new entrants.

*Revised Assumption:* Continuation of no new entrants.

*Rationale:* For purposes of projecting benefit payments only, we have continued the prior assumption of no new entrants. There have been no new hires in the five years preceding the Fund's SFA measurement date. The revised assumption uses extension methodology that has been deemed acceptable by the PBGC.

Participant Exclusion

*Prior Assumption:* 95% of 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 and 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 and these participants should not be excluded from 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.

For terminated vested participants who are past normal retirement age, the benefit amounts are adjusted using the late retirement factors as described in Section 6.5(d)(i)(C) of the Plan document. It provides for a 1% increase each month for the first 60 months and a 1 ½% increase for each month thereafter. For example, a terminated vested participant who has a monthly benefit of \$150 at normal retirement age and age 73 at the measurement date would have a benefit of  $\$150 \times (1 + 1\% \times (60) + 1.5\% \times (36))$  or \$321.

Retirement Age for Inactive Vested Participants

*Prior Assumption:* Earliest retirement age.

*Revised Assumption:* Rates based on the following table:

<u>Age</u>	<u>Rate</u>
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 Fund had a projected insolvency during the 2020 plan year. The prior assumption is not reasonable for purposes of the 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 for terminated vested participants, 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 to 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%
2016	442,110	2,171,597	20.4%
2017	417,697	2,103,151	19.9%
2018	398,631	2,051,005	19.4%
2019	437,025	2,049,764	21.3%

Pension Benefit Guaranty Corporation  
May 3, 2022  
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Should you require additional information, please contact David Weingarten or me.

Sincerely,



Allison A. Madan

AAM:DW:ams:4265.001

Enclosures

21090022v2



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Consulting Actuary  
T 212.251.5073  
lortiz@segalco.com

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New York, NY 10001-2402  
segalco.com

May 3, 2022

This is to certify that the requested amount of Special Financial Assistance (“SFA”) of \$29,180,890 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".

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

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: 4-19-22

By:  \_\_\_\_\_

Print Name: Mildred Vazquez

Title: Union Trustee

Date: 4-19-22

By:  \_\_\_\_\_

Print Name: David New

Title: Employer Trustee

Date: 4/18/22

## 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](http://www.pbgc.gov) will be updated when the e-Filing Portal reopens for applications. PBGC maintains information on its website at [www.pbgc.gov](http://www.pbgc.gov) to inform prospective applicants about the current status of the e-Filing portal, as well as to provide advance notice of when PBGC expects to open or temporarily close the e-Filing Portal.

General instructions for completing the Application Checklist:

Complete all items that are shaded: 

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

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](http://www.pbgc.gov) or otherwise publicly disclosed, without additional notification. Except to the extent required by the Privacy Act, PBGC provides no assurance of confidentiality in any information included in an SFA application.**

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Gastronomical Workers Union Local 610 and Metropolitan Association Pension Fund
EIN:	66-0308040
PN:	001
SFA Amount Requested:	\$29,180,890.00
<b>Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.</b>	

----- 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
<b>Plan Information, Checklist, and Certifications</b>									
	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	N/A		This information was previously provided as part of the original application filed on 9/29/21.	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	N/A		This information was previously provided as part of the original application filed on 9/29/21.	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	N/A		This information was previously provided as part of the original application filed on 9/29/21.	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 <a href="http://www.pbgc.gov">www.pbgc.gov</a> 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

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Gastronomical Workers Union Local 610 and Metropolitan Association Pension Fund
EIN:	66-0308040
PN:	001
SFA Amount Requested:	\$29,180,890.00
<b>Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.</b>	

----- 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
10.	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
		Yes	Revised Template 4 GWU L610 PF						
11.	Yes No	Yes	Revised Enrolled actuary certification			Financial Assistance Application		§ 4262.4 § 4262.6(c) § 4262.8(a)(4)	Section E, Item 4
12.	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)(6)	Section D, Item 5
13.	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		§ 4262.5 § 4262.8(b)(1)	Section D, Item 6.a.
14a.	Yes No	Yes	Revised Cover letter			Financial Assistance Application		§ 4262.5 § 4262.8(b)(1)	Section D, Item 6.b.
14b.	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.	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)(ii)	Section E, Item 5

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Gastronomical Workers Union Local 610 and Metropolitan Association Pension Fund
EIN:	66-0308040
PN:	001
SFA Amount Requested:	\$29,180,890.00
<b>Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.</b>	

