

**Laborers' Local No. 1822 Pension Fund**

**Application for  
Special Financial Assistance**

## Required Trustee Signature

Pursuant to Pension Benefit Guaranty Corporation's (PBGC) Final Rule, 29 CFR Part 4626 of the Employee Retirement Income Security Act, as amended 1974 ("ERISA") and published in the Federal Register on July 8, 2022 (the "Regulations"), the Board of Trustees of Local 1822's Pension Plan (the "Plan") submits this application, along with the accompanying Exhibits, to the PBGC for approval of Special Financial Assistance.

Name: Richard D. Davolio Sr. - Union Trustee  
Title: Authorized Trustee


Signature: 

Date: 9/22/23

## Required Trustee Signature

Pursuant to Pension Benefit Guaranty Corporation's (PBGC) Final Rule, 29 CFR Part 4626 of the Employee Retirement Income Security Act, as amended 1974 ("ERISA") and published in the Federal Register on July 8, 2022 (the "Regulations"), the Board of Trustees of Local 1822's Pension Plan (the "Plan") submits this application, along with the accompanying Exhibits, to the PBGC for approval of Special Financial Assistance.

Name: EARL R HALL  
Title: Authorized Trustee

Signature: 

Date: SEPT. 22 2023

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## A. Plan Identifying Information

Name of the Plan	Laborers' International Union of North America Local Union No. 1822 Pension Fund
Employer Identification Number	16-6147773
Three-digit Plan Number	001
Notice filer name	Bryan White, EA, MAAA Enrolled Actuary No.: 23-08877 O'Sullivan Associates 1236 Brace Rd. Unit E Cherry Hill, NJ 08034 (856) 795-7777 ext. 218 bryan@osullivanassociates.com
Role of filer	Plan's Actuary
Total Amount Requested	\$ 15,322,483

## B. Plan Documents

### (1) Plan documentation

- a. Plan document and amendments  
See the attached document labeled: *PD 1822 15.pdf*
- b. Trust Agreement and amendments  
See the attached document labeled: *TA 1822PF.pdf*
- c. Most recent IRS determination letter  
See the attached document labeled: *Det ltr 1822PF.pdf*

### (2) Actuarial Valuation Reports

See attached documents labeled:

- *2018AVR 1822PF.pdf*
- *2019AVR 1822PF.pdf*
- *2020AVR 1822PF.pdf*
- *2021AVR 1822PF.pdf*
- *2022AVR 1822PF.pdf*

### (3) Rehabilitation Plan

The current Rehabilitation Plan is attached, document labeled: *RP 1822 17.pdf*, the prior Rehabilitation Plan is attached, document labeled: *RP 1822 10.pdf*

**(4) Form 5500**

See attached documents labeled:

*2020Form5500 1822PF.pdf*

*2021Form5500 1822PF.pdf*

**(5) Zone Certifications**

See attached documents labeled:

- *2018Zone20180331 1822PF.pdf*
- *2019Zone20190331 1822PF.pdf*
- *2020Zone20200330 1822PF.pdf*
- *2021Zone20210330 1822PF.pdf*
- *2022Zone20220330 1822PF.pdf*
- *2023Zone20230328 1822PF.pdf*

Please note the cash flow projections were not included in the original zone certifications but as instructed we have added them as an addendum for the 2020-2023 zone certifications.

**(6) Account Statements**

The most recent statement for each of the plan's bank and investment accounts are attached as the following pdf, *Bank & Inv Accounts 1822PF Revised.pdf*

**(7) Plan's Financial Statements**

See attached document labeled: *Audit 1822 22.pdf*

**(8) Withdrawal Liability Documentation**

See attached document: *EWL Policy 1822PF.pdf*

**(9) Death Audit**

See attached document labeled: *Death Audit 1822PF.pdf*

**(10) Bank Information for Payment**

Attached is a partially filled out ACH Vendor Payment Enrollment Form, labeled *ACH Pmt Form 1822PF.pdf*, which contains the necessary bank information for payment. Also attached is a letter from the bank confirming the information, labeled *Bank Letter 1822PF.pdf*.

## **C. Plan Data**

### **(1) Form 5500 projection**

See attached file labeled: *Template 1 1822PF.xlsx*

### **(2) Contributing Employers**

The Plan has less than 10,000 participants, therefore this is not required.

### **(3) Historical Plan Information**

See attached file labeled: *Template 3 1822PF Revised.xlsx*

### **(4) SFA Determination**

See attached file labeled: *Template 4A 1822PF Revised.xlsx*

### **(5) Baseline Details**

See attached file labeled: *Template 5A 1822PF Revised.xlsx*

### **(6) Reconciliation Details**

See attached file labeled: *Template 6A 1822PF Revised.xlsx*

### **(7) Assumption Details**

#### **a. Assumptions for SFA Eligibility**

The Plan is eligible under §4262.3(a)(1) based on the last completed certification of plan status before January 1, 2021 (*2020Zone20200330 1822PF.pdf*) and therefore under PBGC instructions this is not required.

#### **b. Assumptions for SFA Amount**

See attached file labeled: *Template 7 1822PF Revised.xlsx*

### **(8) Contribution and Withdrawal Liability Detail**

See attached file labeled: *Template 8 1822PF Revised.xlsx*

### **(9) Participant Data**

The Plan has less than 350,000 participants, therefore this is not required.

### **(10) Assumption Summaries**

See attached file labeled: *Template 10 1822PF Revised.xlsx*

## D. Plan Statements

### (1) SFA request cover letter

This is optional and therefore not attached.

### (2) Plan Sponsor Information

Name	Board of Trustees Local 1822's Pension Plan
Address	202 Twin Oaks Drive, Suite 200A Syracuse, NY 13206
Email	<a href="mailto:rdaddariojr@laborerslocal1822.com">rdaddariojr@laborerslocal1822.com</a>
Phone Number	<u>(315) 214-5775</u>
Authorized Representative	Richard Daddario Jr.
Attorney	Charles Blitman Blitman & King Franklin Center, Suite 300 443 N. Franklin St. Syracuse, NY 13204 (800) 724-3190 ceblitman@bklawyers.com

### (3) Eligibility

The Laborers Local 1822's Pension Plan satisfies the eligibility requirements for a critical status plan under §4262.3(a)(3) of PBGC's SFA regulation.

- i. The Plan was certified in critical status in the Plan Year beginning January 1, 2020. Attached is the 2020 zone certification, see attached document labeled: ***2020Zone20200330 1822PF.pdf***
- ii. The percentage calculated under 4262.3(C)(2) of PBGC's SFA regulation for 2020 is less than 40%. As seen on the 2020 Form 5500 Schedule MB as follows:
  - a. Value of Net Assets on line 2a: **\$22,882,516**
  - b. Current Value of Withdrawal Liability to be received: **\$0**
  - c. The current liability measurement entered on line 2b(4) column 2 of the 2020 Form 5500 Schedule MB: **\$72,475,700**
  - d. Percentage  $((a + b) \div c)$ : **31.57%**
- iii. From the 2020 Form 5500 Schedule MB
  - a. Active Participants on line 6a(2): 129
  - b. Inactive Participants sum of lines 6b, 6c, and 6e: 410
  - c. Ratio  $(a \div b)$ : 0.3146

### (4) Priority Group Identification

The Plan is not claiming priority group status.



**(5) Development of the assumed future contributions and future withdrawal liability payments**

The development of the weighted average contribution rate is as follows:

For Plan Year Ending  
December 31, 2023

<u>Employer</u>	<u>Percentage</u>	<u>Weighted Average</u>
Building	63%	\$ 11.90
Heavy Highway	37%	<u>\$ 12.35</u>
Total		\$ 12.07

Contribution rates are assumed to remain level at the rates listed above. The contribution rates above exclude any increases agreed to on or after July 2021. Total contributions are derived by multiplying the average contribution rates listed above by the assumed total months worked each year detailed in Appendix A of this document.

The assumed percentage for calculating the average contribution is the same as the pre-2021 certification. The building contribution rate increased from \$11.65 to \$11.90 effective June 1, 2020 and the heavy highway contribution rate increased from \$11.85 to \$12.35 effective July 1, 2020.

There are no employers currently paying withdrawal liability.

Any future withdrawn employers are assumed to withdraw due to bankruptcy or be entitled to the building and construction industry exemption and therefore we are assuming no new future withdrawal liability payments.

A full breakdown of future contributions and withdrawal liability is detailed in the attached file labeled: *Template 8 1822PF Revised.xlsx*

**(6) Assumptions**

**a. Eligibility Assumptions**

The Plan is eligible as per section 4262.3(a)(3) of PBGC's SFA regulation and the assumptions used to determine such eligibility are the same as the assumptions used in the most recent actuarial certification of plan status completed before January 1, 2021, therefore as per PBGC instructions this is not required.

**b. SFA Assumptions**

The changes in assumptions and the rationale for such changes are detailed in Appendix A of this document, and can be found on *Template 7 1822PF Revised.xlsx*.

**(7) How Plan Will Reinstate Benefits**

The Plan did not suspend benefits under section 305(e)(9) or section 4245(a) of ERISA, therefore this is not required.

## **E. Checklist and Certifications**

### **(1) SFA Application Checklist**

See attached file labeled: *Checklist 1822PF Revised.xlsx*

### **(2) SFA Eligibility Certification and Supporting Information for Critical and Declining Plans**

The Plan does not claim SFA eligibility under section 4262.3(a)(1), therefore, this is not required.

### **(3) SFA Eligibility Certification and Supporting Information for Critical Plan**

The Plan is eligible under section 4262.3(a)(3) of PBGC's SFA regulation based on the certification of plan status completed as of January 1, 2020. Please see Section D, Item (3) for the zone certification and additional information as well as the attached file labeled: *SFA Elig Cert C 1822PF Revised.pdf*.

### **(4) Certification of Priority Status**

The Plan is not claiming priority status.

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

See attached file labeled: *SFA Amount Cert 1822PF Revised.pdf*

### **(6) Certification of Plan Sponsor to the Accuracy of the Fair Market of Plan Assets**

See attached file labeled: *FMV Cert 1822PF Revised.pdf*

### **(7) Executed Plan Amendment for SFA Compliance**

See attached document labeled: *Compliance Amend 1822PF.pdf*

### **(8) Proposed Plan Amendment to Reinstate Benefits**

The Plan did not suspend benefits under section 305(e)(9) or section 4245(a) of ERISA, therefore this is not required.

### **(9) Executed Plan Amendment to Rescind Partition Order**

The Plan was not partitioned under section 4233 of ERISA therefore this is not required.

### **(10) Penalty of Perjury Statement Pursuant to PBGC Regulation §4262.6(b)**

See attached file labeled: *Penalty 1822PF.pdf*

**Appendix A - Statement of Actuarial Assumptions/Methods for the Local 1822’s Pension Plan’s Special Financial Assistance Application**

Special Financial Assistance Measurement Date      December 31, 2022

Census Data      The census data used is as of January 1, 2022, with the following adjustments:

Based on the file labeled: *Death Audit 1822PF.pdf* and in coordination with the Fund Office, 3 Participants died prior to the SFA Measurement Date and there are no anticipated future benefits due on their behalf therefore they were removed from the census data. The Fund Administrator notified us that additionally 1 active Participant on the death audit died prior to the SFA Measurement Date but his surviving spouse is receiving a benefit. We removed the Participant from the census file and replaced his record with a record for the surviving spouse.

Net Investment Return      Non SFA:            5.85%  
                                          SFA:                 3.77%  
                                          Minimum funding: 6.50%

Mortality      Pre-Decrement:            PRI-2012 Blue Collar Employee  
                                          Post-Decrement:         PRI-2012 Blue Collar Retiree  
                                          Post-Disablement:      PRI-2012 Disabled Annuitant  
                                          Beneficiaries:            PRI-2012 Blue Collar Contingent Annuitant

All tables use Scale MP-2021 generational mortality improvement.

Termination      Table T-5 from Pension Actuary’s Handbook

Retirement Age Actives      Rates as Follows:

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
55	50%	61	5%
56	5%	62	50%
57	5%	63	5%
58	5%	64	5%
59	5%	65+	100%
60	5%		

Retirement Age - Terminated Vested      100% at age 65  
                                          100% at age 59 if eligible for Early Retirement

Contribution Rates      Average Contribution Rate  
                                          for Plan Year Ending 12/31  
                                          2023+  
                                          \$12.07

Incidence of Disability	1973 Disability Model, Transactions of SOA XXVI																																			
Employment	135,065 total units in Plan Year ending 12/31/2023, decreasing 3.0% per year through 2032 then decreasing 1% per year thereafter.																																			
Percent Married	100% of male and female non-retired participants																																			
Age of Spouse	Females are 3 years younger than their spouses																																			
Form of Benefit	All participants are assumed to elect a Life Annuity with 10 years guaranteed																																			
Expenses	\$364,495 for 2023, \$311,056 for 2024, \$315,238 for 2025 then annually increasing by 3.0% per year thereafter capped at 15% of the expected benefit payments.  See attached file labeled: <i>Admin Expenses 1822PF Revised.xlsx</i>																																			
Value of Assets	Fair Market Value																																			
New Entrant Profile	<table border="0"> <tr> <td>Entry</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td><u>Age</u></td> <td><u>Male</u></td> <td><u>Female</u></td> <td><u>Total</u></td> <td></td> </tr> <tr> <td>25</td> <td>35%</td> <td>1%</td> <td>36%</td> <td></td> </tr> <tr> <td>35</td> <td>33%</td> <td>0%</td> <td>33%</td> <td></td> </tr> <tr> <td>45</td> <td>24%</td> <td>0%</td> <td>24%</td> <td></td> </tr> <tr> <td>55</td> <td><u>7%</u></td> <td><u>0%</u></td> <td><u>7%</u></td> <td></td> </tr> <tr> <td>Total</td> <td>99%</td> <td>1%</td> <td>100%</td> <td></td> </tr> </table> <p>All new entrants are assumed to have zero credited service</p>	Entry					<u>Age</u>	<u>Male</u>	<u>Female</u>	<u>Total</u>		25	35%	1%	36%		35	33%	0%	33%		45	24%	0%	24%		55	<u>7%</u>	<u>0%</u>	<u>7%</u>		Total	99%	1%	100%	
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Total	99%	1%	100%																																	
Missing or Incomplete Data	Assumptions were made to adjust for participants and beneficiaries with missing or incomplete data, based on those exhibited by participants with similar known characteristics																																			

### Rationale for Assumptions

Demographic	The demographic rates utilized are standard tables that approximate recent historical demographic experience, and adjusted to reflect anticipated future experience and professional judgment. A comparison of actual vs. expected decrements, and aggregate liability gain/loss analysis were used to validate the demographic assumptions.
Administrative Expense and Employment	The Administrative Expense and Employment assumptions approximate recent historical experience, and adjusted to reflect anticipated future experience and professional judgment. When appropriate we include the expectations of Trustees and co-professionals for these assumptions.
Investment Return	The investment return assumption is a long-term estimate that is based on historical experience, future market expectations, and professional judgment. We have utilized the investment manager's capital market expectations, and have compared those expectations with a broader market survey.  The investment return assumption for the SFA calculation was as per PBGC Regulation 4262.4(e)(1)

### **Rationale for Assumption Changes**

<u>Assumption</u>	<u>Rationale for change in assumption</u>
Mortality	The Plan population is not large enough to provide a credible mortality study. In our professional judgement, we believe this group will exhibit standard mortality experience and therefore we are updating the mortality assumption to more recent published tables as the prior tables are now considered out of date.
Expense	For the baseline projections the administrative expense assumption used the pre-2021 zone certification assumption brought forward to the current year and adjusted to be payable mid-year. In review of the Plan's total expenses for the last five years we have determined that the previous assumption was no longer reasonable and have updated it to better reflect anticipated Plan experience. Please see attached file labeled: <b><i>Admin Expenses 1822PF Revised.xlsx</i></b>
New Entrant Profile	The new entrant profile was updated based on the Plan's experience for the last five Plan Years. The actual data to develop the assumption can be seen in the chart below.
Future Employment	The previous assumption of 170,000 annual hours is no longer reasonable as a look at the last 10 Plan Years, excluding 2020 & 2021, (Plan Years impacted by COVID) show the Plan's employment units decreased an average of 6.03% per year from 2011 to 2022, see table below. The new assumption, in accordance with Section IV of the Special Financial Assistance Assumption guidance, is an annual decline of 3% per year for 10 years starting in 2023 from the actual 2022 employment units, then a 1% decline each year after.

## Assumption Change Supporting Information

### New Entrant Profile

	New Entrants the Last Five Years											
	Plan Year Ending December 31											
	2018		2019		2020		2021		2022		Total	
<u>Age</u>	<u>F</u>	<u>M</u>	<u>F</u>	<u>M</u>	<u>F</u>	<u>M</u>	<u>F</u>	<u>M</u>	<u>F</u>	<u>M</u>	<u>F</u>	<u>M</u>
<20	0	0	0	0	0	0	0	3	0	1	0	4
20-29	0	2	0	2	0	2	0	17	1	9	1	32
30-39	0	5	0	4	0	8	0	9	0	8	0	34
40-49	0	1	0	2	0	4	0	14	0	3	0	24
50-60	0	0	0	1	0	2	0	2	0	2	0	7
>60	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	0	8	0	9	0	16	0	45	1	23	1	101

All new entrants in the last five years had zero years of service upon hire.

### Future Employment

The chart below shows over the last ten years, excluding 2020 and 2021 as they are part of the exclusion period as defined in the PBGC's Special Financial Assistance Assumptions guidance, the Plan has seen an average decline in employment units of

<u>Plan Year</u> <u>Ending 12/31</u>	<u>Employment</u> <u>Units</u>	<u>Ratio to</u> <u>Prior Year</u>
2011	243,787	
2012	243,550	0.9990
2013	270,927	1.1142
2014	167,254	0.6173
2015	162,434	0.9712
2016	177,089	1.0902
2017	161,569	0.9124
2018	147,956	0.9157
2019	129,213	0.8733
2020	142,514	Excluded
2021	139,438	Excluded
2022	139,242	1.0776
<b>Geo Average</b>		93.97%
<b>Average Decline</b>		-6.03%

The employment assumption for 2023 was calculated as follows: 139,242 \*.97= 135,065.

## **Certification by Plan's Enrolled Actuary Supporting Information for Critical Plan**

We are Enrolled Actuaries who satisfied the qualifications set forth in the regulations of the Joint Board for the Enrollment of Actuaries and who has been approved by the Joint Board to perform actuarial services under the Employee Retirement Income Security Act (ERISA) of 1974 and I (Bryan White) am a member of the American Academy of Actuaries, meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

The Laborers Local 1822's Pension Plan satisfies the eligibility requirements for a critical status plan under §4262.3(a)(3) of PBGC's SFA regulation.

- i. The Plan was certified in critical status in the Plan Year beginning January 1, 2020. Attached is the 2020 zone certification, see attached document labeled:

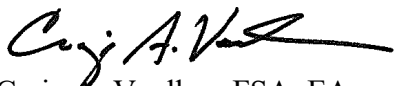
***2020Zone20200330 1822PF.pdf***

- ii. The percentage calculated under 4262.3(C)(2) of PBGC's SFA regulation for 2020 is less than 40%. Our assumptions are provided within the 2020 Form 5500 Schedule MB including a current liability interest rate of 2.95% and the mortality is as per IRS Regulation §1.430(h)(3)-1. There was no withdrawal liability assessed, therefore the current value of withdrawal liability to be received was \$0.