----- 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
15b.	Does the certification in Checklist Item #15a reference and include information that substantiates the asset value and any projection of the assets to the SFA measurement date?	Yes No	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 E, Item 5
16a.	Does the application include, for an eligible plan that implemented a suspension of benefits under section 305(e)(9) or section 4245(a) of ERISA, a narrative description of how the plan will reinstate the benefits that were previously suspended and a proposed schedule of payments (equal to the amount of benefits previously suspended) to participants and beneficiaries? Enter N/A for a plan that has not implemented a suspension of benefits.	Yes No N/A	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Financial Assistance Application		§ 4262.7(d) § 4262.15	Section D, Item 7 Section C, Item 4(c)(iii)
16b.	If Yes was entered for Checklist Item #16a, does the proposed schedule show the yearly aggregate amount and timing of such payments, and is it prepared assuming the effective date for reinstatement is the day after the SFA measurement date? Enter N/A for a plan that entered N/A for Checklist Item #16a.	Yes No N/A	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Financial Assistance Application		§ 4262.7(d) § 4262.15	Section D, Item 7 Section C, Item 4(c)(iii)
16c.	If the plan restored benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date, does the proposed schedule reflect the amount and timing of payments of restored benefits and the effect of the restoration on the benefits remaining to be reinstated? Enter N/A for a plan that did not restore benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date. Also enter N/A for a plan that entered N/A for Checklist Items #16a and #16b.	Yes No N/A	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Financial Assistance Application		§ 4262.7(d) § 4262.15	Section D, Item 7 Section C, Item 4(c)(iii)
17.	If the SFA measurement date is later than the end of the plan year for the most recent plan financial statements, does the application include a reconciliation of the fair market value of assets from the date of the most recent plan financial statements to the SFA measurement date, showing beginning and ending fair market value of assets, contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income? Enter N/A if the SFA measurement date is not later than the end of the plan year for the most recent plan financial statements.	Yes No N/A	N/A			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.	Does the application include the most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any)?	Yes No	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.	Does the application include a copy of the executed plan amendment required by section 4262.6(e)(1) of PBGC's special financial assistance regulation?	Yes No	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.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	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.	In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, does the application include a copy of the proposed plan amendment required by § 4262.6(e)(2) and a certification from the plan sponsor that it will be timely executed? Enter N/A if there was no suspension of benefits.	Yes No N/A	N/A			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)(2) § 4262.6(e)(2)	Section B, Item 1(d)
22.	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a statement that the plan was partitioned under section 4233 of ERISA and a copy of the amendment required by § 4262.9(c)(2)? Enter N/A if the plan was not partitioned.	Yes No N/A	N/A			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) § 4262.9(b)(2)	Section B, Item 1(e)
23.	Does the application include the most recent IRS determination letter? Enter N/A if the plan does not have a determination letter.	Yes No N/A	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.	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the application filing date?	Yes No	N/A			This information was previously provided as part of the original application filed on 9/29/21.	Most recent actuarial valuation for the plan	YYYYAVR Pension Plan Name, where "YYYY" is plan year and "Pension Plan Name" is abbreviated version of the plan name	§ 4262.7(e)(5)	Section B, Item 2
25a.	Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No N/A	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.	If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include a supplemental document with these details?	Yes No N/A	N/A				Rehabilitation plan (or funding improvement plan, if applicable)		§ 4262.7(e)(6)	Section B, Item 3

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Gastronomical Workers Union Local 610 and Metropolitan Association Pension Fund
EIN:	66-0308040
PN:	001
SFA Amount Requested:	\$29,180,890.00
<b>Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.</b>	

----- 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
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	YYYYZoneYYYYMDD 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			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)(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)

v20210708p

APPLICATION CHECKLIST

Plan name:	Gastronomical Workers Union Local 610 and Metropolitan Association Pension Fund
EIN:	66-0308040
PN:	001
SFA Amount Requested:	\$29,180,890.00
<b>Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.</b>	

----- 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
34.	Does the application include for each of the most recent 10 plan years immediately preceding the application filing date, the history of total contributions, total contribution base units (including identification of the unit used), average contribution rates, and number of active participants at the beginning of each plan year? Does the history separately show for each of the most recent 10 plan years immediately preceding the application filing date all other sources of non-investment income such as withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and other identifiable sources of contributions? See Template 3.	Yes No	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.	Does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Item #10 that shows the amount of SFA that would be determined if the assumptions used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status"), excluding the plan's interest rate which should be the same as used for determining the SFA amount and excluding the CBU assumption and administrative expenses assumption which should reflect the changed assumptions consistent with Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions)? Enter N/A if this item is not required because all assumptions used (except the interest rate, CBU assumption and administrative expenses assumption) to determine the requested SFA amount are identical to those used in the pre-2021 certification of plan status and if the changed assumptions for CBUs and administrative expenses are consistent with Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions. <a href="https://www.pbgc.gov/sites/default/files/sfa/SFA-Assumptions-Guidance.pdf">https://www.pbgc.gov/sites/default/files/sfa/SFA-Assumptions-Guidance.pdf</a> See Template 5.	Yes No N/A	Yes	Revised Template 5 GWU L610 PF		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.	Does the application include a reconciliation of the change in the total amount of requested SFA due to each change in assumption from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption change, in the same format as for Checklist Item #10? Enter N/A if this item is not required because all assumptions used (except the interest rate, CBU assumption and administrative expenses assumption) to determine the requested SFA amount are identical to those used in the pre-2021 certification of plan status and if the changed assumptions for CBUs and administrative expenses are consistent with Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions, or if the requested SFA amount in Checklist Item #10 is the same as the amount shown in the Baseline details of Checklist Item #32. See Template 6.	Yes No N/A	Yes	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.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application include a table identifying which assumptions used in determining the plan's eligibility for SFA differ from those used in the pre-2021 certification of plan status?  Enter N/A if the plan is eligible for SFA under § 4262.3(a)(2) or § 4262.3(a)(4) or if the plan is eligible based on a certification of plan status completed before 1/1/2021. Also enter N/A if the plan is eligible based on a certification of plan status completed after 12/31/2020 but that reflects the same assumptions as those in the pre-2021 certification of plan status. See Template 7.	Yes No N/A	Yes	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.	Does Checklist Item #37a include brief explanations as to why using those assumptions is no longer reasonable and why the changed assumptions are reasonable? This should be an abbreviated version of information provided in Checklist Item #13. Enter N/A if the plan entered N/A for Checklist Item #37a. See Template 7.	Yes No N/A	Yes	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)

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Gastronomical Workers Union Local 610 and Metropolitan Association Pension Fund
EIN:	66-0308040
PN:	001
SFA Amount Requested:	\$29,180,890.00
<b>Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.</b>	

-----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
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
<b>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)</b>									
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)

v20210708p

APPLICATION CHECKLIST

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EIN:	66-0308040
PN:	001
SFA Amount Requested:	\$29,180,890.00
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
43b.	For any merger, does the application include supplemental certifications of the SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? Enter N/A if the plan entered N/A for Checklist Item #43a. Also enter N/A if the event described in Checklist Item #43a was not a merger.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
44a.	Does the application include a supplemental version of Checklist Item #10 that shows the determination of the SFA amount as if any events had not occurred? See Template 4. Enter N/A if the plan has not experienced any events.	Yes No N/A					Projections for special financial assistance (estimated income, benefit payments and expenses)	For supplemental submission due to any event: <i>Template 4 Pension Plan Name Supp</i> where "Pension Plan Name" is an abbreviated version of the plan name. For a supplemental submission due to a merger, <i>Template 4 Pension Plan Name Merged</i> , where "Pension Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C
44b.	For any merger, does the application show the SFA determination for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? See Template 4. Enter N/A if the plan entered N/A for Checklist Item #44a. Also enter N/A if the event described in Checklist Item #44a was not a merger.	Yes No N/A					Projections for special financial assistance (estimated income, benefit payments and expenses)	For a supplemental submission due to a merger, <i>Template 4 Pension Plan Name Merged</i> , where "Pension Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C
45a.	Does the application include a supplemental certification from the plan's enrolled actuary with respect to the plan's SFA amount (see Checklist Item #11), but with the SFA amount determined as if any events had not occurred? Enter N/A if the plan has not experienced any events.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
45b.	Does this certification clearly identify all assumptions and methods used, sources of participant data and census data, and other relevant information? Enter N/A if the plan entered N/A for Checklist Item #45a.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
45c.	For any merger, does the application include supplemental certifications of the SFA amount determined for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? Enter N/A if the plan entered N/A for Checklist Item #45a. Also enter N/A if the event described in Checklist Item #45a was not a merger.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
45d.	For any merger, do the certifications clearly identify all assumptions and methods used, sources of participant data and census data, and other relevant information? Enter N/A if the plan entered N/A for Checklist Item #45a. Enter N/A if the event described in Checklist Item #45a was not a merger.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
46a.	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a detailed demonstration that shows that the event lessens the risk of loss to plan participants and beneficiaries? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
46b.	Does this demonstration also identify all assumptions used, supporting rationale for the assumptions and other relevant information? Enter N/A if the plan entered N/A for Checklist Item #46a.	Yes No N/A					Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Gastronomical Workers Union Local 610 and Metropolitan Association Pension Fund
EIN:	66-0308040
PN:	001
SFA Amount Requested:	\$29,180,890.00
<b>Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.</b>	

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

Checklist Item #	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
47a.	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	YYYYAVR Pension Plan Name Merged, where "YYYY" is plan year and "Pension Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
52.	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

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Gastronomical Workers Union Local 610 and Metropolitan Association Pension Fund
EIN:	66-0308040
PN:	001
SFA Amount Requested:	\$29,180,890.00

----- 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
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
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**  
**SFA Determination - Interest Rate**

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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 the calendar quarter immediately preceding the application submission date.
Last day of first plan year ending after the measurement date:	05/31/2022	

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.

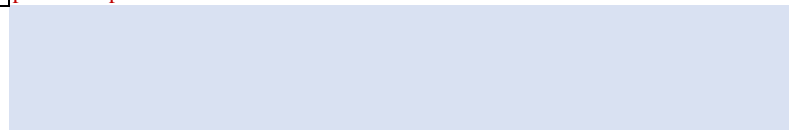
<https://www.irs.gov/retirement-plans/minimum-present-value-segment-rates>

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**

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**SFA Determination - Benefit Payments**

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

**PLAN INFORMATION**

Abbreviated Plan Name:	GWU L610 PF
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
\$16,226,944	\$8,541,475	\$10,171	\$0	\$24,778,589

**PROJECTED BENEFIT PAYMENTS** for:

Plan Year Start Date	Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
07/01/2021	05/31/2022	\$1,708,201	\$244,030	\$0		\$1,952,231
06/01/2022	05/31/2023	\$1,766,140	\$312,981	\$0		\$2,079,121
06/01/2023	05/31/2024	\$1,665,126	\$352,832	\$0		\$2,017,958
06/01/2024	05/31/2025	\$1,564,783	\$392,421	\$0		\$1,957,204
06/01/2025	05/31/2026	\$1,465,810	\$392,533	\$0		\$1,858,343
06/01/2026	05/31/2027	\$1,368,231	\$424,781	\$0		\$1,793,012
06/01/2027	05/31/2028	\$1,272,122	\$449,762	\$0		\$1,721,884
06/01/2028	05/31/2029	\$1,177,966	\$476,811	\$0		\$1,654,777
06/01/2029	05/31/2030	\$1,086,230	\$498,365	\$0		\$1,584,595
06/01/2030	05/31/2031	\$997,355	\$516,509	\$0		\$1,513,864
06/01/2031	05/31/2032	\$911,743	\$535,020	\$0		\$1,446,763
06/01/2032	05/31/2033	\$829,743	\$548,132	\$0		\$1,377,875
06/01/2033	05/31/2034	\$751,654	\$564,479	\$0		\$1,316,133
06/01/2034	05/31/2035	\$677,714	\$572,992	\$0		\$1,250,706
06/01/2035	05/31/2036	\$608,103	\$579,829	\$0		\$1,187,932
06/01/2036	05/31/2037	\$542,940	\$585,067	\$0		\$1,128,007
06/01/2037	05/31/2038	\$482,290	\$585,544	\$0		\$1,067,834
06/01/2038	05/31/2039	\$426,157	\$581,041	\$0		\$1,007,198
06/01/2039	05/31/2040	\$374,498	\$579,455	\$0		\$953,953
06/01/2040	05/31/2041	\$327,233	\$573,232	\$12		\$900,477
06/01/2041	05/31/2042	\$284,250	\$568,047	\$22		\$852,319
06/01/2042	05/31/2043	\$245,407	\$557,357	\$24		\$802,788
06/01/2043	05/31/2044	\$210,534	\$543,952	\$1,667		\$756,153
06/01/2044	05/31/2045	\$179,435	\$531,054	\$3,349		\$713,838
06/01/2045	05/31/2046	\$151,895	\$515,883	\$3,344		\$671,122
06/01/2046	05/31/2047	\$127,683	\$499,681	\$3,349		\$630,713
06/01/2047	05/31/2048	\$106,556	\$478,296	\$3,344		\$588,196
06/01/2048	05/31/2049	\$88,266	\$453,077	\$3,262		\$544,605
06/01/2049	05/31/2050	\$72,563	\$426,954	\$4,860		\$504,377
06/01/2050	05/31/2051	\$59,196	\$400,785	\$4,819		\$464,800