As seen on the 2020 Form 5500 Schedule MB as follows:

- a. Value of Net Assets on line 2a: **\$22,882,516**
  - b. Current Value of Withdrawal Liability to be received: **\$0**
  - c. The current liability measurement entered on line 2b(4) column 2 of the 2020 Form 5500 Schedule MB: **\$72,475,700**
  - d. Percentage  $((a + b) \div c)$ : **31.57%**
- iii. From the 2020 Form 5500 Counts
    - a. Active Participants on line 6a(2): 129
    - b. Inactive Participants sum of lines 6b, 6c, and 6e: 410
    - c. Ratio  $(a \div b)$ : 0.3146

Certified by:



Craig A. Voelker, FSA, EA  
Enrolled Actuary No.: 23-05537  
1236 Brace Rd. Unit E  
Cherry Hill, NJ 08034  
Phone (856) 795-7777

September 19, 2023



Bryan White, EA, MAAA  
Enrolled Actuary No.: 23-08877  
1236 Brace Rd. Unit E  
Cherry Hill, NJ 08034  
Phone (856) 795-7777

September 19, 2023



## Certification by Plan's Enrolled Actuary Certifying SFA Amount

We are Enrolled Actuaries who satisfied the qualifications set forth in the regulations of the Joint Board for the Enrollment of Actuaries and who has been approved by the Joint Board to perform actuarial services under the Employee Retirement Income Security Act (ERISA) of 1974 and I (Bryan White) am a member of the American Academy of Actuaries, meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

All calculations in this application were prepared on behalf of the Laborers' Local 1822 Pension Plan based on employee data, asset statements and plan documents provided by the Plan sponsor or its representatives. We relied upon the data as submitted, without formal audit. However, the data was tested for reasonableness, and we have no reason to believe that any other information which would have had a material effect on the results of this valuation was overlooked.

Therefore, to the best of our knowledge and belief, the requested amount of \$15,322,483 of Special Financial Assistance (SFA) is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and section 4262.4 of PBGC's SFA regulation and the information presented in this application is complete and accurate. All the assumptions, methods, participant census data, SFA Measurement Date, participant census date, and all other relevant information used in this application can be found in Appendix A of the attached document labeled *SFA App 1822PF.pdf*.

Certified by:



Craig A. Voelker, FSA, EA  
Enrolled Actuary No.: 23-05537  
1236 Brace Rd. Unit E  
Cherry Hill, NJ 08034  
Phone (856) 795-7777

September 19, 2023



Bryan White, EA, MAAA  
Enrolled Actuary No.: 23-08877  
1236 Brace Rd. Unit E  
Cherry Hill, NJ 08034  
Phone (856) 795-7777


September 19, 2023

**Certification of Plan Sponsor to the Accuracy of the Fair Market of Plan Assets**

The asset amount as of December 31, 2022 (the Special Financial Assistance (SFA) measurement date), was developed by taking the total investments at fair value as of December 31, 2021 as seen on the most recent plan financial statement (document labeled: *Audit 1822 22.pdf*), applying the Plan's contributions, investment income, benefit payments and plan expenses for the plan year ending December 31, 2022 as provided by the Auditor. The total investments at fair value as of December 31, 2022 are \$18,828,819 which is also detailed on page 4 and the document labeled **Bank & Inv Accounts 1822PF Revised.pdf**. The investments at fair value are then adjusted for money due from related funds, property value and security deposit as detailed on page 3 and 5 for a fair market value of the assets as of December 31, 2022 of \$18,931,644.

Therefore, based on the plan documents and advice given from the Plan's service providers, I certify the accuracy of the fair market value of the assets as of December 31, 2022 (the Special Financial Assistance (SFA) measurement date), in the amount of \$18,931,644.

Name: Richard F. PAOANNO SR - OWNER TRUSTEE  
Title: Authorized Trustee

Signature: 

Date: 9/22/23

**Certification of Plan Sponsor to the Accuracy of the Fair Market of Plan Assets**

The asset amount as of December 31, 2022 (the Special Financial Assistance (SFA) measurement date), was developed by taking the total investments at fair value as of December 31, 2021 as seen on the most recent plan financial statement (document labeled: *Audit 1822 22.pdf*), applying the Plan's contributions, investment income, benefit payments and plan expenses for the plan year ending December 31, 2022 as provided by the Auditor. The total investments at fair value as of December 31, 2022 are \$18,828,819 which is also detailed on page 4 and the document labeled **Bank & Inv Accounts 1822PF Revised.pdf**. The investments at fair value are then adjusted for money due from related funds, property value and security deposit as detailed on page 3 and 5 for a fair market value of the assets as of December 31, 2022 of \$18,931,644.

Therefore, based on the plan documents and advice given from the Plan's service providers, I certify the accuracy of the fair market value of the assets as of December 31, 2022 (the Special Financial Assistance (SFA) measurement date), in the amount of \$18,931,644.

Name: EARL R HALL  
Title: Authorized Trustee

Signature: 

Date: SEPT 22 2023

**Local 1822's Pension Plan  
Reconciliation of Fair Market Value of Assets  
As of Measurement Date**

A	Tota Investments at Fair Value	\$	23,550,402
B	Contributions	\$	1,680,649
C	Withdrawal Liability Payments	\$	-
D	Other Income	\$	-
E	Total Income (B+C+D)	\$	1,680,649
F	Net Investment Income	\$	(2,571,855)
G	Expenses	\$	(251,376)
H	Benefits	\$	(3,579,001)
I	Total Investments at Fair Value (A+E+F+G+H)	\$	18,828,819
J	Due from Related Funds	\$	95,884
K	Property-Net of Accumulated Depreciation	\$	6,309
L	Security Deposit	\$	632
M	Assets as of Measurement Date (I+J+K+L)	\$	18,931,644

**Local 1822's Pension Plan  
Account Summary  
As of Measurement Date**

A	Investment Account A	\$	16,700,714
B	Investment Account B	\$	1,378,093
C	Investment Account C	\$	2
D	Investment Account D	\$	<u>501,868</u>
E	Investment Total	\$	18,580,678
F	Cash - Pension Money Market	\$	16,162
G	Cash - Pension Claims Account	\$	173,747
H	Cash - Trustee Account (Pension Fund Portion)	\$	<u>58,232</u>
I	Total Investments at Fair Value (E+F+G+H)	\$	18,828,819
J	Total Investment at Fair Value (DRAFT Audit)	\$	18,826,188
K	Difference*	\$	2,631

\* Please note the difference is due to accrual accounting of Trustees Account for the purposes of the Audited Financials.

**LABORERS' INTERNATIONAL UNION OF NORTH AMERICA  
LOCAL UNION NO. 1822 PENSION FUND**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

**December 31, 2022 and 2021**

	<b>2022</b>	<b>2021</b>
<b>Assets</b>		
<b>Investments at Fair Value</b>		
Invested Cash	\$ 287,023	\$ 318,176
Corporate Equity Securities	1,338,849	1,439,261
Alternatives	501,868	0
Mutual Funds	16,698,448	21,792,965
Total Investments at Fair Value	18,826,188	23,550,402
<b>Receivables</b>		
Employers' Contributions	396,458	318,376
Due from Related Funds	95,884	0
Total Receivables	492,342	318,376
<b>Other Assets</b>		
Property - Net of Accumulated Depreciation	6,309	8,331
Intangible Assets - Net of Accumulated Amortization	20,622	26,212
Security Deposit	632	632
Prepaid Expenses	292,352	286,456
Total Other Assets	319,915	321,631
<b>Total Assets</b>	19,638,445	24,190,409
<b>Liabilities</b>		
Accounts Payable	3,909	3,815
Reciprocity Payable	104,438	139,682
Due to Related Funds	0	77,815
Total Liabilities	108,347	221,312
<b>Net Assets Available for Benefits</b>	<b>\$ 19,530,098</b>	<b>\$ 23,969,097</b>

The Accompanying Notes are an Integral Part of These Financial Statements.

**Penalty of Perjury Statement Pursuant to PBGC Regulation §4262.6(b)**

Under penalties of perjury under the laws of the United States of America, I declare that I am an authorized trustee who is a current member of the board of trustees of the Laborers' Local No. 1822 Pension Fund and that I have examined this application, including accompanying documents, and, to the best of my knowledge and belief, based on the plan documents and advice from the Plan's service providers, the application contains all the relevant facts relating to the application, all statements of fact contained in the application are true, correct, and not misleading because of omission of any material fact; and all accompanying documents are what they purport to be.

Name: RICHARD L. PARRANO SR - UNION TRUSTEE  
Title: Authorized Trustee

Signature:  SR

Date: 9/22/23

**Penalty of Perjury Statement Pursuant to PBGC Regulation §4262.6(b)**

Under penalties of perjury under the laws of the United States of America, I declare that I am an authorized trustee who is a current member of the board of trustees of the Laborers' Local No. 1822 Pension Fund and that I have examined this application, including accompanying documents, and, to the best of my knowledge and belief, based on the plan documents and advice from the Plan's service providers, the application contains all the relevant facts relating to the application, all statements of fact contained in the application are true, correct, and not misleading because of omission of any material fact; and all accompanying documents are what they purport to be.

Name: EARL R HALL

Title: Authorized Trustee

Signature: 

Date: SEPT 22 2023



## Application Checklist

v20230727

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


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

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

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

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

General instructions for completing the Application Checklist:

Complete all items that are shaded: 

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

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

Instructions for specific columns:

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

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

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

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

Additional guidance is provided in the following columns:

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

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

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

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

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

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

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

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

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

Version                      Date updated

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

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

v20230727

APPLICATION CHECKLIST

Plan name:	1822PF
EIN:	16-6147773
PN:	001
SFA Amount Requested:	\$15,322,483

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

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
<b>Plan Information, Checklist, and Certifications</b>									
a.		Is this application a revised application submitted after the denial of a previously filed application for SFA?	Yes No	Yes	N/A	N/A		N/A	N/A
b.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was initially submitted under the interim final rule?	Yes No	No	N/A	N/A		N/A	N/A
c.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was submitted under the final rule?	Yes No	Yes	N/A	N/A		N/A	N/A
d.		Did the plan previously file a lock-in application?	Yes No	Yes	N/A	N/A	The lock-in application was filed on 3/30/2023.	N/A	N/A
e.		Has this plan been terminated?	Yes No	No	N/A	N/A	If terminated, provide date of plan termination.	N/A	N/A
f.		Is this plan a MPRA plan as defined under § 4262.4(a)(3) of PBGC's SFA regulation?	Yes No	No	N/A	N/A		N/A	N/A
1.	Section B, Item (1)a.	Does the application include the most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any)?	Yes No	Yes	PD 1822 15.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
2.	Section B, Item (1)b.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	Yes	TA 1822PF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
3.	Section B, Item (1)c.	Does the application include the most recent IRS determination letter?  Enter N/A if the plan does not have a determination letter.	Yes No N/A	Yes	Det ltr 1822PF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
4.	Section B, Item (2)	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the filing date of the initial application?  Enter N/A if no actuarial valuation report was prepared because it was not required for any requested year.  Is each report provided as a separate document using the required filename convention?	Yes No N/A	Yes	2018AVR 1822PF.pdf 2019AVR 1822PF.pdf 2020AVR 1822PF.pdf 2021AVR 1822PF.pdf 2022AVR 1822PF.pdf	N/A	5 reports are provided.	Most recent actuarial valuation for the plan	YYYYAVR Plan Name
5.a.		Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No	Yes	RP 1822 17.pdf	N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
5.b.	Section B, Item (3)	If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include an additional document with these details?  Enter N/A if the historical document is contained in the rehabilitation plans.	Yes No N/A	Yes	RP 1822 10.pdf	N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A

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

v20230727

APPLICATION CHECKLIST

Plan name:	1822PF
EIN:	16-6147773
PN:	001
SFA Amount Requested:	\$15,322,483

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
6.	Section B, Item (4)	Does the application include the plan's most recently filed (as of the filing date of the initial application) Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)?  Is the 5500 filing provided as a single document using the required filename convention?	Yes No	Yes	2021Form5500 1822PF.pdf	N/A		Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name
7.a.	Section B, Item (5)	Does the application include the plan actuary's certification of plan status ("zone certification") for the 2018 plan year and each subsequent annual certification completed before the filing date of the initial application?  Enter N/A if the plan does not have to provide certifications for any requested plan year.  Is each zone certification (including the additional information identified in Checklist Items #7.b. and #7.c. below, if applicable) provided as a single document, separately for each plan year, using the required filename convention?	Yes No N/A	Yes	2018Zone20180331 1822PF.pdf 2019Zone20190331 1822PF.pdf 2020Zone20200330 1822PF.pdf 2021Zone20210330 1822PF.pdf 2022Zone20220330 1822PF.pdf 2023Zone20230328 1822 PF.pdf	N/A	6 zone cetifications are provided	Zone certification	YYYYZoneYYYYMMDD Plan Name, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared.
7.b.		Does the application include documentation for all zone certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes?  If such information is provided in an addendum, addendums are only required for the most recent actuarial certification of plan status completed before January 1, 2021 and each subsequent annual certification.  Is this information included in the single document in Checklist Item #7.a. for the applicable plan year?	Yes No N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.
7.c.		For a certification of critical and declining status, does the application include the required plan-year-by-plan-year projection (showing the items identified in Section B, Item (5)a. through (5)f. of the SFA Instructions) demonstrating the plan year that the plan is projected to become insolvent? If required, is this information included in the single document in Checklist Item #7.a. for the applicable plan year? Enter N/A if the plan entered N/A for Checklist Item #7.a. or if the application does not include a certification of critical and declining status.	Yes No N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.
8.	Section B, Item (6)	Does the application include the most recent account statements for each of the plan's cash and investment accounts?  Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	Bank & Inv Accounts 1822PF Revised.pdf	N/A		Bank/Asset statements for all cash and investment accounts	N/A

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

v20230727

APPLICATION CHECKLIST

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Plan name:	1822PF
EIN:	16-6147773
PN:	001
SFA Amount Requested:	\$15,322,483

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

Unless otherwise specified:  
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Plan Name = abbreviated plan name

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
9.	Section B, Item (7)	Does the application include the most recent plan financial statement (audited, or unaudited if audited is not available)?  Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	Audit 1822 22.pdf	N/A		Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
10.	Section B, Item (8)	Does the application include all of the plan's written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability?  Are all such items included as a single document using the required filenaming convention?	Yes No N/A	Yes	EWL Policy 1822PF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name
11.a.	Section B, Item (9)a.	Does the application include documentation of a death audit to identify deceased participants that was completed on the census data used for SFA purposes, including identification of the service provider conducting the audit, date performed, the participant counts (provided separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, and current active participants) run through the death audit, and a copy of the results of the audit provided to the plan administrator by the service provider?  If applicable, has personally identifiable information in this report been redacted prior to submission to PBGC?  Is this information included as a single document using the required filenaming convention?	Yes No	Yes	Death Audit 1822PF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name
11.b.		If any known deaths occurred before the date of the census data used for SFA purposes, is a statement certifying these deaths were reflected for SFA calculation purposes provided?	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #11.a.	N/A		N/A	N/A - include as part of documents in Checklist Item #11.a.
11.c.	Section B, Item (9)b.	Does the application include full census data (Social Security Number and name) of all terminated vested participants that were included in the SFA projections?  Is this information provided in Excel, or in an Excel-compatible format?	Yes No N/A	Yes	TV Census Data 1822PF.xlsx	N/A	Per Erika Bode, there were no found deaths upon the PBGC conducted death serach.	Submit the data file and the date of the census data through PBGC's secure file transfer system, Leapfile. Go to <a href="http://pbgc.leapfile.com">http://pbgc.leapfile.com</a> , click on "Secure Upload" and then enter <a href="mailto:sfa@pbgc.gov">sfa@pbgc.gov</a> as the recipient email address and upload the file(s) for secure transmission	Include as the subject "Submission of Terminated Vested Census Data for (Plan Name)," and as the memo "(Plan Name) terminated vested census data dated (date of census data) through Leapfile for independent audit by PBGC."
12.	Section B, Item (10)	Does the application include information required to enable the plan to receive electronic transfer of funds if the SFA application is approved, including (if applicable) a notarized payment form? See SFA Instructions, Section B, Item (10).	Yes No	Yes	ACH Pmt Form 1822PF.pdf Bank Letter 1822PF.pdf	N/A		Other	N/A

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

v20230727

APPLICATION CHECKLIST

Plan name:	1822PF
EIN:	16-6147773
PN:	001
SFA Amount Requested:	\$15,322,483

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

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
13.	Section C, Item (1)	Does the application include the plan's projection of expected benefit payments that should have been attached to the Form 5500 Schedule MB in response to line 8b(1) on the Form 5500 Schedule MB for plan years 2018 through the last year the Form 5500 was filed by the filing date of the initial application?  Enter N/A if the plan is not required to respond Yes to line 8b(1) on the Form 5500 Schedule MB. See Template 1.  Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 1 1822PF.xlsx	N/A		Financial assistance spreadsheet (template)	Template 1 Plan Name
14.	Section C, Item (2)	If the plan was required to enter 10,000 or more participants on line 6f of the most recently filed Form 5500 (by the filing date of the initial application), does the application include a current listing of the 15 largest contributing employers (the employers with the largest contribution amounts) and the amount of contributions paid by each employer during the most recently completed plan year before the filing date of the initial application (without regard to whether a contribution was made on account of a year other than the most recently completed plan year)? If this information is required, it is required for the 15 largest contributing employers even if the employer's contribution is less than 5% of total contributions.  Enter N/A if the plan is not required to provide this information. See Template 2.  Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A		Contributing employers	Template 2 Plan Name
15.	Section C, Item (3)	Does the application include historical plan information for the 2010 plan year through the plan year immediately preceding the date the plan's initial application was filed that separately identifies: total contributions, total contribution base units (including identification of the unit used), average contribution rates, and number of active participants at the beginning of each plan year? For the same period, does the application show all other sources of non-investment income such as withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and other identifiable sources of contributions? See Template 3.  Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 3 1822PF Revised.xlsx	N/A		Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name
16.a.	Section C, Items (4)a., (4)c., and (4)f.	Does the application include the information used to determine the amount of SFA for the plan using the basic method described in § 4262.4(a)(1) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, 4A-4 SFA Details .4(a)(1) sheet and Section C, Item (4) of the SFA Filing Instructions for more details on these requirements.  Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 4a 1822PF Revised.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4A Plan Name