TEMPLATE 4 - Sheet 4-3

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SFA Determination - Details

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

PLAN INFORMATION

Abbreviated Plan Name:	GWU L610 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)	(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	\$29,180,890	\$40,929	\$125,305	\$0	(\$24,778,589)	(\$115,816)	(\$5,005,141)	\$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	\$29,180,890	\$2,134	\$41,327	\$0	-\$1,952,231	-\$115,816	-\$488,609	\$1,038,064	\$28,258,181
06/01/2022	05/31/2023	\$28,258,181		\$2,328	\$45,084	\$0	-\$2,079,121	\$0	-\$415,824	\$1,043,644	\$26,854,292
06/01/2023	05/31/2024	\$26,854,292		\$2,328	\$45,084	\$0	-\$2,017,958	\$0	-\$403,592	\$990,064	\$25,470,219
06/01/2024	05/31/2025	\$25,470,219		\$2,328	\$1,438	\$0	-\$1,957,204	\$0	-\$391,441	\$936,465	\$24,061,805
06/01/2025	05/31/2026	\$24,061,805		\$2,328	\$0	\$0	-\$1,858,343	\$0	-\$371,669	\$884,265	\$22,718,386
06/01/2026	05/31/2027	\$22,718,386		\$2,328	\$0	\$0	-\$1,793,012	\$0	-\$358,602	\$833,279	\$21,402,378
06/01/2027	05/31/2028	\$21,402,378		\$2,328	\$0	\$0	-\$1,721,884	\$0	-\$344,377	\$783,634	\$20,122,079
06/01/2028	05/31/2029	\$20,122,079		\$2,328	\$0	\$0	-\$1,654,777	\$0	-\$330,955	\$735,247	\$18,873,922
06/01/2029	05/31/2030	\$18,873,922		\$2,328	\$0	\$0	-\$1,584,595	\$0	-\$316,919	\$688,276	\$17,663,013
06/01/2030	05/31/2031	\$17,663,013		\$2,328	\$0	\$0	-\$1,513,864	\$0	-\$302,773	\$642,818	\$16,491,522
06/01/2031	05/31/2032	\$16,491,522		\$2,328	\$0	\$0	-\$1,446,763	\$0	-\$296,253	\$598,658	\$15,349,493
06/01/2032	05/31/2033	\$15,349,493		\$2,328	\$0	\$0	-\$1,377,875	\$0	-\$282,147	\$555,884	\$14,247,683
06/01/2033	05/31/2034	\$14,247,683		\$2,328	\$0	\$0	-\$1,316,133	\$0	-\$269,504	\$514,417	\$13,178,790
06/01/2034	05/31/2035	\$13,178,790		\$2,328	\$0	\$0	-\$1,250,706	\$0	-\$256,107	\$474,422	\$12,148,727
06/01/2035	05/31/2036	\$12,148,727		\$2,328	\$0	\$0	-\$1,187,932	\$0	-\$243,252	\$435,868	\$11,155,739
06/01/2036	05/31/2037	\$11,155,739		\$2,328	\$0	\$0	-\$1,128,007	\$0	-\$230,982	\$398,677	\$10,197,755
06/01/2037	05/31/2038	\$10,197,755		\$2,328	\$0	\$0	-\$1,067,834	\$0	-\$218,660	\$362,896	\$9,276,485
06/01/2038	05/31/2039	\$9,276,485		\$2,328	\$0	\$0	-\$1,007,198	\$0	-\$206,244	\$328,604	\$8,393,976
06/01/2039	05/31/2040	\$8,393,976		\$2,328	\$0	\$0	-\$953,953	\$0	-\$195,341	\$295,550	\$7,542,561
06/01/2040	05/31/2041	\$7,542,561		\$2,328	\$0	\$0	-\$900,477	\$0	-\$184,390	\$263,750	\$6,723,771
06/01/2041	05/31/2042	\$6,723,771		\$2,328	\$0	\$0	-\$852,319	\$0	-\$174,529	\$233,030	\$5,932,282
06/01/2042	05/31/2043	\$5,932,282		\$2,328	\$0	\$0	-\$802,788	\$0	-\$164,387	\$203,461	\$5,170,896
06/01/2043	05/31/2044	\$5,170,896		\$2,328	\$0	\$0	-\$756,153	\$0	-\$154,837	\$174,973	\$4,437,207
06/01/2044	05/31/2045	\$4,437,207		\$2,328	\$0	\$0	-\$713,838	\$0	-\$146,172	\$147,411	\$3,726,935
06/01/2045	05/31/2046	\$3,726,935		\$2,328	\$0	\$0	-\$671,122	\$0	-\$137,425	\$120,802	\$3,041,519
06/01/2046	05/31/2047	\$3,041,519		\$2,328	\$0	\$0	-\$630,713	\$0	-\$129,151	\$95,091	\$2,379,073
06/01/2047	05/31/2048	\$2,379,073		\$2,328	\$0	\$0	-\$588,196	\$0	-\$120,445	\$70,387	\$1,743,148
06/01/2048	05/31/2049	\$1,743,148		\$2,328	\$0	\$0	-\$544,605	\$0	-\$111,519	\$46,789	\$1,136,141
06/01/2049	05/31/2050	\$1,136,141		\$2,328	\$0	\$0	-\$504,377	\$0	-\$103,281	\$24,206	\$555,018
06/01/2050	05/31/2051	\$555,018		\$2,328	\$0	\$0	-\$464,800	\$0	-\$95,177	\$2,631	\$0