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

v20230727

APPLICATION CHECKLIST

Plan name:	1822PF
EIN:	16-6147773
PN:	001
SFA Amount Requested:	\$15,322,483

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
16.b.i.	Addendum D Section C, Item (4)a. - MPRA plan information A.  Addendum D Section C, Item (4)e. - MPRA plan information A.	If the plan is a MPRA plan, does the application also include the information used to determine the amount of SFA for the plan using the <u>increasing assets method</u> described in § 4262.4(a)(2)(i) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, 4A-5 SFA Details .4(a)(2)(i) sheet and Addendum D for more details on these requirements.  Enter N/A if the plan is not a MPRA Plan.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.b.ii.	Addendum D Section C, Item (4)f. - MPRA plan information A.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also explicitly identify the projected SFA exhaustion year based on the <u>increasing assets method</u> ? See Template 4A, 4A-5 SFA Details .4(a)(2)(i) sheet and Addendum D.  Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the present value method.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.b.iii.	Addendum D Section C, Item (4)a. - MPRA plan information B.  Addendum D Section C, Item (4)e. (4)f., and (4)g. - MPRA plan information B.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include the information for such plans as shown in Template 4B, including 4B-1 SFA Ben Pmts sheet, 4B-2 SFA Details 4(a)(2)(ii) sheet, and 4B-3 SFA Exhaustion sheet? See Addendum D and Template 4B.  Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the increasing assets method.	Yes No N/A	N/A		N/A		N/A	Template 4B Plan Name
16.c.	Section C, Items (4)b. and (4)c.	Does the application include identification of the non-SFA interest rate and the SFA interest rate, including details on how each was determined? See Template 4A, 4A-1 Interest Rates sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.d.	Section C, Item (4)e.ii.	For each year in the SFA coverage period, does the application include the projected benefit payments (excluding make-up payments, if applicable), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants? See Template 4A, 4A-2 SFA Ben Pmts sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.e.	Section C, Item (4)e.iv. and (4)e.v.	For each year in the SFA coverage period, does the application include a breakdown of the administrative expenses between PBGC premiums and all other administrative expenses? Does the application include the projected total number of participants at the beginning of each plan year in the SFA coverage period? See Template 4A, 4A-3 SFA Pcount and Admin Exp sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name



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

v20230727

APPLICATION CHECKLIST

Plan name:	1822PF
EIN:	16-6147773
PN:	001
SFA Amount Requested:	\$15,322,483

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
17.a.	Section C, Item (5)	For a plan that is not a MPRA plan, does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.a., #16.d., and #16.e. that shows the amount of SFA that would be determined using the <u>basic method</u> if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as in Checklist Item #16.a.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement.  If (a) the plan is a MPRA plan, or if (b) this item is not required for a plan that is not a MPRA plan, enter N/A. If entering N/A due to (b), add information in the Plan Comments to explain why this item is not required.  Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 5a 1822PF Revised.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name
17.b.	Addendum D Section C, Item (5)	For a MPRA plan for which the requested amount of SFA is determined using the <u>increasing assets method</u> , does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.b.i., #16.d., and #16.e. that shows the amount of SFA that would be determined using the <u>increasing assets method</u> if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as used in Checklist Item #16.b.i.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D.  If the plan is (a) not a MPRA plan, (b) a MPRA plan using the present value method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required.  Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name

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

v20230727

APPLICATION CHECKLIST

Plan name:	1822PF
EIN:	16-6147773
PN:	001
SFA Amount Requested:	\$15,322,483

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
17.c.	Addendum D Section C, Item (5)	For a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> , does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Item #16.b.iii. that shows the amount of SFA that would be determined using the <u>present value method</u> if the assumptions used/methods are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's SFA interest rate which should be the same as used in Checklist Item #16.b.iii. See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D.  If the plan is (a) not a MPRA plan, (b) a MPRA plan using the increasing assets method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required.  Has this document been uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5B Plan Name
18.a.	Section C, Item (6)	For a plan that is not a MPRA plan, does the application include a reconciliation of the change in the total amount of requested SFA due to each change in assumption/method from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.a? Enter N/A if the plan is not required to provide Baseline information in Checklist Item #17.a. Enter N/A if the requested SFA amount in Checklist Item #16.a. is the same as the amount shown in the Baseline details of Checklist Item #17.a. See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement.  If the plan is a MPRA plan, enter N/A. If the plan is otherwise not required to provide this item, enter N/A and provide an explanation in the Plan Comments.  Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 6a 1822PF Revised.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6A Plan Name

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

v20230727

APPLICATION CHECKLIST

Plan name:	1822PF
EIN:	16-6147773
PN:	001
SFA Amount Requested:	\$15,322,483

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

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

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

v20230727

APPLICATION CHECKLIST

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EIN:	16-6147773
PN:	001
SFA Amount Requested:	\$15,322,483

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
19.a.	Section C, Item (7)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application include a table identifying which assumptions/methods used in determining the plan's eligibility for SFA differ from those used in the pre-2021 certification of plan status, and does that table include brief explanations as to why using those assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable (an abbreviated version of information provided in Checklist Item #28.a.)?  Enter N/A if the plan is eligible for SFA under § 4262.3(a)(2) or § 4262.3(a)(4) or if the plan is eligible based on a certification of plan status completed before 1/1/2021. Also enter N/A if the plan is eligible based on a certification of plan status completed after 12/31/2020 but that reflects the same assumptions as those in the pre-2021 certification of plan status. See Template 7, 7a Assump Changes for Elig sheet.  Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No N/A	N/A		N/A		Financial assistance spreadsheet (template)	Template 7 Plan Name.
19.b.	Section C, Item (7)b.	Does the application include a table identifying which assumptions/methods used to determine the requested SFA differ from those used in the pre-2021 certification of plan status (except the interest rates used to determine SFA)? Does this item include brief explanations as to why using those original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? If a changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA assumptions guidance, does the application state so? This should be an abbreviated version of information provided in Checklist Item #28.b. See Template 7, 7b Assump Changes for Amount sheet.  Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No	Yes	Template 7 1822PF Revised.xlsx	N/A		Financial assistance spreadsheet (template)	Template 7 Plan Name
20.a.	Section C, Item (8)	Does the application include details of the projected contributions and withdrawal liability payments used to calculate the requested SFA amount, including total contributions, contribution base units (including identification of base unit used), average contribution rate(s), reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and any other identifiable contribution streams? See Template 8.	Yes No	Yes	Template 8 1822PF Revised.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 8 Plan Name

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

v20230727

APPLICATION CHECKLIST

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SFA Amount Requested:	\$15,322,483

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
20.b.	Section C, Item (9)	Does the application separately show the amounts of projected withdrawal liability payments for employers that are currently withdrawn as of the date the initial application is filed, and assumed future withdrawals? Does the application also provide the projected number of active participants at the beginning of each plan year? See Template 8.	Yes No	Yes	N/A - include as part of Checklist Item #20.a.	N/A		N/A	N/A - included in <i>Template 8 Plan Name</i>
21.	Section C, Item (10)	Does the application provide a table identifying and describing all assumptions and methods used in i) the pre-2021 certification of plan status, ii) the "Baseline" projection in Section C Item (5), and iii) the determination of the amount of SFA in Section C Item (4)?  Does the table state if each changed assumption falls under Section III, Acceptable Assumption Changes, or Section IV, Generally Accepted Assumption Changes, in PBGC's SFA assumptions guidance, or if it should be considered an "Other Change"?  Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 10 11PF Revised.xlsx	N/A		Financial assistance spreadsheet (template)	Template 10 Plan Name
22.	Section D	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor and include the printed name and title of the signer?	Yes No	Yes	SFA App 1822PF Revised.pdf		Identify here the name of the single document that includes all information requested in Section D of the SFA Filing Instructions (Checklist Items #22 through #29.c.).	Financial Assistance Application	SFA App Plan Name
23.a.	Section D, Item (1)	For a plan that is not a MPRA plan, does the application include an optional cover letter?  Enter N/A if the plan is a MPRA plan, or if the plan is not a MPRA plan and did not include an optional cover letter.	Yes N/A	N/A	N/A - included as part of SFA App Plan Name		For each Checklist Item #22 through #29.c., identify the relevant page number(s) within the single document.	N/A	N/A - included as part of SFA App Plan Name
23.b.		For a plan that is a MPRA plan, does the application include a cover letter? Does the cover letter identify the calculation method (basic method, increasing assets method, or present value method) that provides the greatest amount of SFA? For a MPRA plan with a partition, does the cover letter include a statement that the plan has been partitioned under section 4233 of ERISA?  Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
24.	Section D, Item (2)	Does the application include the name, address, email, and telephone number of the plan sponsor, plan sponsor's authorized representative, and any other authorized representatives?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Pg 4		N/A	N/A - included as part of SFA App Plan Name

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

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Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
25.	Section D, Item (3)	Does the application identify the eligibility criteria in § 4262.3 that qualifies the plan as eligible to receive SFA, and include the requested information for each item that is applicable, as described in Section D, Item (3) of the SFA Filing Instructions?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Pg 4	Certified in Critical Status for Plan Year beginning 1/1/2020  Percentage calculated under 4262.3(C)(2) of PBGC's regulation for 2020 is less than 40%  Ratio of Active to Inactive Participants for 2020 is less than 2 to 3	N/A	N/A - included as part of SFA App Plan Name
26.a.	Section D, Item (4)	If the plan's application is submitted on or before March 11, 2023, does the application identify the plan's priority group (see § 4262.10(d)(2))?  Enter N/A if the plan's application is submitted after March 11, 2023.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Briefly identify here the priority group, if applicable.	N/A	N/A - included as part of SFA App Plan Name
26.b.		If the plan is submitting an emergency application under § 4262.10(f), is the application identified as an emergency application with the applicable emergency criteria identified?  Enter N/A if the plan is not submitting an emergency application.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Briefly identify the emergency criteria, if applicable.	N/A	N/A - included as part of SFA App Plan Name
27.	Section D, Item (5)	Does the application include a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used in the basic method (and in the increasing assets method for a MPRA plan)?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Pg 5		N/A	N/A - included as part of SFA App Plan Name
28.a.	Section D, Item (6)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application identify which assumptions/methods (if any) used in showing the plan's eligibility for SFA differ from those used in the most recent certification of plan status completed before 1/1/2021? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable?  Enter N/A if the plan is not eligible under § 4262.3(a)(1) or § 4262.3(a)(3). Enter N/A if there are no such assumption changes.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		No assumption changes were made for SFA eligibility	N/A	N/A - included as part of SFA App Plan Name

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

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APPLICATION CHECKLIST

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
28.b.	Section D, Item (6)b.	Does the application identify which assumptions/methods (if any) used to determine the requested SFA amount differ from those used in the most recent certification of plan status completed before 1/1/2021 (excluding the plan's non-SFA and SFA interest rates, which must be the same as the interest rates required by § 4262.4(e)(1) and (2))? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA Assumptions?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Pg 6-11		N/A	N/A - included as part of SFA App Plan Name
28.c.	Section D, Item (6)	If the mortality assumption uses a plan-specific mortality table or a plan-specific adjustment to a standard mortality table (regardless of if the mortality assumption is changed or unchanged from that used in the most recent certification of plan status completed before 1/1/2021), is supporting information provided that documents the methodology used and the rationale for selection of the methodology used to develop the plan-specific rates, as well as detailed information showing the determination of plan credibility and plan experience?  Enter N/A is the mortality assumption does not use a plan-specific mortality table or a plan-specific adjustment to a standard mortality table for eligibility or for determining the SFA amount.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
29.a.	Section D, Item (7)	Does the application include, for an eligible plan that implemented a suspension of benefits under section 305(e)(9) or section 4245(a) of ERISA, a narrative description of how the plan will reinstate the benefits that were previously suspended and a proposed schedule of payments (equal to the amount of benefits previously suspended) to participants and beneficiaries?  Enter N/A for a plan that has not implemented a suspension of benefits.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
29.b.	Section D, Item (7)	If Yes was entered for Checklist Item #29.a., does the proposed schedule show the yearly aggregate amount and timing of such payments, and is it prepared assuming the effective date for reinstatement is the day after the SFA measurement date?  Enter N/A for a plan that entered N/A for Checklist Item #29.a.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name

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

v20230727

APPLICATION CHECKLIST

Plan name:	1822PF
EIN:	16-6147773
PN:	001
SFA Amount Requested:	\$15,322,483

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
29.c.	Section D, Item (7)	If the plan restored benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date, does the proposed schedule reflect the amount and timing of payments of restored benefits and the effect of the restoration on the benefits remaining to be reinstated?  Enter N/A for a plan that did not restore benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date. Also enter N/A for a plan that entered N/A for Checklist Items #29.a. and #29.b.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
30.a.	Section E, Item (1)	Does the application include a fully completed Application Checklist, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), and SFA amount requested)?	Yes No	Yes	Checklist 1822PF Revised.xlsx	N/A		Special Financial Assistance Checklist	App Checklist Plan Name
30.b.	Section E, Item (1) - Addendum A	If the plan is required to provide information required by Addendum A of the SFA Filing Instructions (for "certain events"), are the additional Checklist Items #40.a. through #49.b. completed?  Enter N/A if the plan is not required to submit the additional information described in Addendum A.	Yes No N/A	N/A	N/A	N/A		Special Financial Assistance Checklist	N/A
31.	Section E, Item (2)	If the plan claims SFA eligibility under § 4262.3(a)(1) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include: (i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)? (ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used? (iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification?  Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion?  If the plan does not claim SFA eligibility under § 4262.3(a)(1) or claims SFA eligibility under § 4262.3(a)(1) using a zone certification completed before January 1, 2021, enter N/A.  Is the information for this Checklist Item #31 contained in a single document and uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Financial Assistance Application	SFA Elig Cert CD Plan Name



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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
32.a.	Section E, Item (3)	<p>If the plan claims SFA eligibility under § 4262.3(a)(3) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include:</p> <p>(i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)?</p> <p>(ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used?</p> <p>(iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification?</p> <p>Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion?</p> <p>If the plan does not claim SFA eligibility under § 4262.3(a)(3) or claims SFA eligibility under § 4262.3(a)(3) using a zone certification completed before January 1, 2021, enter N/A.</p> <p>Is the information for Checklist Items #32.a. and #32.b. contained in a single document and uploaded using the required filenaming convention?</p>		N/A		N/A		Financial Assistance Application	SFA Elig Cert C Plan Name
32.b.	Section E, Item (3)	<p>If the plan claims SFA eligibility under § 4262.3(a)(3) of PBGC's SFA regulation, does the application include a certification from the plan's enrolled actuary that the plan qualifies for SFA based on the applicable certification of plan status for SFA eligibility purposes for the specified year, and by meeting the other requirements of § 4262.3(c) of PBGC's SFA regulation. Does the provided certification include:</p> <p>(i) identification of the specified year for each component of eligibility (certification of plan status for SFA eligibility purposes, modified funding percentage, and participant ratio)</p> <p>(ii) derivation of the modified funded percentage</p> <p>(iii) derivation of the participant ratio</p> <p>Does the certification identify what test(s) under section 305(b)(2) of ERISA is met for the specified year listed above?</p> <p>Does the certification identify all assumptions and methods (including supporting rationale, and where applicable, reliance on the plan sponsor) used to develop the withdrawal liability receivable that is utilized in the calculation of the modified funded percentage?</p> <p>Enter N/A if the plan does not claim SFA eligibility under §4262.3(a)(3).</p>	Yes No N/A	#N/A	N/A - included with SFA Elig Cert C Plan Name	N/A	We have provided SFA Elig Cert C 1822PF Revised.pdf to detail the pre-2021 Critical Zone Certification.	Financial Assistance Application	N/A - included in SFA Elig Cert C Plan Name

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

v20230727

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
33.	Section E, Item (4)	<p>If the plan's application is submitted on or prior to March 11, 2023, does the application include a certification from the plan's enrolled actuary that the plan is eligible for priority status, with specific identification of the applicable priority group?</p> <p>This item is not required (enter N/A) if the plan is insolvent, has implemented a MPRA suspension as of 3/11/2021, is in critical and declining status and had 350,000+ participants, or is listed on PBGC's website at <a href="http://www.pbgc.gov">www.pbgc.gov</a> as being in priority group 6. See § 4262.10(d).</p> <p>Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion?</p> <p>Is the filename uploaded using the required filenaming convention?</p>	Yes No N/A	N/A		N/A		Financial Assistance Application	PG Cert Plan Name
34.a.		<p>Does the application include the certification by the plan's enrolled actuary that the requested amount of SFA is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation? Does this certification include:</p> <p>(i) plan actuary's certification that identifies the requested amount of SFA and certifies that this is the amount to which the plan is entitled?</p> <p>(ii) clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion?</p> <p>Is the information in Checklist #34.a. combined with #34.b. (if applicable) as a single document, and uploaded using the required filenaming convention?</p>	Yes No	Yes	SFA Amount Cert 1822PF Revised.pdf	N/A		Financial Assistance Application	SFA Amount Cert Plan Name
34.b.	Section E, Item (5)	<p>If the plan is a MPRA plan, does the certification by the plan's enrolled actuary identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)?</p> <p>If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such?</p> <p>If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount?</p> <p>Enter N/A if the plan is not a MPRA plan.</p>	Yes No N/A	N/A	N/A - included with SFA Amount Cert Plan Name	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
35.	Section E, Item (6)	Does the application include the plan sponsor's identification of the amount of fair market value of assets at the SFA measurement date and certification that this amount is accurate? Does the application also include: (i) information that substantiates the asset value and how it was developed (e.g., trust or account statements, specific details of any adjustments)? (ii) a reconciliation of the fair market value of assets from the date of the most recent audited plan financial statements to the SFA measurement date (showing beginning and ending fair market value of assets for this period as well as the following items for the period: contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income)?  With the exception of account statements and financial statements already provided as Checklist Items #8 and #9, is all information contained in a single document that is uploaded using the required filenaming convention?	Yes No	Yes	FMV Cert 1822PF Revised.pdf	N/A		Financial Assistance Application	FMV Cert Plan Name
36.	Section E, Item (7)	Does the application include a copy of the executed plan amendment required by § 4262.6(e)(1) of PBGC's SFA regulation which (i) is signed by authorized trustee(s) of the plan and (ii) includes the plan compliance language in Section E, Item (7) of the SFA Filing Instructions?	Yes No	Yes	Compliance Amend 1822PF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	Compliance Amend Plan Name
37.	Section E, Item (8)	In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, does the application include: (i) a copy of the proposed plan amendment(s) required by § 4262.6(e)(2) to reinstate suspended benefits and pay make-up payments? (ii) a certification by the plan sponsor that the proposed plan amendment(s) will be timely adopted? Is the certification signed by either all members of the plan's board of trustees or by one or more trustees duly authorized to sign the certification on behalf of the entire board (including, if applicable, documentation that substantiates the authorization of the signing trustees)?  Enter N/A if the plan has not suspended benefits.  Is all information included in a single document that is uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	Reinstatement Amend Plan Name
38.	Section E, Item (9)	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a copy of the executed plan amendment required by § 4262.9(c)(2)?  Enter N/A if the plan was not partitioned.  Is the document uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	Partition Amend Plan Name

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

v20230727

APPLICATION CHECKLIST

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
39.	Section E, Item (10)	Does the application include one or more copies of the penalties of perjury statement (see Section E, Item (10) of the SFA Filing Instructions) that (a) are signed by an authorized trustee who is a current member of the board of trustees, and (b) includes the trustee's printed name and title.  Is all such information included in a single document and uploaded using the required filenaming convention?	Yes No	Yes	Penalty 1822PF Revised.pdf	N/A		Financial Assistance Application	Penalty Plan Name
Additional Information for Certain Events under § 4262.4(f) - Applicable to Any Events in § 4262.4(f)(2) through (f)(4) and Any Mergers in § 4262.4(f)(1)(ii)									
NOTE: If the plan is not required to provided information described in Addendum A of the SFA Filing Instructions, the Plan Response should be left blank for the remaining Checklist Items.									
40.a.	Addendum A for Certain Events Section C, Item (4)	Does the application include an additional version of Checklist Item #16.a. (also including Checklist Items #16.c., #16.d., and #16.e.), that shows the determination of the SFA amount using the basic method described in § 4262.4(a)(1) as if any events had not occurred? See Template 4A.	Yes No			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4A Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4A Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
40.b.i.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.i. that shows the determination of the SFA amount using the <u>increasing assets method</u> as if any events had not occurred? See Template 4A, sheet <i>4A-5 SFA Details .5(a)(2)(i)</i> .  Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A		N/A - included as part of file in Checklist Item #40.a.	N/A		N/A	N/A - included as part of file in Checklist Item #40.a.
40.b.ii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.ii. that explicitly identifies the projected SFA exhaustion year based on the <u>increasing assets method</u> ? See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D.  Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A			N/A		N/A	N/A - included as part of file in Checklist Item #40.a.