## TEMPLATE 5

v20210706p

### Baseline

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

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

*This Template 5 is not required if all assumptions used (except the interest rate, Contribution Base Unit (CBU) assumption and administrative expenses assumption) to determine the requested SFA amount are identical to those used in the most recent actuarial certification of plan status completed before 1/1/2021 ("pre-2021 certification of plan status") 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.*

Provide a separate deterministic projection ("Baseline") in the same format as Template 4 (Sheets 4-2 and 4-3 only) that shows the amount of SFA that would be determined if all underlying assumptions used in the projection were the same as those used in the pre-2021 certification of plan status, excluding the plan's interest rate which should be the same as used in Template 4 (see sheet 4-1) and excluding the CBU assumption and administrative expenses assumption which should reflect the changed assumptions consistent with Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions..

For purposes of this Template 5, any assumption change made in accordance with Section III, Acceptable Assumption Changes, of PBGC's guidance on Special Financial Assistance Assumptions should be reflected in this Baseline calculation of the SFA amount and supporting projection information. See examples in the SFA instructions for Section C, Item 5.

#### Additional instructions for each individual worksheet:

Sheet

##### **5-1 Baseline - Benefit Payments**

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

##### **5-2 Baseline - Details**

See Template 4 instructions for Sheet 4-3, except provide the projections and present value information used to determine the Baseline SFA amount.

**TEMPLATE 5 - Sheet 5-1**

v20210706p

**Baseline - Benefit Payments**

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

**PLAN INFORMATION**

Abbreviated Plan Name:	GWU L610 PF
EIN:	66-0308040
PN:	001
SFA Measurement Date:	06/30/2021
SFA Interest Rate:	4.0%

On this Sheet 5-1, 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
\$16,226,207	\$6,722,605	\$10,170	\$0	\$22,958,983

**PROJECTED BENEFIT PAYMENTS** for:

Plan Year Start Date	Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
07/01/2021	05/31/2022	\$1,708,201	\$205,076	\$0		\$1,913,277
06/01/2022	05/31/2023	\$1,766,140	\$253,166	\$0		\$2,019,306
06/01/2023	05/31/2024	\$1,665,126	\$286,172	\$0		\$1,951,298
06/01/2024	05/31/2025	\$1,564,783	\$312,225	\$0		\$1,877,008
06/01/2025	05/31/2026	\$1,465,810	\$323,602	\$0		\$1,789,412
06/01/2026	05/31/2027	\$1,368,231	\$352,136	\$0		\$1,720,367
06/01/2027	05/31/2028	\$1,272,122	\$372,645	\$0		\$1,644,767
06/01/2028	05/31/2029	\$1,177,966	\$394,805	\$0		\$1,572,771
06/01/2029	05/31/2030	\$1,086,230	\$401,010	\$0		\$1,487,240
06/01/2030	05/31/2031	\$997,355	\$411,223	\$0		\$1,408,578
06/01/2031	05/31/2032	\$911,743	\$424,309	\$0		\$1,336,052
06/01/2032	05/31/2033	\$829,743	\$438,071	\$0		\$1,267,814
06/01/2033	05/31/2034	\$751,654	\$447,884	\$0		\$1,199,538
06/01/2034	05/31/2035	\$677,714	\$453,247	\$0		\$1,130,961
06/01/2035	05/31/2036	\$608,103	\$454,529	\$0		\$1,062,632
06/01/2036	05/31/2037	\$542,940	\$454,783	\$0		\$997,723
06/01/2037	05/31/2038	\$482,290	\$455,105	\$0		\$937,395
06/01/2038	05/31/2039	\$426,157	\$449,944	\$0		\$876,101
06/01/2039	05/31/2040	\$374,498	\$447,235	\$0		\$821,733
06/01/2040	05/31/2041	\$327,233	\$441,847	\$12		\$769,092
06/01/2041	05/31/2042	\$284,250	\$437,379	\$22		\$721,651
06/01/2042	05/31/2043	\$245,407	\$427,458	\$24		\$672,889
06/01/2043	05/31/2044	\$210,534	\$412,924	\$1,667		\$625,125
06/01/2044	05/31/2045	\$179,435	\$397,045	\$3,349		\$579,829
06/01/2045	05/31/2046	\$151,895	\$380,729	\$3,344		\$535,968
06/01/2046	05/31/2047	\$127,683	\$364,266	\$3,349		\$495,298
06/01/2047	05/31/2048	\$106,556	\$344,981	\$3,344		\$454,881
06/01/2048	05/31/2049	\$88,266	\$325,524	\$3,262		\$417,052
06/01/2049	05/31/2050	\$72,563	\$305,873	\$4,860		\$383,296
06/01/2050	05/31/2051	\$59,196	\$286,137	\$4,819		\$350,152