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
40.b.iii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include an additional version of Checklist Item #16.b.iii. that shows the determination of the SFA amount using the <u>present value method</u> as if any events had not occurred? See Template 4B, sheet <i>4B-1 SFA Ben Pmts</i> , sheet <i>4B-2 SFA Details .4(a)(2)(ii)</i> , and sheet <i>4B-3 SFA Exhaustion</i> .  Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the increasing assets method.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4B Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4B Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
41.	Addendum A for Certain Events Section C, Item (4)	For any merger, does the application show the SFA determination for this plan <u>and for each plan merged into this plan</u> (each of these determined as if they were still separate plans)? See Template 4A for a non-MPRA plan using the basic method, and for a MPRA plan using the increasing assets method. See Template 4B for a MPRA Plan using the present value method.  Enter N/A if the plan has not experienced a merger.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For an additional submission due to a merger, <i>Template 4A (or Template 4B) Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
42.a.	Addendum A for Certain Events Section D	Does the application include a narrative description of any event and any merger, including relevant supporting documents which may include plan amendments, collective bargaining agreements, actuarial certifications related to a transfer or merger, or other relevant materials?	Yes No		N/A - included as part of SFA App Plan Name		For each Checklist Item #42.a. through #45.b., identify the relevant page number(s) within the single document.	Financial Assistance Application	<i>SFA App Plan Name</i>
42.b.	Addendum A for Certain Events Section D	For a transfer or merger event, does the application include identifying information for all plans involved including plan name, EIN and plan number, and the date of the transfer or merger?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
43.a.	Addendum A for Certain Events Section D	Does the narrative description in the application identify the amount of SFA reflecting any event, the amount of SFA determined as if the event had not occurred, and confirmation that the requested SFA is no greater than the amount that would have been determined if the event had not occurred, unless the event is a contribution rate reduction and such event lessens the risk of loss to plan participants and beneficiaries?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
43.b.	Addendum A for Certain Events Section D	For a merger, is the determination of SFA as if the event had not occurred equal to the sum of the amount that would be determined for this plan and each plan merged into this plan (each as if they were still separate plans)?  Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
44.a.	Addendum A for Certain Events Section D	Does the application include an additional version of Checklist Item #25 that shows the determination of SFA eligibility as if any events had not occurred?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.b.	Addendum A for Certain Events Section D	For any merger, does this item include demonstrations of SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)?  Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
45.a.	Addendum A for Certain Events Section D	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a detailed demonstration that shows that the event lessens the risk of loss to plan participants and beneficiaries?  Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
45.b.	Addendum A for Certain Events Section D	Does the demonstration in Checklist Item #45.a. also identify all assumptions used, supporting rationale for the assumptions and other relevant information?  Enter N/A if the plan entered N/A for Checklist Item #45.a.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
46.a.	Addendum A for Certain Events Section E, Items (2) and (3)	Does the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA eligibility but with eligibility determined as if any events had not occurred? This should be in the format of Checklist Item #31 if the SFA eligibility is based on the plan status of critical and declining using a zone certification completed on or after January 1, 2021. This should be in the format of Checklist Items #32.a. and #32.b. if the SFA eligibility is based on the plan status of critical using a zone certification completed on or after January 1, 2021.  If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A.  Is all relevant information contained in a single document and uploaded using the required filenaming convention?	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name CE

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

v20230727

APPLICATION CHECKLIST

Plan name:	1822PF
EIN:	16-6147773
PN:	001
SFA Amount Requested:	\$15,322,483

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

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
46.b.	Addendum A for Certain Events Section E, Items (2) and (3)	For any merger, does the application include additional certifications of the SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)?  If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A.  Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A			N/A		Financial Assistance Application	<i>SFA Elig Cert Plan Name Merged CE</i>  "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
47.a.	Addendum A for Certain Events Section E, Item (5)	Does the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA amount (in the format of Checklist Item #34.a.), but with the SFA amount determined as if any events had not occurred?	Yes No			N/A		Financial Assistance Application	SFA Amount Cert Plan Name CE
47.b.	Addendum A for Certain Events Section E, Item (5)	If the plan is a MPRA plan, does the certification in Checklist Item #46.a. identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)?  If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such?  If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount?  Enter N/A if the plan is not a MPRA plan.	Yes No N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name CE
47.c.	Addendum A for Certain Events Section E, Item (5)	Does the certification in Checklist Items #47.a. and #47.b. (if applicable) clearly identify all assumptions and methods used, sources of participant data and census data, and other relevant information?	Yes No		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name CE
48.a.	Addendum A for Certain Events Section E, Item (5)	For any merger, does the application include additional certifications of the SFA amount determined for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans) ?  Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A			N/A		Financial Assistance Application	<i>SFA Amount Cert Plan Name Merged CE</i>  "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

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

v20230727

APPLICATION CHECKLIST

Plan name:	1822PF
EIN:	16-6147773
PN:	001
SFA Amount Requested:	\$15,322,483

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

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
48.b.	Addendum A for Certain Events Section E, Item (5)	For any merger, do the certifications clearly identify all assumptions and methods used, sources of participant data and census data, and other relevant information?  Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A - included in SFA Amount Cert Plan Name CE
49.a.	Addendum A for Certain Events Section E	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a certification from the plan's enrolled actuary (or, if appropriate, from the plan sponsor) with respect to the demonstration to support a finding that the event lessens the risk of loss to plan participants and beneficiaries?  Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A			N/A		Financial Assistance Application	Cont Rate Cert Plan Name CE
49.b.	Addendum A for Certain Events Section E	Does the demonstration in Checklist Item #48.a. also identify all assumptions used, supporting rationale for the assumptions and other relevant information?  Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A		N/A - included in Cont Rate Cert Plan Name CE	N/A		N/A - included in Cont Rate Cert Plan Name CE	N/A - included in Cont Rate Cert Plan Name CE

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

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

50.	Addendum A for Certain Events Section B, Item (1)a.	In addition to the information provided with Checklist Item #1, does the application also include similar plan documents and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
51.	Addendum A for Certain Events Section B, Item (1)b.	In addition to the information provided with Checklist Item #2, does the application also include similar trust agreements and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A



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

v20230727

APPLICATION CHECKLIST

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Plan name:	1822PF
EIN:	16-6147773
PN:	001
SFA Amount Requested:	\$15,322,483

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
52.	Addendum A for Certain Events Section B, Item (1)c.	In addition to the information provided with Checklist Item #3, does the application also include the most recent IRS determination for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?  Enter N/A if the plan does not have a determination letter.	Yes No N/A			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
53.	Addendum A for Certain Events Section B, Item (2)	In addition to the information provided with Checklist Item #4, for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii), does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the application filing date?	Yes No			N/A	Identify here how many reports are provided.	Most recent actuarial valuation for the plan	YYYYAVR Plan Name Merged, where "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
54.	Addendum A for Certain Events Section B, Item (3)	In addition to the information provided with Checklist Items #5.a. and #5.b., does the application include similar rehabilitation plan information for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
55.	Addendum A for Certain Events Section B, Item (4)	In addition to the information provided with Checklist Item #6, does the application include similar Form 5500 information for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name Merged, "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
56.	Addendum A for Certain Events Section B, Item (5)	In addition to the information provided with Checklist Items #7.a., #7.b., and #7.c., does the application include similar certifications of plan status for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A	Identify how many zone certifications are provided.	Zone certification	YYYYZoneYYYYMMDD Plan Name Merged, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared. "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
57.	Addendum A for Certain Events Section B, Item (6)	In addition to the information provided with Checklist Item #8, does the application include the most recent cash and investment account statements for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Bank/Asset statements for all cash and investment accounts	N/A
58.	Addendum A for Certain Events Section B, Item (7)	In addition to the information provided with Checklist Item #9, does the application include the most recent plan financial statement (audited, or unaudited if audited is not available) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A

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

v20230727

APPLICATION CHECKLIST

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Plan name:	1822PF
EIN:	16-6147773
PN:	001
SFA Amount Requested:	\$15,322,483

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

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

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

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

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

**Laborers Local 1822 Pension Plan**  
**Administrative Expense Assumption**

**Historic Administrative Expenses**

	2018	2019	2020	2021	Draft 2022	5 Year Average
Total Administrative Expenses	\$ 246,135	#####	\$ 251,436	#####	\$ 248,259	\$ 250,568
Payroll Audit Expenses	\$ 1,470	\$ 5,119	\$ 121	\$ 1,795	\$ 6,880	\$ 3,077

**Future Projected Administrative Expenses**

	5 Year Average	2023	2024	2025	2026	Inflation 3.0%	Comments
(A) Administrative Expenses	\$ 250,568	#####	\$ 265,828	#####			Past 5 years of admin expenses trended by 3% per year. Retainer increases included.
(B) Additional Payroll Audits over 5 year Average	\$ 3,500	\$ 3,605	\$ 3,713				Auditor expects this to be approximately \$6,500 per year moving forward. 2022 was \$6,880. 5 Year average from 2018 to 2022 was \$3,077. Increased level of auditing standards and lower than normal fees due to Covid are reasons for future increased costs.
(C) Additional Review of Benefit Calculations	\$ 2,400	\$ 2,472	\$ 2,546				PBGC email noted: "This seems reasonable."
(D) Software Expense	\$ 24,150	\$ -	\$ -	\$ -			Recognizing as one time payment for software company to finish their work. We can provide the contract upon request.
(E) Software Maintenance (No charge in past)	\$ -	\$ 3,430	\$ 3,533				We can provide the contract upon request. This is an additional expense and there was no software maintenance fee in the past. Files were maintained via Excel in the past and an upgrade is needed.
(F) New Administrative Employee	\$ -	\$ 10,870	\$ 11,196				A motion was made to approve hiring additional staff in 2022 to address the staffing needs of the Fund Office. The job was posted on Indeed and the Fund Office is in process of reviewing applicants' resumes. We can provide a copy of the job posting upon request.
(G) Legal removing 10% withholding	\$ 3,300	\$ 3,399	\$ 3,501				PBGC noted via email: "This seems reasonable"
(H) SFA Annual Compliance	\$ -	\$ 3,000	\$ 3,090				PBGC noted via email: "Some additional expense related to SFA annual statement of compliance filings seems reasonable."
(I) SFA Application	\$ 60,000	\$ -	\$ -				PBGC noted during our conference call: "This seems reasonable"... Additional \$10,000 for work due to revised application.
(J) Cybersecurity Penetration Testing	\$ 11,800	\$ 12,154	\$ 12,519				We can provide the fee quote upon request. The recommendation is to conduct cybersecurity penetration tests on an annual basis.
(K) DOL Audit Related Fees	\$ -	\$ 5,000	\$ -				Expected Additional Cost for a DOL audit for Plan receiving SFA.
(L) Cybersecurity Liability Insurance	\$ 1,260	\$ 1,298	\$ 1,337				We can provide the fee quote upon request. The recommendation is to have cybersecurity liability insurance, which this fund did not have in the past.
(M) Total		#####	\$ 311,056	#####	\$ 324,695		

**Local 1822's Pension Plan  
Account Summary  
As of Measurement Date**

A	Investment Account A	\$	16,700,714
B	Investment Account B	\$	1,378,093
C	Investment Account C	\$	2
D	Investment Account D	\$	<u>501,868</u>
E	Investment Total	\$	18,580,678
F	Cash - Pension Money Market	\$	16,162
G	Cash - Pension Claims Account	\$	173,747
H	Cash - Trustee Account (Pension Fund Portion)	\$	<u>58,232</u>
I	Total Investments at Fair Value (E+F+G+H)	\$	18,828,819
J	Total Investment at Fair Value (DRAFT Audit)	\$	18,826,188
K	Difference*	\$	2,631

\* Please note the difference is due to accrual accounting of Trustees Account for the purposes of the Audited Financials.



STATEMENT PACKAGE FOR:  
LABORERS LOCAL 1822 PENSION FUND  
RICHARD L DADDARIO JR

TOTAL VALUE OF YOUR ACCOUNTS (as of 12/31/22) **\$18,580,678.29**  
*Includes Accrued Interest*  
*Includes Assets Externally Held: \$501,867.71*  
*Excludes Bank Loan Balances (See detail on Overview page)*

Your Financial Advisor Team  
The Chasin Group

Your Financial Advisors  
**Gerald Chasin**  
Managing Director, Wealth Mgmt  
Gerald.Chasin@MSGraystone.com  
516 336-0730  
**Matthew Chasin**  
Senior Vice President  
Matthew.Chasin@MSGraystone.com  
516 336-0894

**Pamela Chasin**  
Vice President  
Pamela.Chasin@MSGraystone.com  
516 336-0734

Your Branch  
TWO JERICO PLAZA  
JERICO, NY 11753  
Telephone: 516-336-0700; Alt. Phone: 800-488-4083; Fax: 516-336-0735

Morgan Stanley Smith Barney LLC. Member SIPC.

#BWNJGWM

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LABORERS LOCAL 1822 PENSION FUND  
RICHARD L DADDARIO JR  
RPM DB  
202 TWIN OAKS DRIVE SUITE 200A  
SYRACUSE NY 13206-1221



003838 MSADT124

Client Service Center (24 Hours a Day; 7 Days a Week): 800-869-3326  
Access Your Accounts Online: [www.morganstanley.com/online](http://www.morganstanley.com/online)

INVESTMENTS AND INSURANCE PRODUCTS: NOT FDIC INSURED • NOT A BANK DEPOSIT •  
NOT INSURED BY ANY FEDERAL GOVERNMENT AGENCY • NOT BANK GUARANTEED •  
MAY LOSE VALUE • UNLESS SPECIFICALLY NOTED, ALL VALUES ARE DISPLAYED IN USD





Consulting Group Advisor Retirement Account

LABORERS LOCAL 1822 PENSION FUND

## Account Summary

RPM DEFINED BENEFIT

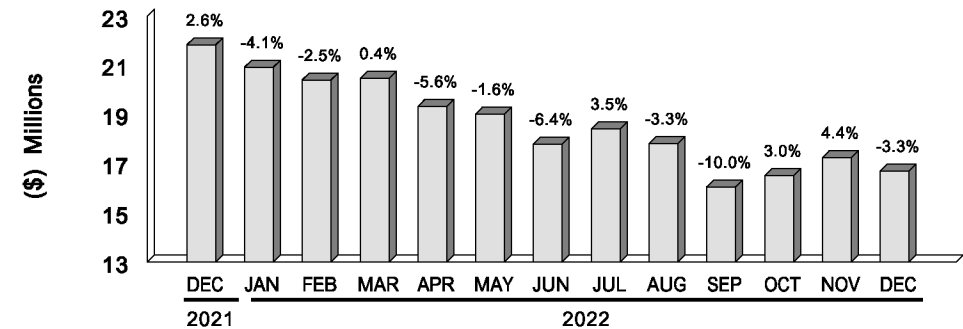
### CHANGE IN VALUE OF YOUR ACCOUNT (includes accrued interest)

	This Period (12/1/22-12/31/22)	This Year (1/1/22-12/31/22)
TOTAL BEGINNING VALUE	\$17,268,106.05	\$21,828,685.02
Credits	1.16	12.94
Debits	(100,000.00)	(2,719,828.63)
Security Transfers	—	—
Net Credits/Debits/Transfers	\$(99,998.84)	\$(2,719,815.69)
Change in Value	(467,392.77)	(2,408,154.89)
TOTAL ENDING VALUE	\$16,700,714.44	\$16,700,714.44

Net Credits / Debits include investment advisory fees as applicable. See Activity section for details.

### MARKET VALUE OVER TIME

The below chart displays the most recent thirteen months of Market Value.



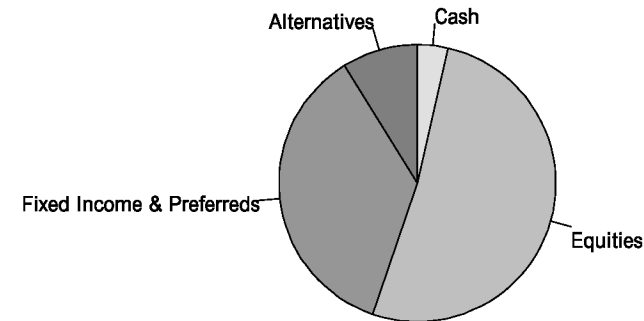
The percentages above represent the change in dollar value from the prior period. They do not represent account investment performance, as they do not consider the impact of contributions and withdrawals, nor other factors that may have affected performance calculations.

### ASSET ALLOCATION (includes accrued interest)

	Market Value	Percentage
Cash	\$594,433.94	3.56
Equities	8,639,521.67	51.73
Fixed Income & Preferreds	5,987,817.80	35.85
Alternatives	1,478,941.03	8.86
TOTAL VALUE	\$16,700,714.44	100.00%

FDIC rules apply and Bank Deposits are eligible for FDIC insurance but are not covered by SIPC. Cash and securities (including MMFs) are eligible for SIPC coverage. See Expanded Disclosures.

Values may include assets externally held, as a courtesy, and may not be covered by SIPC. Foreign Exchange (FX) is neither FDIC nor SIPC insured. For additional information, refer to the corresponding section of this statement.



This asset allocation represents holdings on a trade date basis, and projected settled Cash/BDP and MMF balances. These classifications do not constitute a recommendation and may differ from the classification of instruments for regulatory or tax purposes.

003838 MSADT124



Consulting and Evaluation Services Retirement Account LABORERS LOCAL 1822 PENSION FUND  
RPM DEFINED BENEFIT

## Account Summary

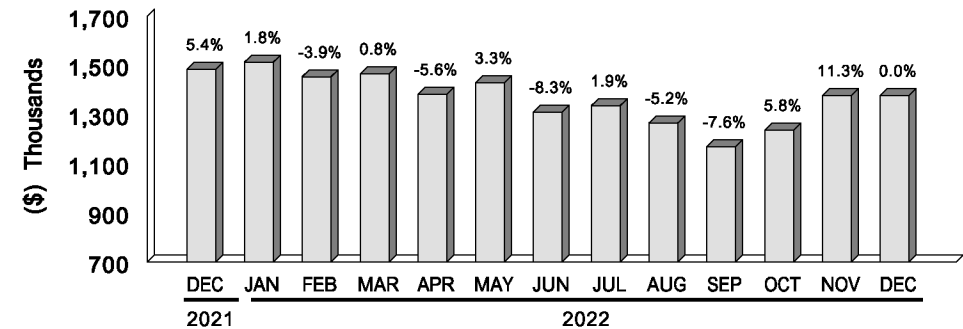
### CHANGE IN VALUE OF YOUR ACCOUNT (includes accrued interest)

	This Period (12/1/22-12/31/22)	This Year (1/1/22-12/31/22)
TOTAL BEGINNING VALUE	\$1,377,701.18	\$1,486,191.96
Credits	—	—
Debits	(692.78)	(6,654.44)
Security Transfers	—	—
Net Credits/Debits/Transfers	\$(692.78)	\$(6,654.44)
Change in Value	1,085.05	(101,444.07)
TOTAL ENDING VALUE	\$1,378,093.45	\$1,378,093.45

Net Credits / Debits include investment advisory fees as applicable. See Activity section for details.