TEMPLATE 5 - Sheet 5-2

v20210706p

Baseline - Details

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

**PLAN INFORMATION**

Abbreviated Plan Name:	GWU L610 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	Baseline 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	\$25,754,573	\$40,929	\$125,305	\$0	(\$22,958,983)	(\$115,816)	(\$3,398,430)	\$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	Baseline 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	\$25,754,573	\$2,134	-\$41,327	\$0	-\$1,913,277	-\$115,816	-\$304,364	\$916,458	\$24,933,457
06/01/2022	05/31/2023	\$24,933,457		\$2,328	\$45,084	\$0	-\$2,019,306	\$0	-\$302,896	\$915,118	\$23,573,785
06/01/2023	05/31/2024	\$23,573,785		\$2,328	\$45,084	\$0	-\$1,951,298	\$0	-\$292,695	\$863,529	\$22,240,734
06/01/2024	05/31/2025	\$22,240,734		\$2,328	\$1,438	\$0	-\$1,877,008	\$0	-\$281,551	\$812,469	\$20,898,410
06/01/2025	05/31/2026	\$20,898,410		\$2,328	\$0	\$0	-\$1,789,412	\$0	-\$268,412	\$762,354	\$19,605,269
06/01/2026	05/31/2027	\$19,605,269		\$2,328	\$0	\$0	-\$1,720,367	\$0	-\$258,055	\$713,469	\$18,342,644
06/01/2027	05/31/2028	\$18,342,644		\$2,328	\$0	\$0	-\$1,644,767	\$0	-\$246,715	\$666,075	\$17,119,565
06/01/2028	05/31/2029	\$17,119,565		\$2,328	\$0	\$0	-\$1,572,771	\$0	-\$235,916	\$620,114	\$15,933,320
06/01/2029	05/31/2030	\$15,933,320		\$2,328	\$0	\$0	-\$1,487,240	\$0	-\$223,086	\$576,183	\$14,801,506
06/01/2030	05/31/2031	\$14,801,506		\$2,328	\$0	\$0	-\$1,408,578	\$0	-\$211,287	\$534,147	\$13,718,116
06/01/2031	05/31/2032	\$13,718,116		\$2,328	\$0	\$0	-\$1,336,052	\$0	-\$200,408	\$493,796	\$12,677,781
06/01/2032	05/31/2033	\$12,677,781		\$2,328	\$0	\$0	-\$1,267,814	\$0	-\$190,172	\$454,990	\$11,677,112
06/01/2033	05/31/2034	\$11,677,112		\$2,328	\$0	\$0	-\$1,199,538	\$0	-\$179,931	\$417,772	\$10,717,744
06/01/2034	05/31/2035	\$10,717,744		\$2,328	\$0	\$0	-\$1,130,961	\$0	-\$169,644	\$382,219	\$9,801,686
06/01/2035	05/31/2036	\$9,801,686		\$2,328	\$0	\$0	-\$1,062,632	\$0	-\$159,395	\$348,388	\$8,930,376
06/01/2036	05/31/2037	\$8,930,376		\$2,328	\$0	\$0	-\$997,723	\$0	-\$149,658	\$316,207	\$8,101,529
06/01/2037	05/31/2038	\$8,101,529		\$2,328	\$0	\$0	-\$937,395	\$0	-\$140,609	\$285,535	\$7,311,388
06/01/2038	05/31/2039	\$7,311,388		\$2,328	\$0	\$0	-\$876,101	\$0	-\$131,415	\$256,451	\$6,562,651
06/01/2039	05/31/2040	\$6,562,651		\$2,328	\$0	\$0	-\$821,733	\$0	-\$123,260	\$228,739	\$5,848,724
06/01/2040	05/31/2041	\$5,848,724		\$2,328	\$0	\$0	-\$769,092	\$0	-\$115,364	\$202,347	\$5,168,944
06/01/2041	05/31/2042	\$5,168,944		\$2,328	\$0	\$0	-\$721,651	\$0	-\$108,248	\$177,108	\$4,518,482
06/01/2042	05/31/2043	\$4,518,482		\$2,328	\$0	\$0	-\$672,889	\$0	-\$100,933	\$153,096	\$3,900,083
06/01/2043	05/31/2044	\$3,900,083		\$2,328	\$0	\$0	-\$625,125	\$0	-\$93,769	\$130,325	\$3,313,843
06/01/2044	05/31/2045	\$3,313,843		\$2,328	\$0	\$0	-\$579,829	\$0	-\$86,974	\$108,739	\$2,758,107
06/01/2045	05/31/2046	\$2,758,107		\$2,328	\$0	\$0	-\$535,968	\$0	-\$80,395	\$88,315	\$2,232,386
06/01/2046	05/31/2047	\$2,232,386		\$2,328	\$0	\$0	-\$495,298	\$0	-\$74,295	\$68,959	\$1,734,080
06/01/2047	05/31/2048	\$1,734,080		\$2,328	\$0	\$0	-\$454,881	\$0	-\$68,232	\$50,690	\$1,263,985
06/01/2048	05/31/2049	\$1,263,985		\$2,328	\$0	\$0	-\$417,052	\$0	-\$62,558	\$33,442	\$820,146
06/01/2049	05/31/2050	\$820,146		\$2,328	\$0	\$0	-\$383,296	\$0	-\$57,494	\$17,078	\$398,761
06/01/2050	05/31/2051	\$398,761		\$2,328	\$0	\$0	-\$350,152	\$0	-\$52,523	\$1,586	\$0

## TEMPLATE 6

### Reconciliation

v20210706p

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**

**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:	GWU L610 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	\$25,754,573
2	Inclusion of all participants, excluding known deaths and Inactive Vesteds over age 85	\$1,698,767	\$27,453,340
3	Revise retirement rate for inactive vested participants	\$388,391	\$27,841,731
4	Revise administrative expenses	\$1,339,159	\$29,180,890
5			
6			

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.