### MARKET VALUE OVER TIME

The below chart displays the most recent thirteen months of Market Value.

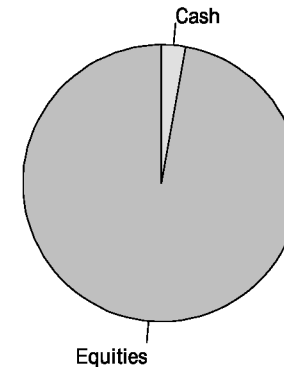


The percentages above represent the change in dollar value from the prior period. They do not represent account investment performance, as they do not consider the impact of contributions and withdrawals, nor other factors that may have affected performance calculations.

### ASSET ALLOCATION (includes accrued interest)

	Market Value	Percentage
Cash	\$39,244.76	2.85
Equities	1,338,848.69	97.15
TOTAL VALUE	\$1,378,093.45	100.00%

FDIC rules apply and Bank Deposits are eligible for FDIC insurance but are not covered by SIPC. Cash and securities (including MMFs) are eligible for SIPC coverage. See Expanded Disclosures. Values may include assets externally held, as a courtesy, and may not be covered by SIPC. Foreign Exchange (FX) is neither FDIC nor SIPC insured. For additional information, refer to the corresponding section of this statement.



This asset allocation represents holdings on a trade date basis, and projected settled Cash/BDP and MMF balances. These classifications do not constitute a recommendation and may differ from the classification of instruments for regulatory or tax purposes.

003838 MSADT124



## Account Summary

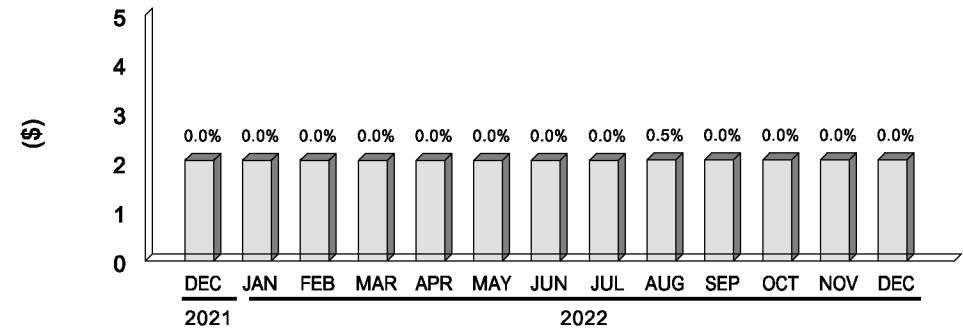
Retirement Account      LABORERS LOCAL 1822 PENSION FUND  
RPM DEFINED BENEFIT

### CHANGE IN VALUE OF YOUR ACCOUNT (includes accrued interest)

	This Period (10/1/22-12/31/22)	This Year (1/1/22-12/31/22)
TOTAL BEGINNING VALUE	\$2.06	\$2.05
Credits	—	—
Debits	—	—
Security Transfers	—	—
Net Credits/Debits/Transfers	—	—
Change in Value	—	0.01
TOTAL ENDING VALUE	\$2.06	\$2.06

### MARKET VALUE OVER TIME

The below chart displays the most recent thirteen months of Market Value.

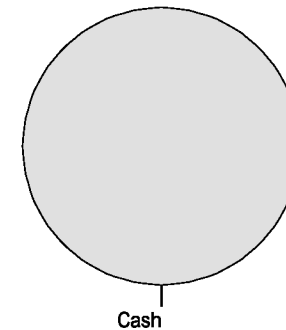


The percentages above represent the change in dollar value from the prior period. They do not represent account investment performance, as they do not consider the impact of contributions and withdrawals, nor other factors that may have affected performance calculations.

### ASSET ALLOCATION (includes accrued interest)

	Market Value	Percentage
Cash	\$2.06	100.00
TOTAL VALUE	\$2.06	100.00%

FDIC rules apply and Bank Deposits are eligible for FDIC insurance but are not covered by SIPC. Cash and securities (including MMFs) are eligible for SIPC coverage. See Expanded Disclosures. Values may include assets externally held, as a courtesy, and may not be covered by SIPC. Foreign Exchange (FX) is neither FDIC nor SIPC insured. For additional information, refer to the corresponding section of this statement.



This asset allocation represents holdings on a trade date basis, and projected settled Cash/BDP and MMF balances. These classifications do not constitute a recommendation and may differ from the classification of instruments for regulatory or tax purposes.

003838 MSADT124





Alternative Investments Advisory Retirement Account

LABORERS LOCAL 1822 PENSION FUND

## Account Summary

RPM DEFINED BENEFIT

### CHANGE IN VALUE OF YOUR ACCOUNT (includes accrued interest)

	This Period (12/1/22-12/31/22)	This Year (1/1/22-12/31/22)
TOTAL BEGINNING VALUE	\$500,540.15	—
Credits	—	500,382.00
Debits	—	(386.30)
Security Transfers	—	39.48
Net Credits/Debits/Transfers	—	\$500,035.18
Change in Value	1,328.19	1,833.16
TOTAL ENDING VALUE	\$501,868.34	\$501,868.34

Includes Assets Externally Held: \$501,867.71

Net Credits / Debits include investment advisory fees as applicable. See Activity section for details. Values may include assets externally held, which are provided to you as a courtesy, and may not be covered by SIPC. For additional information, refer to the corresponding section of this statement.

### ASSET ALLOCATION (includes accrued interest)

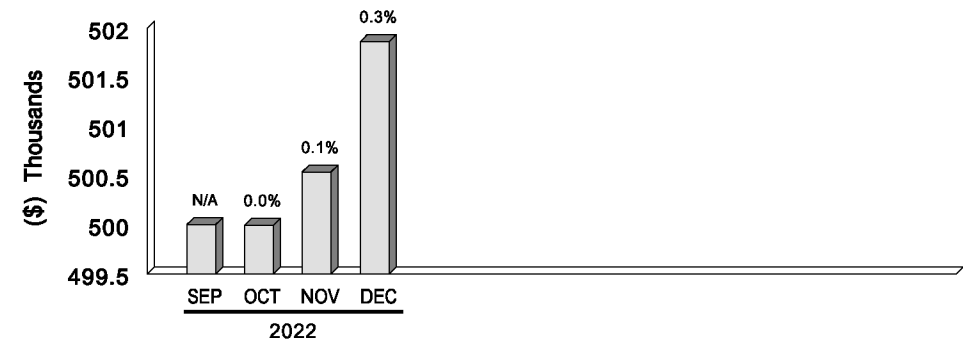
	Market Value	Percentage
Cash	\$0.63	0.00
Alternatives	501,867.71	100.00
TOTAL VALUE	\$501,868.34	100.00%

Includes Assets Externally Held: \$501,867.71

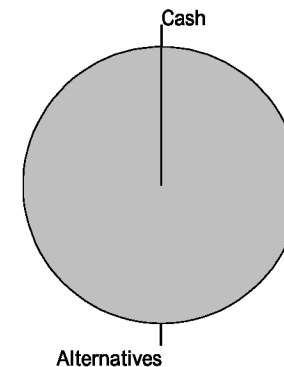
FDIC rules apply and Bank Deposits are eligible for FDIC insurance but are not covered by SIPC. Cash and securities (including MMFs) are eligible for SIPC coverage. See Expanded Disclosures. Values may include assets externally held, as a courtesy, and may not be covered by SIPC. Foreign Exchange (FX) is neither FDIC nor SIPC insured. For additional information, refer to the corresponding section of this statement.

### MARKET VALUE OVER TIME

The below chart displays the most recent thirteen months of Market Value.



The percentages above represent the change in dollar value from the prior period. They do not represent account investment performance, as they do not consider the impact of contributions and withdrawals, nor other factors that may have affected performance calculations.



This asset allocation represents holdings on a trade date basis, and projected settled Cash/BDP and MMF balances. These classifications do not constitute a recommendation and may differ from the classification of instruments for regulatory or tax purposes.

003838 MSADT124



FOR INQUIRIES CALL: N SYRACUSE/S MAIN STREET  
(315) 458-2710

00 0 02020M NM 017

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P

LABORERS' I'NTL UNION OF N.A LOCAL 1822  
PENSION FUND  
202 TWIN OAKS DR STE 200A  
SYRACUSE NY 13206-1221

ACCOUNT TYPE	
COMMERCIAL CHECKING	

ACCOUNT NUMBER	STATEMENT PERIOD
██████████	12/01/22 - 12/31/22

BEGINNING BALANCE	\$16,162.30
DEPOSITS & CREDITS	0.00
LESS CHECKS & DEBITS	0.00
LESS SERVICE CHARGES	0.00
ENDING BALANCE	\$16,162.30

ACCOUNT ACTIVITY

POSTING DATE	TRANSACTION DESCRIPTION	DEPOSITS & OTHER CREDITS (+)	WITHDRAWALS & OTHER DEBITS (-)	DAILY BALANCE
12/01/2022	BEGINNING BALANCE			\$16,162.30
	NUMBER OF DEPOSITS/CHECKS PAID	0	0	



FOR INQUIRIES CALL: N SYRACUSE/S MAIN STREET  
(315) 458-2710

00 0 02020M NM 017

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LABORERS' I'NTL UNION OF N.A LOCAL 1822  
PENSION FUND  
CLAIM ACCOUNT  
202 TWIN OAKS DR STE 200A  
SYRACUSE NY 13206-1221

ACCOUNT TYPE	
COMMERCIAL CHECKING	
ACCOUNT NUMBER	STATEMENT PERIOD
██████████	12/01/22 - 12/31/22
BEGINNING BALANCE	\$299,056.19
DEPOSITS & CREDITS	208,494.05
LESS CHECKS & DEBITS	333,803.00
LESS SERVICE CHARGES	0.00
ENDING BALANCE	\$173,747.24

ACCOUNT ACTIVITY

POSTING DATE	TRANSACTION DESCRIPTION	DEPOSITS & OTHER CREDITS (+)	WITHDRAWALS & OTHER DEBITS (-)	DAILY BALANCE
12/01/2022	BEGINNING BALANCE			\$299,056.19
12/01/2022	IRS USATAXPYMT ██████████		\$15,951.84	283,104.35
12/06/2022	LABORERS' I'NTL ACH ██████████		1,449.62	281,654.73
12/08/2022	LABORERS' I'NTL ACH ██████████		3,990.10	277,664.63
12/09/2022	CHECK NUMBER 10214		541.71	277,122.92
12/21/2022	INCOMING CHIPS FUNDS TRANSFER LABORERS LOCAL 1822 PENSION FUND RI	\$100,000.00		377,122.92
12/28/2022	IRS USATAXPYMT ██████████		250.00	376,872.92
12/29/2022	LABORERS' I'NTL ACH ██████████		283,619.73	93,253.19
12/30/2022	WEB XFER FROM CHK ██████████	108,494.05		
12/30/2022	WEB XFER TO CHK ██████████		28,000.00	173,747.24
	NUMBER OF DEPOSITS/CHECKS PAID	2	1	

CHECKS PAID SUMMARY

CHECK NO.	DATE	AMOUNT	CHECK NO.	DATE	AMOUNT	CHECK NO.	DATE	AMOUNT
10214	12/09/22	541.71						
* - GAP IN CHECK SEQUENCE R - CHECK RETURNED								
NUMBER OF CHECKS PAID			1					
AMOUNT OF CHECKS PAID			\$541.71					

FOR INQUIRIES CALL: N SYRACUSE/S MAIN STREET  
(315) 458-2710

00 0 02020M NM 017

000003538 FIDS1548D01731131969 01 000000 027542 003

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LABORERS' LOCAL UNION 1822  
HEALTH CARE FUND  
TRUSTEE ACCOUNT  
202 TWIN OAKS DR STE 200A  
SYRACUSE NY 13206-1221



ACCOUNT TYPE	
COMMERCIAL CHECKING	

ACCOUNT NUMBER	STATEMENT PERIOD
[REDACTED]	12/01/22 - 12/31/22

BEGINNING BALANCE	\$287,365.67
DEPOSITS & CREDITS	414,347.76
LESS CHECKS & DEBITS	539,689.68
LESS SERVICE CHARGES	0.00
ENDING BALANCE	\$162,023.75

Total Pension Fund Balance = \$58,232.42  
Total Health Fund Balance = \$99,241.65  
Total DC Fund Balance = \$4,549.68  
Total Balance = \$162,023.75

RECEIVED

JAN · 9 2023

ACCOUNT ACTIVITY

POSTING DATE	TRANSACTION DESCRIPTION	DEPOSITS & OTHER CREDITS (+)	WITHDRAWALS & OTHER DEBITS (-)	DAILY BALANCE
12/01/2022	BEGINNING BALANCE			\$287,365.67
12/02/2022	CHECK NUMBER 12717		\$1,218.73	
12/02/2022	CHECK NUMBER 12720		3,310.75	
12/02/2022	CHECK NUMBER 12736		1,218.73	281,617.46
12/05/2022	CHECK NUMBER 12669		954.16	
12/05/2022	CHECK NUMBER 12673		954.16	
12/05/2022	CHECK NUMBER 12696		954.16	
12/05/2022	CHECK NUMBER 12705		954.16	
12/05/2022	CHECK NUMBER 12708		954.16	
12/05/2022	CHECK NUMBER 12715		954.16	
12/05/2022	CHECK NUMBER 12735		954.16	274,938.34
12/06/2022	CHECK NUMBER 12733		1,580.00	273,358.34
12/07/2022	CHECK NUMBER 12721		20,823.16	
12/07/2022	CHECK NUMBER 12722		893.37	
12/07/2022	CHECK NUMBER 12723		36,548.45	
12/07/2022	CHECK NUMBER 12724		1,765.73	
12/07/2022	CHECK NUMBER 12725		564.58	212,763.05
12/08/2022	CHECK NUMBER 12718		90,792.38	
12/08/2022	CHECK NUMBER 12719		509.13	
12/08/2022	CHECK NUMBER 12727		10,068.30	111,393.24
12/09/2022	DEPOSIT	\$93,966.59		
12/09/2022	CHECK NUMBER 12728		3,048.71	
12/09/2022	CHECK NUMBER 12729		2,032.47	
12/09/2022	CHECK NUMBER 12730		2,237.39	
12/09/2022	CHECK NUMBER 12734		8,326.21	
12/09/2022	CHECK NUMBER 12744		1,218.73	188,496.32
12/12/2022	CHECK NUMBER 12737		242.96	188,253.36
12/13/2022	CHECK NUMBER 12738		32.81	188,220.55
12/14/2022	CHECK NUMBER 12741		2,063.25	186,157.30
12/15/2022	CHECK NUMBER 12740		299.95	185,857.35
12/16/2022	DEPOSIT	105,938.92		
12/16/2022	CHECK NUMBER 12731		600.55	
12/16/2022	CHECK NUMBER 12739		36.16	
12/16/2022	CHECK NUMBER 12746		1,247.51	
12/16/2022	CHECK NUMBER 12750		1,218.73	288,693.32

v20220701p

**Version Updates**

Version	Date updated
V20220701p	07/01/2022

**This document goes into effect August 8, 2022. Any applications filed before then would be under the interim final rule.**

**TEMPLATE 3**

**Historical Plan Information**

File name: *Template 3 Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

v20220701p

For additional submission due to merger under § 4262.4(f)(1)(ii): *Template 3 Plan Name Merged*, where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

Provide historical plan information for the 2010 plan year through the plan year immediately preceding the date the plan's initial application was filed that separately identifies: total contributions, total contribution base units (including identification of the base unit used (i.e., hourly, weekly)), average contribution rates, and number of active participants at the beginning of each plan year. Also show separately for each of the plan years in the same period all other sources of non-investment income, including, if applicable, withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if any), and other identifiable contribution streams.

If the sum of all contributions and withdrawal liabilities shown on this table does not equal the amount shown as contributions credited to the funding standard account on the plan year Schedule MB of Form 5500, include an explanation as a footnote to this table.

**PLAN INFORMATION**

Abbreviated Plan Name:	1822PF
------------------------	--------

EIN:	16-6147773
------	------------

PN:	001
-----	-----

Unit (e.g. hourly, weekly)	Hourly
----------------------------	--------

All Other Sources of Non-Investment Income

Plan Year (in order from oldest to most recent)	Plan Year Start Date	Plan Year End Date	All Other Sources of Non-Investment Income							Number of Active Participants at Beginning of Plan Year	
			Total Contributions*	Total Contribution Base Units	Average Contribution Rate	Reciprocity Contributions (if applicable)	Additional Rehab Plan Contributions (if applicable)	Other - Explain if Applicable	Withdrawal Liability Payments Collected		
2010	01/01/2010	12/31/2010	\$1,509,841	193,074	\$7.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	193
2011	01/01/2011	12/31/2011	\$2,086,818	243,787	\$8.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	165
2012	01/01/2012	12/31/2012	\$2,221,172	243,550	\$9.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	162
2013	01/01/2013	12/31/2013	\$2,611,741	270,927	\$9.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	164
2014	01/01/2014	12/31/2014	\$1,754,494	167,254	\$10.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	158
2015	01/01/2015	12/31/2015	\$1,749,413	162,434	\$10.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	133
2016	01/01/2016	12/31/2016	\$1,955,062	177,089	\$11.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	129
2017	01/01/2017	12/31/2017	\$1,832,189	161,569	\$11.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	137
2018	01/01/2018	12/31/2018	\$1,719,244	147,956	\$11.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	121
2019	01/01/2019	12/31/2019	\$1,538,928	129,213	\$11.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	115
2020	01/01/2020	12/31/2020	\$1,720,150	142,514	\$12.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	110
2021	01/01/2021	12/31/2021	\$1,683,011	139,438	\$12.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	129
2022	01/01/2022	12/31/2022	\$1,680,649	139,242	\$12.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	113

\* Total contributions shown here should be contributions based upon CBU's and should not include items separately shown in any columns under "All Other Sources of Non-Investment Income."

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

### TEMPLATE 4A

v20220701p

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

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

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

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

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

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

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

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

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

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

The information to be provided is:

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

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



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

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

**Additional instructions for each individual worksheet:**

Sheet

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

See instructions on 4A-1 Interest Rates.

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

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

On this sheet, you will provide:

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

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

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

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

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

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

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

On this sheet, you will provide:

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

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

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

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

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

On this sheet, you will provide:

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

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

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

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

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

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

On this sheet, you will provide:

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

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

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

Version	Date updated
v20220701p	07/01/2022

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

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

PLAN INFORMATION

Abbreviated Plan Name:	1822PF
EIN:	16-6147773
PN:	001
Initial Application Date:	04/03/2023
SFA Measurement Date:	12/31/2022
Last day of first plan year ending after the measurement date:	12/31/2023

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

Non-SFA Interest Rate Used:	5.85%
SFA Interest Rate Used:	3.77%

Rate used in projection of non-SFA assets.  
 Rate used in projection of SFA assets.