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

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:	GWU L610 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	\$27,453,340	\$40,929	\$125,305	\$0	(\$24,439,718)	(\$115,816)	(\$3,616,462)	\$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	\$27,453,340	\$2,134	\$41,327	\$0	-\$2,060,899	-\$115,816	-\$326,507	\$975,346	\$26,521,347
06/01/2022	05/31/2023	\$26,521,347		\$2,328	\$45,084	\$0	-\$2,179,426	\$0	-\$316,914	\$971,971	\$25,034,390
06/01/2023	05/31/2024	\$25,034,390		\$2,328	\$45,084	\$0	-\$2,110,356	\$0	-\$316,553	\$915,337	\$23,570,229
06/01/2024	05/31/2025	\$23,570,229		\$2,328	\$1,438	\$0	-\$2,034,851	\$0	-\$305,228	\$859,085	\$22,093,001
06/01/2025	05/31/2026	\$22,093,001		\$2,328	\$0	\$0	-\$1,921,322	\$0	-\$288,198	\$804,645	\$20,690,453
06/01/2026	05/31/2027	\$20,690,453		\$2,328	\$0	\$0	-\$1,845,346	\$0	-\$276,802	\$751,671	\$19,322,305
06/01/2027	05/31/2028	\$19,322,305		\$2,328	\$0	\$0	-\$1,762,473	\$0	-\$264,371	\$700,358	\$17,998,147
06/01/2028	05/31/2029	\$17,998,147		\$2,328	\$0	\$0	-\$1,682,924	\$0	-\$252,439	\$650,667	\$16,715,780
06/01/2029	05/31/2030	\$16,715,780		\$2,328	\$0	\$0	-\$1,589,633	\$0	-\$238,445	\$603,214	\$15,493,244
06/01/2030	05/31/2031	\$15,493,244		\$2,328	\$0	\$0	-\$1,503,084	\$0	-\$225,463	\$557,877	\$14,324,902
06/01/2031	05/31/2032	\$14,324,902		\$2,328	\$0	\$0	-\$1,422,623	\$0	-\$213,393	\$514,456	\$13,205,670
06/01/2032	05/31/2033	\$13,205,670		\$2,328	\$0	\$0	-\$1,346,484	\$0	-\$201,973	\$472,823	\$12,132,364
06/01/2033	05/31/2034	\$12,132,364		\$2,328	\$0	\$0	-\$1,270,421	\$0	-\$190,563	\$433,022	\$11,106,730
06/01/2034	05/31/2035	\$11,106,730		\$2,328	\$0	\$0	-\$1,194,252	\$0	-\$179,138	\$395,134	\$10,130,802
06/01/2035	05/31/2036	\$10,130,802		\$2,328	\$0	\$0	-\$1,118,605	\$0	-\$167,791	\$359,212	\$9,205,946
06/01/2036	05/31/2037	\$9,205,946		\$2,328	\$0	\$0	-\$1,046,722	\$0	-\$157,008	\$325,177	\$8,329,721
06/01/2037	05/31/2038	\$8,329,721		\$2,328	\$0	\$0	-\$979,825	\$0	-\$146,974	\$292,883	\$7,498,134
06/01/2038	05/31/2039	\$7,498,134		\$2,328	\$0	\$0	-\$912,421	\$0	-\$136,863	\$262,395	\$6,713,573
06/01/2039	05/31/2040	\$6,713,573		\$2,328	\$0	\$0	-\$852,447	\$0	-\$127,867	\$233,483	\$5,969,069
06/01/2040	05/31/2041	\$5,969,069		\$2,328	\$0	\$0	-\$794,737	\$0	-\$119,211	\$206,079	\$5,263,529
06/01/2041	05/31/2042	\$5,263,529		\$2,328	\$0	\$0	-\$742,785	\$0	-\$111,418	\$179,996	\$4,591,650
06/01/2042	05/31/2043	\$4,591,650		\$2,328	\$0	\$0	-\$690,069	\$0	-\$103,510	\$155,292	\$3,955,691
06/01/2043	05/31/2044	\$3,955,691		\$2,328	\$0	\$0	-\$638,896	\$0	-\$95,834	\$131,961	\$3,355,250
06/01/2044	05/31/2045	\$3,355,250		\$2,328	\$0	\$0	-\$590,708	\$0	-\$88,606	\$109,928	\$2,788,191
06/01/2045	05/31/2046	\$2,788,191		\$2,328	\$0	\$0	-\$544,433	\$0	-\$81,665	\$89,151	\$2,253,572
06/01/2046	05/31/2047	\$2,253,572		\$2,328	\$0	\$0	-\$501,780	\$0	-\$75,267	\$69,523	\$1,748,376
06/01/2047	05/31/2048	\$1,748,376		\$2,328	\$0	\$0	-\$459,763	\$0	-\$68,964	\$51,045	\$1,273,021
06/01/2048	05/31/2049	\$1,273,021		\$2,328	\$0	\$0	-\$420,661	\$0	-\$63,099	\$33,641	\$825,228
06/01/2049	05/31/2050	\$825,228		\$2,328	\$0	\$0	-\$385,918	\$0	-\$57,888	\$17,160	\$400,910
06/01/2050	05/31/2051	\$400,910		\$2,328	\$0	\$0	-\$352,018	\$0	-\$52,803	\$1,583	\$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:	GWU L610 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	\$27,841,731	\$40,929	\$125,305	\$0	(\$24,778,589)	(\$115,816)	(\$3,665,982)	\$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	\$27,841,731	\$2,134	\$41,327	\$0	-\$1,952,231	-\$115,816	-\$310,207	\$991,991	\$27,051,352
06/01/2022	05/31/2023	\$27,051,352		\$2,328	\$45,084	\$0	-\$2,079,121	\$0	-\$311,868	\$997,263	\$25,705,038
06/01/2023	05/31/2024	\$25,705,038		\$2,328	\$45,084	\$0	-\$2,017,958	\$0	-\$302,694	\$945,931	\$24,377,729
06/01/2024	05/31/2025	\$24,377,729		\$2,328	\$1,438	\$0	-\$1,957,204	\$0	-\$293,581	\$894,547	\$23,025,257