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

Plan Interest Rate:	6.50%
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Interest rate used for the funding standard account projections in the plan's most recently completed certification of plan status before 1/1/2021.

Corresponding ERISA Section 303(h)(2)(C)(i), (ii), and (iii) rates disregarding modifications made under clause (iv) of such section.

Month Year	(i)	(ii)	(iii)	
Month in which plan's initial application is filed, and corresponding segment rates (leave (i), (ii), and (iii) blank if the IRS Notice for this month has not yet been issued):	March 2023	2.50%	3.83%	4.06%
1 month preceding month in which plan's initial application is filed, and corresponding segment rates:	February 2023	2.31%	3.72%	4.00%
2 months preceding month in which plan's initial application is filed, and corresponding segment rates:	January 2023	2.13%	3.62%	3.93%
3 months preceding month in which plan's initial application is filed, and corresponding segment rates:	December 2022	1.95%	3.50%	3.85%

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

Non-SFA Interest Rate Limit (lowest 3rd segment rate plus 200 basis points):	5.85%
------------------------------------------------------------------------------	-------

This amount is calculated based on the other information entered above.

Non-SFA Interest Rate Calculation (lesser of Plan Interest Rate and Non-SFA Interest Rate Limit):	5.85%
Non-SFA Interest Rate Match Check:	Match

This amount is calculated based on the other information entered above.  
 If the non-SFA Interest Rate Calculation is not equal to the non-SFA Interest Rate Used, provide explanation below.

SFA Interest Rate Limit (lowest average of the 3 segment rates plus 67 basis points):	3.77%
---------------------------------------------------------------------------------------	-------

This amount is calculated based on the other information entered.

SFA Interest Rate Calculation (lesser of Plan Interest Rate and SFA Interest Rate Limit):	3.77%
SFA Interest Rate Match Check:	Match

This amount is calculated based on the other information entered above.  
 If the SFA Interest Rate Calculation is not equal to the SFA Interest Rate Used, provide explanation below.

**TEMPLATE 4A - Sheet 4A-2**

v20220701p

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

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

**PLAN INFORMATION**

Abbreviated Plan Name:	1822PF
EIN:	16-6147773
PN:	001
SFA Measurement Date:	12/31/2022

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

**PROJECTED BENEFIT PAYMENTS for:**

SFA Measurement Date		Current Retirees and Beneficiaries in Pay	Current Terminated	Current Active	New Entrants	Total
/ Plan Year Start Date	Plan Year End Date	Status	Vested Participants	Participants		
01/01/2023	12/31/2023	\$3,388,838	\$302,389	\$121,971	\$0	\$3,813,198
01/01/2024	12/31/2024	\$3,302,041	\$339,042	\$202,357	\$0	\$3,843,440
01/01/2025	12/31/2025	\$3,207,324	\$372,480	\$244,161	\$0	\$3,823,965
01/01/2026	12/31/2026	\$3,100,087	\$391,894	\$310,104	\$0	\$3,802,085
01/01/2027	12/31/2027	\$2,993,029	\$422,148	\$345,807	\$0	\$3,760,984
01/01/2028	12/31/2028	\$2,882,489	\$455,629	\$385,149	\$2	\$3,723,269
01/01/2029	12/31/2029	\$2,750,098	\$489,787	\$449,515	\$6	\$3,689,406
01/01/2030	12/31/2030	\$2,622,130	\$538,661	\$488,776	\$14	\$3,649,581
01/01/2031	12/31/2031	\$2,485,943	\$570,681	\$534,021	\$24	\$3,590,669
01/01/2032	12/31/2032	\$2,361,297	\$602,794	\$567,699	\$41	\$3,531,831
01/01/2033	12/31/2033	\$2,245,213	\$608,632	\$596,644	\$4,187	\$3,454,676
01/01/2034	12/31/2034	\$2,129,416	\$627,499	\$624,296	\$7,195	\$3,388,406
01/01/2035	12/31/2035	\$2,014,367	\$634,406	\$634,760	\$11,801	\$3,295,334
01/01/2036	12/31/2036	\$1,900,506	\$640,812	\$650,879	\$15,474	\$3,207,671
01/01/2037	12/31/2037	\$1,788,252	\$645,038	\$672,462	\$20,669	\$3,126,421
01/01/2038	12/31/2038	\$1,677,988	\$640,783	\$687,234	\$23,739	\$3,029,744
01/01/2039	12/31/2039	\$1,570,037	\$634,357	\$687,335	\$27,432	\$2,919,161
01/01/2040	12/31/2040	\$1,464,656	\$648,036	\$689,034	\$33,149	\$2,834,875
01/01/2041	12/31/2041	\$1,362,012	\$635,747	\$690,928	\$37,955	\$2,726,642
01/01/2042	12/31/2042	\$1,262,189	\$615,721	\$692,991	\$43,732	\$2,614,633
01/01/2043	12/31/2043	\$1,165,209	\$617,799	\$692,421	\$55,070	\$2,530,499
01/01/2044	12/31/2044	\$1,071,083	\$613,535	\$697,547	\$65,714	\$2,447,879
01/01/2045	12/31/2045	\$979,834	\$592,857	\$712,144	\$76,789	\$2,361,624
01/01/2046	12/31/2046	\$891,521	\$570,834	\$717,443	\$86,402	\$2,266,200
01/01/2047	12/31/2047	\$806,244	\$559,183	\$738,558	\$98,336	\$2,202,321
01/01/2048	12/31/2048	\$724,185	\$545,613	\$736,711	\$109,170	\$2,115,679
01/01/2049	12/31/2049	\$645,584	\$521,477	\$739,078	\$118,773	\$2,024,912
01/01/2050	12/31/2050	\$570,742	\$497,437	\$738,269	\$131,046	\$1,937,494
01/01/2051	12/31/2051	\$500,012	\$471,531	\$732,282	\$142,442	\$1,846,267



**TEMPLATE 4A - Sheet 4A-3**

v20220701p

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

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

**PLAN INFORMATION**

Abbreviated Plan Name:	1822PF
EIN:	16-6147773
PN:	001
SFA Measurement Date:	12/31/2022

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

SFA Measurement Date / Plan Year Start Date		Plan Year End Date	Total Participant Count at Beginning of Plan	PROJECTED ADMINISTRATIVE EXPENSES for:		
			Year	PBGC Premiums	Other	Total
01/01/2023	12/31/2023		522	\$18,270	\$346,225	\$364,495
01/01/2024	12/31/2024		512	\$18,432	\$292,624	\$311,056
01/01/2025	12/31/2025		506	\$18,722	\$296,516	\$315,238
01/01/2026	12/31/2026		497	\$18,886	\$305,809	\$324,695
01/01/2027	12/31/2027		490	\$19,110	\$315,326	\$334,436
01/01/2028	12/31/2028		479	\$19,160	\$325,309	\$344,469
01/01/2029	12/31/2029		469	\$19,229	\$335,574	\$354,803
01/01/2030	12/31/2030		459	\$19,278	\$346,169	\$365,447
01/01/2031	12/31/2031		448	\$23,296	\$353,114	\$376,410
01/01/2032	12/31/2032		438	\$23,652	\$364,050	\$387,702
01/01/2033	12/31/2033		428	\$23,968	\$375,365	\$399,333
01/01/2034	12/31/2034		418	\$24,244	\$387,069	\$411,313
01/01/2035	12/31/2035		407	\$24,420	\$399,232	\$423,652
01/01/2036	12/31/2036		395	\$24,490	\$411,872	\$436,362
01/01/2037	12/31/2037		386	\$24,704	\$424,749	\$449,453
01/01/2038	12/31/2038		377	\$24,882	\$429,580	\$454,462
01/01/2039	12/31/2039		365	\$24,820	\$413,054	\$437,874
01/01/2040	12/31/2040		354	\$24,780	\$400,451	\$425,231
01/01/2041	12/31/2041		342	\$24,624	\$384,372	\$408,996
01/01/2042	12/31/2042		331	\$24,494	\$367,701	\$392,195
01/01/2043	12/31/2043		320	\$24,320	\$355,255	\$379,575
01/01/2044	12/31/2044		309	\$24,102	\$343,080	\$367,182
01/01/2045	12/31/2045		299	\$23,920	\$330,324	\$354,244
01/01/2046	12/31/2046		289	\$23,698	\$316,232	\$339,930
01/01/2047	12/31/2047		277	\$23,268	\$307,080	\$330,348
01/01/2048	12/31/2048		267	\$23,229	\$294,123	\$317,352
01/01/2049	12/31/2049		257	\$23,130	\$280,607	\$303,737
01/01/2050	12/31/2050		245	\$22,785	\$267,839	\$290,624
01/01/2051	12/31/2051		235	\$22,560	\$254,380	\$276,940

TEMPLATE 4A - Sheet 4A-4

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

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

**PLAN INFORMATION**

Abbreviated Plan Name:	1822PF	
EIN:	16-6147773	
PN:	001	
MPRA Plan?	No	Meets the definition of a MPRA plan described in § 4262.4(a)(3)?
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A	MPRA increasing assets method described in § 4262.4(a)(2)(i). MPRA present value method described in § 4262.4(a)(2)(ii).
SFA Measurement Date:	12/31/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$18,931,644	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$15,322,483	Per § 4262.4(a)(1), the lowest whole dollar amount (not less than \$0) for which, as of the last day of each plan year during the SFA coverage period, projected SFA assets and projected non-SFA assets are both greater than or equal to zero.
Projected SFA exhaustion year:	01/01/2026	Only required on this sheet if the requested amount of SFA is based on the "basic method".
Non-SFA Interest Rate:	5.85%	Plan Year Start Date of the plan year in which the sum of annual projected benefit payments and administrative expenses for the
SFA Interest Rate:	3.77%	

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4A-2)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 4A-3)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
01/01/2023	12/31/2023	\$1,630,235	\$0	\$0	-\$3,813,198	\$0	-\$364,495.00	-\$4,177,693.00	\$498,908.10	\$11,643,698.10	\$0	\$1,155,186	\$21,717,064
01/01/2024	12/31/2024	\$1,581,327	\$0	\$0	-\$3,843,440	\$0	-\$311,056.00	-\$4,154,496.00	\$360,655.17	\$7,849,857.27	\$0	\$1,316,702	\$24,615,093
01/01/2025	12/31/2025	\$1,533,892	\$0	\$0	-\$3,823,965	\$0	-\$315,238.00	-\$4,139,203.00	\$217,915.64	\$3,928,569.91	\$0	\$1,484,849	\$27,633,834
01/01/2026	12/31/2026	\$1,487,881	\$0	\$0	-\$3,802,085	\$0	-\$324,695.00	-\$3,928,569.91	\$0.00	\$0.00	-\$198,210	\$1,654,302	\$30,577,807
01/01/2027	12/31/2027	\$1,443,246	\$0	\$0	-\$3,760,984	\$0	-\$334,436.00	\$0.00	\$0.00	\$0.00	-\$4,095,420	\$1,711,226	\$29,636,859
01/01/2028	12/31/2028	\$1,399,951	\$0	\$0	-\$3,723,269	\$0	-\$344,469.00	\$0	\$0	\$0	-\$4,067,738	\$1,655,723	\$28,624,795
01/01/2029	12/31/2029	\$1,357,947	\$0	\$0	-\$3,689,406	\$0	-\$354,803.00	\$0	\$0	\$0	-\$4,044,209	\$1,595,977	\$27,534,511
01/01/2030	12/31/2030	\$1,317,211	\$0	\$0	-\$3,649,581	\$0	-\$365,447.00	\$0	\$0	\$0	-\$4,015,028	\$1,531,858	\$26,368,552
01/01/2031	12/31/2031	\$1,277,694	\$0	\$0	-\$3,590,669	\$0	-\$376,410.00	\$0	\$0	\$0	-\$3,967,079	\$1,463,896	\$25,143,063
01/01/2032	12/31/2032	\$1,239,360	\$0	\$0	-\$3,531,831	\$0	-\$387,702.00	\$0	\$0	\$0	-\$3,919,533	\$1,392,474	\$23,855,364
01/01/2033	12/31/2033	\$1,226,964	\$0	\$0	-\$3,454,676	\$0	-\$399,333.00	\$0	\$0	\$0	-\$3,854,009	\$1,318,698	\$22,547,016
01/01/2034	12/31/2034	\$1,214,689	\$0	\$0	-\$3,388,406	\$0	-\$411,313.00	\$0	\$0	\$0	-\$3,799,719	\$1,243,388	\$21,205,374
01/01/2035	12/31/2035	\$1,202,546	\$0	\$0	-\$3,295,334	\$0	-\$423,652.00	\$0	\$0	\$0	-\$3,718,986	\$1,166,909	\$19,855,843
01/01/2036	12/31/2036	\$1,190,524	\$0	\$0	-\$3,207,671	\$0	-\$436,362.00	\$0	\$0	\$0	-\$3,644,033	\$1,089,802	\$18,492,136
01/01/2037	12/31/2037	\$1,178,623	\$0	\$0	-\$3,126,421	\$0	-\$449,453.00	\$0	\$0	\$0	-\$3,575,874	\$1,011,670	\$17,106,556
01/01/2038	12/31/2038	\$1,166,843	\$0	\$0	-\$3,029,744	\$0	-\$454,462.00	\$0	\$0	\$0	-\$3,484,206	\$932,951	\$15,722,143
01/01/2039	12/31/2039	\$1,155,171	\$0	\$0	-\$2,919,161	\$0	-\$437,874.00	\$0	\$0	\$0	-\$3,357,035	\$855,341	\$14,375,621
01/01/2040	12/31/2040	\$1,143,620	\$0	\$0	-\$2,834,875	\$0	-\$425,231.00	\$0	\$0	\$0	-\$3,260,106	\$779,067	\$13,038,202
01/01/2041	12/31/2041	\$1,132,190	\$0	\$0	-\$2,726,642	\$0	-\$408,996.00	\$0	\$0	\$0	-\$3,135,638	\$704,134	\$11,738,888
01/01/2042	12/31/2042	\$1,120,868	\$0	\$0	-\$2,614,633	\$0	-\$392,195.00	\$0	\$0	\$0	-\$3,006,828	\$631,561	\$10,484,489
01/01/2043	12/31/2043	\$1,109,655	\$0	\$0	-\$2,530,499	\$0	-\$379,575.00	\$0	\$0	\$0	-\$2,910,074	\$560,680	\$9,244,751
01/01/2044	12/31/2044	\$1,098,563	\$0	\$0	-\$2,447,879	\$0	-\$367,182.00	\$0	\$0	\$0	-\$2,815,061	\$490,610	\$8,018,863
01/01/2045	12/31/2045	\$1,087,579	\$0	\$0	-\$2,361,624	\$0	-\$354,244.00	\$0	\$0	\$0	-\$2,715,868	\$421,476	\$6,812,051
01/01/2046	12/31/2046	\$1,076,704	\$0	\$0	-\$2,266,200	\$0	-\$339,930.00	\$0	\$0	\$0	-\$2,606,130	\$353,769	\$5,636,394
01/01/2047	12/31/2047	\$1,065,938	\$0	\$0	-\$2,202,321	\$0	-\$330,348.00	\$0	\$0	\$0	-\$2,532,669	\$286,827	\$4,456,491
01/01/2048	12/31/2048	\$1,055,280	\$0	\$0	-\$2,115,679	\$0	-\$317,352.00	\$0	\$0	\$0	-\$2,433,031	\$220,405	\$3,299,145
01/01/2049	12/31/2049	\$1,044,731	\$0	\$0	-\$2,024,912	\$0	-\$303,737.00	\$0	\$0	\$0	-\$2,328,649	\$155,445	\$2,170,672
01/01/2050	12/31/2050	\$1,034,278	\$0	\$0	-\$1,937,494	\$0	-\$290,624.00	\$0	\$0	\$0	-\$2,228,118	\$92,065	\$1,068,897
01/01/2051	12/31/2051	\$1,023,934	\$0	\$0	-\$1,846,267	\$0	-\$276,940.00	\$0	\$0	\$0	-\$2,123,207	\$30,377	\$1.32



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

**TEMPLATE 5A**

v20220701p

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

File name: *Template 5A Plan Name*, where "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 5A is not required if all assumptions and methods used to determine the requested SFA amount are identical to those used in the most recent actuarial certification of plan status completed before 1/1/2021 ("pre-2021 certification of plan status"), except the non-SFA and SFA interest rates, and except any assumptions that were changed in accordance with Section III, Acceptable Assumption Changes in PBGC's SFA assumptions guidance (other than the acceptable assumption change for "missing" terminated vested participants described in Section III.E. of PBGC's SFA assumptions guidance).*

Provide a separate deterministic projection ("Baseline") using the same calculation methodology used to determine the requested SFA amount, in the same format as Template 4A (Sheets 4A-2, 4A-3, and either 4A-4 or 4A-5) that shows the amount of SFA that would be determined if all underlying assumptions and methods used in the projection were the same as those used in the pre-2021 certification of plan status, except the plan's non-SFA interest rate and SFA interest rate, which should be the same as used in Template 4A (Sheet 4A-1).

For purposes of this Template 5A, any assumption change made in accordance with Section III, Acceptable Assumption Changes, in PBGC's SFA assumptions guidance should be reflected in this Baseline calculation of the SFA amount and supporting projection information, except that an assumption change for "missing" terminated vested participants described in Section III.E of PBGC's SFA assumptions guidance should not be reflected in the Baseline projections. See examples in the SFA instructions for Section C, Item (5).

Additional instructions for each individual worksheet:

Sheet

**5A-1 Baseline - Benefit Payments for the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"**

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

**5A-2 Baseline - Participant Count and Administrative Expenses for the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"**

See Template 4A instructions for Sheet 4A-3, except provide the projected total participant count and administrative expense projection used to determine the Baseline SFA amount.

**5A-3 Baseline - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method**

For non-MPRA plans, see Template 4A instructions for Sheet 4A-4, except provide the projection used to determine the Baseline SFA amount under the "basic method" described in § 4262.4(a)(1). Unlike Sheet 4A-4, it is not necessary to explicitly identify the projected SFA exhaustion year in Sheet 5A-3.

For MPRA plans for which the requested amount of SFA is determined under the "increasing assets method", see Template 4A instructions for Sheet 4A-5, except provide the projection used to determine the Baseline SFA amount under the "increasing assets method" described in § 4262.4(a)(2)(i). Unlike Sheet 4A-5, it is not necessary to identify the projected SFA exhaustion year in Sheet 5A-3.