06/01/2025	05/31/2026	\$23,025,257		\$2,328	\$0	\$0	-\$1,858,343	\$0	-\$278,751	\$844,494	\$21,734,985
06/01/2026	05/31/2027	\$21,734,985		\$2,328	\$0	\$0	-\$1,793,012	\$0	-\$268,952	\$795,575	\$20,470,924
06/01/2027	05/31/2028	\$20,470,924		\$2,328	\$0	\$0	-\$1,721,884	\$0	-\$258,283	\$747,943	\$19,241,029
06/01/2028	05/31/2029	\$19,241,029		\$2,328	\$0	\$0	-\$1,654,777	\$0	-\$248,217	\$701,512	\$18,041,875
06/01/2029	05/31/2030	\$18,041,875		\$2,328	\$0	\$0	-\$1,584,595	\$0	-\$237,689	\$656,437	\$16,878,355
06/01/2030	05/31/2031	\$16,878,355		\$2,328	\$0	\$0	-\$1,513,864	\$0	-\$227,080	\$612,810	\$15,752,549
06/01/2031	05/31/2032	\$15,752,549		\$2,328	\$0	\$0	-\$1,446,763	\$0	-\$217,014	\$570,542	\$14,661,642
06/01/2032	05/31/2033	\$14,661,642		\$2,328	\$0	\$0	-\$1,377,875	\$0	-\$206,681	\$529,744	\$13,609,157
06/01/2033	05/31/2034	\$13,609,157		\$2,328	\$0	\$0	-\$1,316,133	\$0	-\$197,420	\$490,188	\$12,588,120
06/01/2034	05/31/2035	\$12,588,120		\$2,328	\$0	\$0	-\$1,250,706	\$0	-\$187,606	\$452,042	\$11,604,178
06/01/2035	05/31/2036	\$11,604,178		\$2,328	\$0	\$0	-\$1,187,932	\$0	-\$178,190	\$415,270	\$10,655,654
06/01/2036	05/31/2037	\$10,655,654		\$2,328	\$0	\$0	-\$1,128,007	\$0	-\$169,201	\$379,798	\$9,740,572
06/01/2037	05/31/2038	\$9,740,572		\$2,328	\$0	\$0	-\$1,067,834	\$0	-\$160,175	\$345,674	\$8,860,565
06/01/2038	05/31/2039	\$8,860,565		\$2,328	\$0	\$0	-\$1,007,198	\$0	-\$151,080	\$312,971	\$8,017,586
06/01/2039	05/31/2040	\$8,017,586		\$2,328	\$0	\$0	-\$953,953	\$0	-\$143,093	\$281,446	\$7,204,314
06/01/2040	05/31/2041	\$7,204,314		\$2,328	\$0	\$0	-\$900,477	\$0	-\$135,072	\$251,118	\$6,422,212
06/01/2041	05/31/2042	\$6,422,212		\$2,328	\$0	\$0	-\$852,319	\$0	-\$127,848	\$221,818	\$5,666,191
06/01/2042	05/31/2043	\$5,666,191		\$2,328	\$0	\$0	-\$802,788	\$0	-\$120,418	\$193,617	\$4,938,930
06/01/2043	05/31/2044	\$4,938,930		\$2,328	\$0	\$0	-\$756,153	\$0	-\$113,423	\$166,448	\$4,238,130
06/01/2044	05/31/2045	\$4,238,130		\$2,328	\$0	\$0	-\$713,838	\$0	-\$107,076	\$140,160	\$3,559,704
06/01/2045	05/31/2046	\$3,559,704		\$2,328	\$0	\$0	-\$671,122	\$0	-\$100,668	\$114,782	\$2,905,024
06/01/2046	05/31/2047	\$2,905,024		\$2,328	\$0	\$0	-\$630,713	\$0	-\$94,607	\$90,260	\$2,272,292
06/01/2047	05/31/2048	\$2,272,292		\$2,328	\$0	\$0	-\$588,196	\$0	-\$88,229	\$66,702	\$1,664,897
06/01/2048	05/31/2049	\$1,664,897		\$2,328	\$0	\$0	-\$544,605	\$0	-\$81,691	\$44,202	\$1,085,131
06/01/2049	05/31/2050	\$1,085,131		\$2,328	\$0	\$0	-\$504,377	\$0	-\$75,657	\$22,669	\$530,094
06/01/2050	05/31/2051	\$530,094		\$2,328	\$0	\$0	-\$464,800	\$0	-\$69,720	\$2,098	\$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:	GWU L610 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.
Baseline mortality assumption	90% RP2006 Total Mortality table with MP 2019 scale	Pri-2012(BC) mortality table with MP-2021 Scale	The prior assumption is outdated. The revised mortality assumption reflects more recently published experience for blue collar workers and has been deemed by the PBGC to be an acceptable assumption change.
CBU assumption	A total of 24-month assumption, based on two active participants working 12 months through the projected year of insolvency.	The assumed months for 2021 and beyond are equal to 24 total months worked based on two active participants working 12 months	The assumption has been revised in order to address the CBU assumption for the next 30 years. This assumption change is an extension of the CBU assumption and uses extension methodology that has been deemed acceptable by the PBGC.
New entrant profile assumption	No new entrants	Continuation of no new entrants	For purposes of projecting benefit payments only, we have continued the prior assumption of no new entrants. There have been no new hires in the five years preceding the plan's SFA measurement date. The revised assumption uses extension methodology that has been deemed acceptable by the PBGC.
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 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