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

Version	Date updated
v20220701p	07/01/2022

**TEMPLATE 5A - Sheet 5A-1**

v20220701p

**Baseline - Benefit Payments for the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"**

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

**PLAN INFORMATION**

Abbreviated Plan Name:	1822PF
EIN:	16-6147773
PN:	001
SFA Measurement Date:	12/31/2022

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

SFA Measurement Date / Plan Year Start Date		Plan Year End Date	PROJECTED BENEFIT PAYMENTS for:				Total
			Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	
01/01/2023	12/31/2023		\$3,388,838	\$302,389	\$122,153	\$0	\$3,813,380
01/01/2024	12/31/2024		\$3,302,041	\$339,042	\$203,502	\$0	\$3,844,585
01/01/2025	12/31/2025		\$3,207,324	\$372,480	\$246,233	\$0	\$3,826,037
01/01/2026	12/31/2026		\$3,100,087	\$391,894	\$314,540	\$0	\$3,806,521
01/01/2027	12/31/2027		\$2,993,029	\$422,148	\$351,361	\$0	\$3,766,538
01/01/2028	12/31/2028		\$2,882,489	\$455,629	\$392,559	\$3	\$3,730,680
01/01/2029	12/31/2029		\$2,750,098	\$489,787	\$460,048	\$13	\$3,699,946
01/01/2030	12/31/2030		\$2,622,130	\$538,661	\$501,733	\$28	\$3,662,552
01/01/2031	12/31/2031		\$2,485,943	\$570,681	\$550,691	\$52	\$3,607,367
01/01/2032	12/31/2032		\$2,361,297	\$602,794	\$588,935	\$87	\$3,553,113
01/01/2033	12/31/2033		\$2,245,213	\$608,632	\$621,603	\$8,462	\$3,483,910
01/01/2034	12/31/2034		\$2,129,416	\$627,499	\$652,490	\$15,603	\$3,425,008
01/01/2035	12/31/2035		\$2,014,367	\$634,406	\$664,779	\$24,913	\$3,338,465
01/01/2036	12/31/2036		\$1,900,506	\$640,812	\$684,019	\$33,250	\$3,258,587
01/01/2037	12/31/2037		\$1,788,252	\$645,038	\$710,880	\$43,670	\$3,187,840
01/01/2038	12/31/2038		\$1,677,988	\$640,783	\$728,300	\$51,646	\$3,098,717
01/01/2039	12/31/2039		\$1,570,037	\$634,357	\$731,123	\$60,592	\$2,996,109
01/01/2040	12/31/2040		\$1,464,656	\$648,036	\$735,273	\$73,433	\$2,921,398
01/01/2041	12/31/2041		\$1,362,012	\$635,747	\$738,754	\$85,315	\$2,821,828
01/01/2042	12/31/2042		\$1,262,189	\$615,721	\$743,827	\$98,576	\$2,720,313
01/01/2043	12/31/2043		\$1,165,209	\$617,799	\$745,659	\$120,877	\$2,649,544
01/01/2044	12/31/2044		\$1,071,083	\$613,535	\$755,497	\$142,964	\$2,583,079
01/01/2045	12/31/2045		\$979,834	\$592,857	\$773,705	\$165,808	\$2,512,204
01/01/2046	12/31/2046		\$891,521	\$570,834	\$781,945	\$187,042	\$2,431,342
01/01/2047	12/31/2047		\$806,244	\$559,183	\$810,696	\$211,356	\$2,387,479
01/01/2048	12/31/2048		\$724,185	\$545,613	\$810,446	\$234,487	\$2,314,731
01/01/2049	12/31/2049		\$645,584	\$521,477	\$815,719	\$256,250	\$2,239,030
01/01/2050	12/31/2050		\$570,742	\$497,437	\$817,478	\$282,223	\$2,167,880
01/01/2051	12/31/2051		\$500,012	\$471,531	\$813,997	\$307,471	\$2,093,011

**TEMPLATE 5A - Sheet 5A-2**

v20220701p

**Baseline - Participant Count and Administrative Expenses for the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"**

See Template 4A instructions for Sheet 4A-3, except provide the projected total participant count and administrative expense projection used to determine the Baseline SFA amount.

**PLAN INFORMATION**

Abbreviated Plan Name:	1822PF
EIN:	16-6147773
PN:	001
SFA Measurement Date:	12/31/2022

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

SFA Measurement Date / Plan Year Start Date		Plan Year End Date	Total Participant Count at Beginning of Plan Year	PROJECTED ADMINISTRATIVE EXPENSES for:		
				PBGC Premiums	Other	Total
01/01/2023	12/31/2023	525	\$18,375	\$289,426	\$307,801	
01/01/2024	12/31/2024	519	\$18,684	\$298,351	\$317,035	
01/01/2025	12/31/2025	516	\$19,092	\$307,454	\$326,546	
01/01/2026	12/31/2026	510	\$19,380	\$316,962	\$336,342	
01/01/2027	12/31/2027	506	\$19,734	\$326,698	\$346,432	
01/01/2028	12/31/2028	498	\$19,920	\$336,905	\$356,825	
01/01/2029	12/31/2029	491	\$20,131	\$347,399	\$367,530	
01/01/2030	12/31/2030	483	\$20,286	\$358,270	\$378,556	
01/01/2031	12/31/2031	475	\$24,700	\$365,213	\$389,913	
01/01/2032	12/31/2032	467	\$25,218	\$376,392	\$401,610	
01/01/2033	12/31/2033	458	\$25,648	\$388,010	\$413,658	
01/01/2034	12/31/2034	449	\$26,042	\$400,026	\$426,068	
01/01/2035	12/31/2035	439	\$26,340	\$412,510	\$438,850	
01/01/2036	12/31/2036	428	\$26,536	\$425,480	\$452,016	
01/01/2037	12/31/2037	419	\$26,816	\$438,760	\$465,576	
01/01/2038	12/31/2038	411	\$27,126	\$452,417	\$479,543	
01/01/2039	12/31/2039	400	\$27,200	\$466,729	\$493,929	
01/01/2040	12/31/2040	390	\$27,300	\$410,910	\$438,210	
01/01/2041	12/31/2041	379	\$27,288	\$395,986	\$423,274	
01/01/2042	12/31/2042	368	\$27,232	\$380,815	\$408,047	
01/01/2043	12/31/2043	358	\$27,208	\$370,224	\$397,432	
01/01/2044	12/31/2044	348	\$27,144	\$360,318	\$387,462	
01/01/2045	12/31/2045	339	\$27,120	\$349,711	\$376,831	
01/01/2046	12/31/2046	329	\$26,978	\$337,723	\$364,701	
01/01/2047	12/31/2047	318	\$26,712	\$331,410	\$358,122	
01/01/2048	12/31/2048	309	\$26,883	\$320,327	\$347,210	
01/01/2049	12/31/2049	299	\$26,910	\$308,945	\$335,855	
01/01/2050	12/31/2050	288	\$26,784	\$298,398	\$325,182	
01/01/2051	12/31/2051	279	\$26,784	\$287,168	\$313,952	

TEMPLATE 5A - Sheet 5A-3

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

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

PLAN INFORMATION

Abbreviated Plan Name:	1822PF
EIN:	16-6147773
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$18,931,644
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$5,059,704
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

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

SFA Measurement Date / Plan Year Start Date		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Plan Year End Date		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 5A-1)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 5A-2)	Benefit Payments from (4) and (5) and Administrative Expenses from (6) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses from (6) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
01/01/2023	12/31/2023	\$2,051,900	\$0	\$0	-\$3,813,380	\$0	-\$307,801	-\$4,121,181	\$113,067	\$1,051,590	\$0	\$1,167,519	\$22,151,063
01/01/2024	12/31/2024	\$2,051,900	\$0	\$0	-\$3,844,585	\$0	-\$317,035	-\$1,051,590	\$0	\$0	-\$3,110,030	\$1,264,887	\$22,357,820
01/01/2025	12/31/2025	\$2,051,900	\$0	\$0	-\$3,826,037	\$0	-\$326,546	\$0	\$0	\$0	-\$4,152,583	\$1,246,487	\$21,503,624
01/01/2026	12/31/2026	\$2,051,900	\$0	\$0	-\$3,806,521	\$0	-\$336,342	\$0	\$0	\$0	-\$4,142,863	\$1,196,801	\$20,609,463
01/01/2027	12/31/2027	\$2,051,900	\$0	\$0	-\$3,766,538	\$0	-\$346,432	\$0	\$0	\$0	-\$4,112,970	\$1,145,367	\$19,693,760
01/01/2028	12/31/2028	\$2,051,900	\$0	\$0	-\$3,730,680	\$0	-\$356,825	\$0	\$0	\$0	-\$4,087,505	\$1,092,544	\$18,750,698
01/01/2029	12/31/2029	\$2,051,900	\$0	\$0	-\$3,699,946	\$0	-\$367,530	\$0	\$0	\$0	-\$4,067,476	\$1,037,960	\$17,773,083
01/01/2030	12/31/2030	\$2,051,900	\$0	\$0	-\$3,662,552	\$0	-\$378,556	\$0	\$0	\$0	-\$4,041,108	\$981,541	\$16,765,416
01/01/2031	12/31/2031	\$2,051,900	\$0	\$0	-\$3,607,367	\$0	-\$389,913	\$0	\$0	\$0	-\$3,997,280	\$923,874	\$15,743,910
01/01/2032	12/31/2032	\$2,051,900	\$0	\$0	-\$3,553,113	\$0	-\$401,610	\$0	\$0	\$0	-\$3,954,723	\$865,361	\$14,706,448
01/01/2033	12/31/2033	\$2,051,900	\$0	\$0	-\$3,483,910	\$0	-\$413,658	\$0	\$0	\$0	-\$3,897,568	\$806,341	\$13,667,122
01/01/2034	12/31/2034	\$2,051,900	\$0	\$0	-\$3,425,008	\$0	-\$426,068	\$0	\$0	\$0	-\$3,851,076	\$746,901	\$12,614,847
01/01/2035	12/31/2035	\$2,051,900	\$0	\$0	-\$3,338,465	\$0	-\$438,850	\$0	\$0	\$0	-\$3,777,315	\$687,500	\$11,576,932
01/01/2036	12/31/2036	\$2,051,900	\$0	\$0	-\$3,258,587	\$0	-\$452,016	\$0	\$0	\$0	-\$3,710,603	\$628,733	\$10,546,962
01/01/2037	12/31/2037	\$2,051,900	\$0	\$0	-\$3,187,840	\$0	-\$465,576	\$0	\$0	\$0	-\$3,653,416	\$570,153	\$9,515,599
01/01/2038	12/31/2038	\$2,051,900	\$0	\$0	-\$3,098,717	\$0	-\$479,543	\$0	\$0	\$0	-\$3,578,260	\$512,017	\$8,501,256
01/01/2039	12/31/2039	\$2,051,900	\$0	\$0	-\$2,996,109	\$0	-\$493,929	\$0	\$0	\$0	-\$3,490,038	\$455,258	\$7,518,376
01/01/2040	12/31/2040	\$2,051,900	\$0	\$0	-\$2,921,398	\$0	-\$438,210	\$0	\$0	\$0	-\$3,359,608	\$401,575	\$6,612,242
01/01/2041	12/31/2041	\$2,051,900	\$0	\$0	-\$2,821,828	\$0	-\$423,274	\$0	\$0	\$0	-\$3,245,102	\$351,915	\$5,770,955
01/01/2042	12/31/2042	\$2,051,900	\$0	\$0	-\$2,720,313	\$0	-\$408,047	\$0	\$0	\$0	-\$3,128,360	\$306,114	\$5,000,609
01/01/2043	12/31/2043	\$2,051,900	\$0	\$0	-\$2,649,544	\$0	-\$397,432	\$0	\$0	\$0	-\$3,046,976	\$263,430	\$4,268,963
01/01/2044	12/31/2044	\$2,051,900	\$0	\$0	-\$2,583,079	\$0	-\$387,462	\$0	\$0	\$0	-\$2,970,541	\$222,864	\$3,573,186
01/01/2045	12/31/2045	\$2,051,900	\$0	\$0	-\$2,512,204	\$0	-\$376,831	\$0	\$0	\$0	-\$2,889,035	\$184,545	\$2,920,596
01/01/2046	12/31/2046	\$2,051,900	\$0	\$0	-\$2,431,342	\$0	-\$364,701	\$0	\$0	\$0	-\$2,796,043	\$149,089	\$2,325,542
01/01/2047	12/31/2047	\$2,051,900	\$0	\$0	-\$2,387,479	\$0	-\$358,122	\$0	\$0	\$0	-\$2,745,601	\$115,753	\$1,747,595
01/01/2048	12/31/2048	\$2,051,900	\$0	\$0	-\$2,314,731	\$0	-\$347,210	\$0	\$0	\$0	-\$2,661,941	\$84,391	\$1,221,944
01/01/2049	12/31/2049	\$2,051,900	\$0	\$0	-\$2,239,030	\$0	-\$335,855	\$0	\$0	\$0	-\$2,574,885	\$56,186	\$755,146
01/01/2050	12/31/2050	\$2,051,900	\$0	\$0	-\$2,167,880	\$0	-\$325,182	\$0	\$0	\$0	-\$2,493,062	\$31,272	\$345,256
01/01/2051	12/31/2051	\$2,051,900	\$0	\$0	-\$2,093,011	\$0	-\$313,952	\$0	\$0	\$0	-\$2,406,963	\$9,812	\$4



**This document goes into effect August 8, 2022. Any applications filed before then would be under  
TEMPLATE 6A**

v20220701p

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

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

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

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

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

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

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

**Additional instructions for each individual worksheet:**

Sheet

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Version	Date updated
v20220701p	07/01/2022



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

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

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

**PLAN INFORMATION**

Abbreviated Plan Name:	1822PF
EIN:	16-6147773
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount	
1	Baseline	N/A	\$5,059,704	NOTE: A sheet with Recon Details is not required for the last Item number provided, since that information should be the same as provided in Template 4A. From Template 5A.
2	Change in Expense Assumption	(\$89,813)	\$4,969,891	Show details supporting the SFA amount on Sheet 6A-2.
3	Change in Future Employment Assumption	\$10,352,592	\$15,322,483	Show details supporting the SFA amount on Sheet 6A-3.
4				Show details supporting the SFA amount on Sheet 6A-4.
5				Show details supporting the SFA amount on Sheet 6A-5.

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

TEMPLATE 6A - Sheet 6A-2

Item Description (from 6A-1):	Change in Expense Assumption
-------------------------------	------------------------------

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

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

PLAN INFORMATION

Abbreviated Plan Name:	1822PF
EIN:	16-6147773
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$18,931,644
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$4,969,891
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
01/01/2023	12/31/2023	\$2,051,900	\$0	\$0	-\$3,813,380	\$0	-\$364,495	-\$4,177,875	\$108,612	\$900,628	\$0	\$1,167,519	\$22,151,063
01/01/2024	12/31/2024	\$2,051,900	\$0	\$0	-\$3,844,585	\$0	-\$311,056	-\$900,628	\$0	\$0	-\$3,255,013	\$1,260,646	\$22,208,596
01/01/2025	12/31/2025	\$2,051,900	\$0	\$0	-\$3,826,037	\$0	-\$315,238	\$0	\$0	\$0	-\$4,141,275	\$1,238,089	\$21,357,310
01/01/2026	12/31/2026	\$2,051,900	\$0	\$0	-\$3,806,521	\$0	-\$324,695	\$0	\$0	\$0	-\$4,131,216	\$1,188,583	\$20,466,577
01/01/2027	12/31/2027	\$2,051,900	\$0	\$0	-\$3,766,538	\$0	-\$334,436	\$0	\$0	\$0	-\$4,100,974	\$1,137,359	\$19,554,862
01/01/2028	12/31/2028	\$2,051,900	\$0	\$0	-\$3,730,680	\$0	-\$344,469	\$0	\$0	\$0	-\$4,075,149	\$1,084,779	\$18,616,392
01/01/2029	12/31/2029	\$2,051,900	\$0	\$0	-\$3,699,946	\$0	-\$354,803	\$0	\$0	\$0	-\$4,054,749	\$1,030,476	\$17,644,019
01/01/2030	12/31/2030	\$2,051,900	\$0	\$0	-\$3,662,552	\$0	-\$365,447	\$0	\$0	\$0	-\$4,027,999	\$974,374	\$16,642,294
01/01/2031	12/31/2031	\$2,051,900	\$0	\$0	-\$3,607,367	\$0	-\$376,410	\$0	\$0	\$0	-\$3,983,777	\$917,067	\$15,627,484
01/01/2032	12/31/2032	\$2,051,900	\$0	\$0	-\$3,553,113	\$0	-\$387,702	\$0	\$0	\$0	-\$3,940,815	\$858,957	\$14,597,526
01/01/2033	12/31/2033	\$2,051,900	\$0	\$0	-\$3,483,910	\$0	-\$399,333	\$0	\$0	\$0	-\$3,883,243	\$800,388	\$13,566,572
01/01/2034	12/31/2034	\$2,051,900	\$0	\$0	-\$3,425,008	\$0	-\$411,313	\$0	\$0	\$0	-\$3,836,321	\$741,450	\$12,523,601
01/01/2035	12/31/2035	\$2,051,900	\$0	\$0	-\$3,338,465	\$0	-\$423,652	\$0	\$0	\$0	-\$3,762,117	\$682,607	\$11,495,990
01/01/2036	12/31/2036	\$2,051,900	\$0	\$0	-\$3,258,587	\$0	-\$436,362	\$0	\$0	\$0	-\$3,694,949	\$624,456	\$10,477,398
01/01/2037	12/31/2037	\$2,051,900	\$0	\$0	-\$3,187,840	\$0	-\$449,453	\$0	\$0	\$0	-\$3,637,293	\$566,555	\$9,458,560
01/01/2038	12/31/2038	\$2,051,900	\$0	\$0	-\$3,098,717	\$0	-\$462,937	\$0	\$0	\$0	-\$3,561,654	\$509,165	\$8,457,971
01/01/2039	12/31/2039	\$2,051,900	\$0	\$0	-\$2,996,109	\$0	-\$449,416	\$0	\$0	\$0	-\$3,445,525	\$454,028	\$7,518,374
01/01/2040	12/31/2040	\$2,051,900	\$0	\$0	-\$2,921,398	\$0	-\$438,210	\$0	\$0	\$0	-\$3,359,608	\$401,574	\$6,612,240
01/01/2041	12/31/2041	\$2,051,900	\$0	\$0	-\$2,821,828	\$0	-\$423,274	\$0	\$0	\$0	-\$3,245,102	\$351,915	\$5,770,953
01/01/2042	12/31/2042	\$2,051,900	\$0	\$0	-\$2,720,313	\$0	-\$408,047	\$0	\$0	\$0	-\$3,128,360	\$306,114	\$5,000,608
01/01/2043	12/31/2043	\$2,051,900	\$0	\$0	-\$2,649,544	\$0	-\$397,432	\$0	\$0	\$0	-\$3,046,976	\$263,430	\$4,268,961
01/01/2044	12/31/2044	\$2,051,900	\$0	\$0	-\$2,583,079	\$0	-\$387,462	\$0	\$0	\$0	-\$2,970,541	\$222,864	\$3,573,184
01/01/2045	12/31/2045	\$2,051,900	\$0	\$0	-\$2,512,204	\$0	-\$376,831	\$0	\$0	\$0	-\$2,889,035	\$184,545	\$2,920,594
01/01/2046	12/31/2046	\$2,051,900	\$0	\$0	-\$2,431,342	\$0	-\$364,701	\$0	\$0	\$0	-\$2,796,043	\$149,089	\$2,325,540
01/01/2047	12/31/2047	\$2,051,900	\$0	\$0	-\$2,387,479	\$0	-\$358,122	\$0	\$0	\$0	-\$2,745,601	\$115,753	\$1,747,592
01/01/2048	12/31/2048	\$2,051,900	\$0	\$0	-\$2,314,731	\$0	-\$347,210	\$0	\$0	\$0	-\$2,661,941	\$84,390	\$1,221,942
01/01/2049	12/31/2049	\$2,051,900	\$0	\$0	-\$2,239,030	\$0	-\$335,855	\$0	\$0	\$0	-\$2,574,885	\$56,186	\$755,143
01/01/2050	12/31/2050	\$2,051,900	\$0	\$0	-\$2,167,880	\$0	-\$325,182	\$0	\$0	\$0	-\$2,493,062	\$31,272	\$345,253
01/01/2051	12/31/2051	\$2,051,900	\$0	\$0	-\$2,093,011	\$0	-\$313,952	\$0	\$0	\$0	-\$2,406,963	\$9,812	\$1

TEMPLATE 6A - Sheet 6A-3

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

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

PLAN INFORMATION

Abbreviated Plan Name:	1822PF
EIN:	16-6147773
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$18,931,644
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$15,322,483
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
01/01/2023	12/31/2023	\$1,630,235	\$0	\$0	-\$3,813,198	\$0	-\$364,495	-\$4,177,693	\$498,908	\$11,643,698	\$0	\$1,155,186	\$21,717,064
01/01/2024	12/31/2024	\$1,581,327	\$0	\$0	-\$3,843,440	\$0	-\$311,056	-\$4,154,496	\$360,655	\$7,849,857	\$0	\$1,316,702	\$24,615,093
01/01/2025	12/31/2025	\$1,533,892	\$0	\$0	-\$3,823,965	\$0	-\$315,238	-\$4,139,203	\$217,916	\$3,928,570	\$0	\$1,484,849	\$27,633,834
01/01/2026	12/31/2026	\$1,487,881	\$0	\$0	-\$3,802,085	\$0	-\$324,695	-\$3,928,570	\$0	\$0	-\$198,210	\$1,654,302	\$30,577,807
01/01/2027	12/31/2027	\$1,443,246	\$0	\$0	-\$3,760,984	\$0	-\$334,436	\$0	\$0	\$0	-\$4,095,420	\$1,711,226	\$29,636,859
01/01/2028	12/31/2028	\$1,399,951	\$0	\$0	-\$3,723,269	\$0	-\$344,469	\$0	\$0	\$0	-\$4,067,738	\$1,655,723	\$28,624,795
01/01/2029	12/31/2029	\$1,357,947	\$0	\$0	-\$3,689,406	\$0	-\$354,803	\$0	\$0	\$0	-\$4,044,209	\$1,595,977	\$27,534,511
01/01/2030	12/31/2030	\$1,317,211	\$0	\$0	-\$3,649,581	\$0	-\$365,447	\$0	\$0	\$0	-\$4,015,028	\$1,531,858	\$26,368,552
01/01/2031	12/31/2031	\$1,277,694	\$0	\$0	-\$3,590,669	\$0	-\$376,410	\$0	\$0	\$0	-\$3,967,079	\$1,463,896	\$25,143,063
01/01/2032	12/31/2032	\$1,239,360	\$0	\$0	-\$3,531,831	\$0	-\$387,702	\$0	\$0	\$0	-\$3,919,533	\$1,392,474	\$23,855,364
01/01/2033	12/31/2033	\$1,226,964	\$0	\$0	-\$3,454,676	\$0	-\$399,333	\$0	\$0	\$0	-\$3,854,009	\$1,318,698	\$22,547,016
01/01/2034	12/31/2034	\$1,214,689	\$0	\$0	-\$3,388,406	\$0	-\$411,313	\$0	\$0	\$0	-\$3,799,719	\$1,243,388	\$21,205,374
01/01/2035	12/31/2035	\$1,202,546	\$0	\$0	-\$3,295,334	\$0	-\$423,652	\$0	\$0	\$0	-\$3,718,986	\$1,166,909	\$19,855,843
01/01/2036	12/31/2036	\$1,190,524	\$0	\$0	-\$3,207,671	\$0	-\$436,362	\$0	\$0	\$0	-\$3,644,033	\$1,089,802	\$18,492,136
01/01/2037	12/31/2037	\$1,178,623	\$0	\$0	-\$3,126,421	\$0	-\$449,453	\$0	\$0	\$0	-\$3,575,874	\$1,011,670	\$17,106,556
01/01/2038	12/31/2038	\$1,166,843	\$0	\$0	-\$3,029,744	\$0	-\$454,462	\$0	\$0	\$0	-\$3,484,206	\$932,951	\$15,722,143
01/01/2039	12/31/2039	\$1,155,171	\$0	\$0	-\$2,919,161	\$0	-\$437,874	\$0	\$0	\$0	-\$3,357,035	\$855,341	\$14,375,621
01/01/2040	12/31/2040	\$1,143,620	\$0	\$0	-\$2,834,875	\$0	-\$425,231	\$0	\$0	\$0	-\$3,260,106	\$779,067	\$13,038,202
01/01/2041	12/31/2041	\$1,132,190	\$0	\$0	-\$2,726,642	\$0	-\$408,996	\$0	\$0	\$0	-\$3,135,638	\$704,134	\$11,738,888
01/01/2042	12/31/2042	\$1,120,868	\$0	\$0	-\$2,614,633	\$0	-\$392,195	\$0	\$0	\$0	-\$3,006,828	\$631,561	\$10,484,489
01/01/2043	12/31/2043	\$1,109,655	\$0	\$0	-\$2,530,499	\$0	-\$379,575	\$0	\$0	\$0	-\$2,910,074	\$560,680	\$9,244,751
01/01/2044	12/31/2044	\$1,098,563	\$0	\$0	-\$2,447,879	\$0	-\$367,182	\$0	\$0	\$0	-\$2,815,061	\$490,610	\$8,018,863
01/01/2045	12/31/2045	\$1,087,579	\$0	\$0	-\$2,361,624	\$0	-\$354,244	\$0	\$0	\$0	-\$2,715,868	\$421,476	\$6,812,051
01/01/2046	12/31/2046	\$1,076,704	\$0	\$0	-\$2,266,200	\$0	-\$339,930	\$0	\$0	\$0	-\$2,606,130	\$353,769	\$5,636,394
01/01/2047	12/31/2047	\$1,065,938	\$0	\$0	-\$2,202,321	\$0	-\$330,348	\$0	\$0	\$0	-\$2,532,669	\$286,827	\$4,456,491
01/01/2048	12/31/2048	\$1,055,280	\$0	\$0	-\$2,115,679	\$0	-\$317,352	\$0	\$0	\$0	-\$2,433,031	\$220,405	\$3,299,145
01/01/2049	12/31/2049	\$1,044,731	\$0	\$0	-\$2,024,912	\$0	-\$303,737	\$0	\$0	\$0	-\$2,328,649	\$155,445	\$2,170,672
01/01/2050	12/31/2050	\$1,034,278	\$0	\$0	-\$1,937,494	\$0	-\$290,624	\$0	\$0	\$0	-\$2,228,118	\$92,065	\$1,068,897
01/01/2051	12/31/2051	\$1,023,934	\$0	\$0	-\$1,846,267	\$0	-\$276,940	\$0	\$0	\$0	-\$2,123,207	\$30,377	\$1







v20220701p

**Version Updates**

Version	Date updated
v20220701p	07/01/2022

## TEMPLATE 7

v20220701p

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

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

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

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

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

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

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

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

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

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

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

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



## TEMPLATE 7

v20220701p

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

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

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

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

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

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

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

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

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

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

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

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

**Template 7 - Sheet 7b**

v20220701p

**Assumption/Method Changes - SFA Amount**

**PLAN INFORMATION**

Abbreviated Plan Name:	1822PF
EIN:	16-6147773
PN:	001

	(A)	(B)	(C)
Assumption/Method That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption/method used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption/method used to determine the requested SFA amount (if different)	Brief explanation on why the assumption/method in (A) is no longer reasonable and why the assumption/method in (B) is reasonable
Mortality	RP 2014 BC Tables	PRI BC 2012 Tables	The tables used prior are out of date.
New Entrant Profile	A simplified assumption was used prior.	Based on characteristics of the new entrants over the last five years.	New assumption is reasonable as it's based on the last five years of Plan experience.
Future Employment	Assumed employment remained level in the future	Declining employment	Based on review of the last ten years, a declining assumption is more appropriate.
Administrative Expense	\$265,000 payable at the beginning of the year, annually increasing 3.0%.	\$364,495 for 2023, \$311,056 for 2024, \$315,238 for 2025 then annually increasing by 3.0% per year thereafter capped at 15% of the expected benefit payments.	This administrative expense assumption was thoroughly detailed prior to the revised application. This change accounts for both historic expenses and future expected expenses.
Contribution Rate Assumption	The average contribution rate of \$11.72 was based off the contribution rate of \$11.65 for building and \$11.85 for heavy highway.	The average contribution rate of \$12.07 was based off the contribution rate of \$11.90 for building and \$12.07 for heavy highway.	This assumption reflects the actual contribution rate increases that became effective 7/1/2020.

v20220701p

**Version Updates**

Version	Date updated
v20220701p	07/01/2022



**This document goes into effect August 8, 2022. Any applications filed before then would be under the interim final rule.**

**TEMPLATE 8**

File name: *Template 8 Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

v20220701p

**Contribution and Withdrawal Liability Details**

Provide details of the projected contributions and withdrawal liability payments used to calculate the requested SFA amount. This should include total contributions, contribution base units (including identification of the base unit used (i.e., hourly, weekly)), average contribution rate(s), reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and any other identifiable contribution streams. For withdrawal liability, separately show amounts for currently withdrawn employers and for future assumed withdrawals. Also provide the projected number of active participants at the beginning of each plan year.

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.

**PLAN INFORMATION**

Abbreviated Plan Name:	1822PF
EIN:	16-6147773
PN:	001
Unit (e.g. hourly, weekly)	Hourly

All Other Sources of Non-Investment Income

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Total Contributions*	Total Contribution Base Units	Average Contribution Rate	Reciprocity Contributions (if applicable)	Additional Rehab Plan Contributions (if applicable)	Other - Explain if Applicable	Withdrawal Liability Payments for Currently Withdrawn Employers	Withdrawal Liability Payments for Projected Future Withdrawals	Projected Number of Active Participants (Including New Entrants) at the Beginning of the Plan Year
01/01/2023	12/31/2023	\$1,630,235	135,065	\$12.07	\$0	\$0	\$0	\$0	\$0	109
01/01/2024	12/31/2024	\$1,581,327	131,013	\$12.07	\$0	\$0	\$0	\$0	\$0	105
01/01/2025	12/31/2025	\$1,533,892	127,083	\$12.07	\$0	\$0	\$0	\$0	\$0	102
01/01/2026	12/31/2026	\$1,487,881	123,271	\$12.07	\$0	\$0	\$0	\$0	\$0	99
01/01/2027	12/31/2027	\$1,443,246	119,573	\$12.07	\$0	\$0	\$0	\$0	\$0	96
01/01/2028	12/31/2028	\$1,399,951	115,986	\$12.07	\$0	\$0	\$0	\$0	\$0	93
01/01/2029	12/31/2029	\$1,357,947	112,506	\$12.07	\$0	\$0	\$0	\$0	\$0	90
01/01/2030	12/31/2030	\$1,317,211	109,131	\$12.07	\$0	\$0	\$0	\$0	\$0	88
01/01/2031	12/31/2031	\$1,277,694	105,857	\$12.07	\$0	\$0	\$0	\$0	\$0	85
01/01/2032	12/31/2032	\$1,239,360	102,681	\$12.07	\$0	\$0	\$0	\$0	\$0	83
01/01/2033	12/31/2033	\$1,226,964	101,654	\$12.07	\$0	\$0	\$0	\$0	\$0	82
01/01/2034	12/31/2034	\$1,214,689	100,637	\$12.07	\$0	\$0	\$0	\$0	\$0	81
01/01/2035	12/31/2035	\$1,202,546	99,631	\$12.07	\$0	\$0	\$0	\$0	\$0	80
01/01/2036	12/31/2036	\$1,190,524	98,635	\$12.07	\$0	\$0	\$0	\$0	\$0	79
01/01/2037	12/31/2037	\$1,178,623	97,649	\$12.07	\$0	\$0	\$0	\$0	\$0	79
01/01/2038	12/31/2038	\$1,166,843	96,673	\$12.07	\$0	\$0	\$0	\$0	\$0	78
01/01/2039	12/31/2039	\$1,155,171	95,706	\$12.07	\$0	\$0	\$0	\$0	\$0	77
01/01/2040	12/31/2040	\$1,143,620	94,749	\$12.07	\$0	\$0	\$0	\$0	\$0	76
01/01/2041	12/31/2041	\$1,132,190	93,802	\$12.07	\$0	\$0	\$0	\$0	\$0	75
01/01/2042	12/31/2042	\$1,120,868	92,864	\$12.07	\$0	\$0	\$0	\$0	\$0	75
01/01/2043	12/31/2043	\$1,109,655	91,935	\$12.07	\$0	\$0	\$0	\$0	\$0	74
01/01/2044	12/31/2044	\$1,098,563	91,016	\$12.07	\$0	\$0	\$0	\$0	\$0	73
01/01/2045	12/31/2045	\$1,087,579	90,106	\$12.07	\$0	\$0	\$0	\$0	\$0	72
01/01/2046	12/31/2046	\$1,076,704	89,205	\$12.07	\$0	\$0	\$0	\$0	\$0	72
01/01/2047	12/31/2047	\$1,065,938	88,313	\$12.07	\$0	\$0	\$0	\$0	\$0	71
01/01/2048	12/31/2048	\$1,055,280	87,430	\$12.07	\$0	\$0	\$0	\$0	\$0	70
01/01/2049	12/31/2049	\$1,044,731	86,556	\$12.07	\$0	\$0	\$0	\$0	\$0	70
01/01/2050	12/31/2050	\$1,034,278	85,690	\$12.07	\$0	\$0	\$0	\$0	\$0	69
01/01/2051	12/31/2051	\$1,023,934	84,833	\$12.07	\$0	\$0	\$0	\$0	\$0	68

\* Total contributions shown here should be contributions based upon CBUs and should not include items separately shown in any columns under "All Other Sources of Non-Investment Income."

**Version Updates**

Version

Date updated

v20230727

v20230727

07/27/2023

**TEMPLATE 10**

v20230727

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

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

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

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

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

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

Add additional lines if needed.

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

Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	1822PF
EIN:	16-6147773
PN:	001

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per <a href="#">SFA Assumption Guidance</a>	Comments
SFA Measurement Date	N/A	N/A	12/31/2022	12/31/2022	N/A	
Census Data as of		12/31/2018	12/31/2021	12/31/2021, adjusted for Plan Death Audits	N/A	

DEMOGRAPHIC ASSUMPTIONS

Base Mortality - Healthy	<a href="#">2019AVR 1822PF.pdf p.20</a>	RP-2014 (BC) Mortality Tables	Amount Weighted Pri-2012 (BC) Mortality Tables	Same as Baseline	Acceptable Change	
Mortality Improvement - Healthy	<a href="#">2019AVR 1822PF.pdf p.20</a>	Scale MP-2018	Scale MP-2021	Same as Baseline	Acceptable Change	
Base Mortality - Disabled	<a href="#">2019AVR 1822PF.pdf p.20</a>	RP-2014 Disabled Annuitant	Amount Weighted Pri-2012 Disabled Annuitant	Same as Baseline	Acceptable Change	
Mortality Improvement - Disabled	<a href="#">2019AVR 1822PF.pdf p.20</a>	Scale MP-2018	Scale MP-2021	Same as Baseline	Acceptable Change	
Retirement - Actives	<a href="#">2019AVR 1822PF.pdf p.20</a>	Age Rate 55 50% 61 5% 56 5% 62 50% 57 5% 63 5% 58 5% 64 5% 59 5% 65 100% 60 5%	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Retirement - TVs	<a href="#">2019AVR 1822PF.pdf p.20</a>	Age 59 if eligible for Early Retirement, otherwise Age 65	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Turnover	<a href="#">2019AVR 1822PF.pdf p.20</a>	Table T-5 from Pension Actuary's Handbook	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Disability	<a href="#">2019AVR 1822PF.pdf p.20</a>	1973 Disability Model, Transactions of SOA XXVI	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Optional Form Elections - Actives	N/A	Single Life Annuity	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Optional Form Elections - TVs	N/A	Single Life Annuity	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Marital Status	<a href="#">2019AVR 1822PF.pdf p.20</a>	100%	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Spouse Age Difference	<a href="#">2019AVR 1822PF.pdf p.20</a>	Females are 3 years younger than their spouses	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Active Participant Count	<a href="#">2019AVR 1822PF.pdf p.32</a>	115	112	112, decilning consistent with CBU assumption	Acceptable (Consistent with CBU assumption) Change	
New Entrant Profile	N/A	A simplified steady state assumption was used.	Age Male Female 25 35% 1% 35 33% 0% 45 24% 0% 55 7% 0%	Same as Baseline	Acceptable Change	
Missing or Incomplete Data	N/A	Assumptions were made to adjust for participants and beneficiaries with missing or incomplete data, based on those exhibited by participants with similar known characteristics.	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
"Missing" Terminated Vested Participant Assumption	N/A	No benefits for Terminated Vested Participant were excluded.	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Treatment of Participants Working Past Retirement Date	N/A	None	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Assumptions Related to Reciprocity	N/A	None	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	

**Template 10**

v20230727

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

**PLAN INFORMATION**

Abbreviated Plan Name:	1822PF
EIN:	16-6147773
PN:	001

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

**NON-DEMOGRAPHIC ASSUMPTIONS**

Contribution Base Units	<a href="#">2019AVR 1822PF.pdf p.20</a>	170,000	Same as Pre-2021 Zone Cert	135,065 total units in Plan Year ending 12/31/2023, decreasing 3.0% per year through 2032 then decreasing 1% per year thereafter	Acceptable Change	
Contribution Rate	<a href="#">2019AVR 1822PF.pdf p.26</a>	\$11.72	\$12.07	Same as Baseline	Acceptable Change	We don't view this as an assumption change average contribution rate is based on the actual contribution rates in place and the demographics of the plan.
Administrative Expenses	<a href="#">2019AVR 1822PF.pdf p.20</a>	\$265,000 Payable at the beginning of the year annually increasing 3.0% per year	Same as Pre-2021 Zone Cert (brought forward to current year and adjusted to be payable mid-year.)	\$364,495 for 2023, \$311,056 for 2024, \$315,238 for 2025 then annually increasing by 3.0% per year thereafter capped at 15% of the expected benefit payments.	Other Change	Please note, the admin expense assumption was approved prior to submission of the revised application per PBGC email.
Assumed Withdrawal Payments - Currently Withdrawn Employers	N/A	No current withdrawn employers.	Same as Pre-2021 Zone Cert	Same as Baseline		No change.
Assumed Withdrawal Payments -Future Withdrawals	N/A	No Future Withdrawals	Same as Pre-2021 Zone Cert	Same as Baseline		No change.
Other Assumption 1						
Other Assumption 2						
Other Assumption 3						

**CASH FLOW TIMING ASSUMPTIONS**

Benefit Payment Timing	N/A	Mid-Year	Same as Pre-2021 Zone Cert	Same as Baseline		
Contribution Timing	N/A	Mid-Year	Same as Pre-2021 Zone Cert	Same as Baseline		
Withdrawal Payment Timing	N/A	Mid-Year	Same as Pre-2021 Zone Cert	Same as Baseline		
Administrative Expense Timing	N/A	Mid-Year	Same as Pre-2021 Zone Cert	Same as Baseline		
Other Payment Timing						

Create additional rows as needed.