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December 29, 2021

Karen A. Grisz, CFA, Program Manager
Pension Benefit Guaranty Corporation
Multiemployer Program Division
1200 K Street, N.W.
Washington DC 20005

**Re: Retirement Fund of Local 1482 Paint and Allied Products Manufacturers
EIN 13-5664312, Plan No. 001
Application for Special Financial Assistance under ERISA Section 4262**

Dear Ms. Grisz:

On behalf of the Trustee of the Retirement Fund of Local 1482 Paint and Allied Products Manufacturers (“Local 1482 Pension Fund”), we are submitting a revised application for Special Financial Assistance (“SFA”) in accordance with Section 4262 of the Employee Retirement Income Security Act of 1974 (“ERISA”) and PBGC’s Interim Final Rule on SFA (“IFR”, 29 CFR part 4262). In accordance with the Instructions for Filing Requirements for Multiemployer Plans Applying for SFA (“Instructions”), we are submitting only the documents which have been revised or modified from the original applicaiton. The following documents are attached:

- (1) SFA Checklist;
- (2) Template 4;
- (3) Template 5;
- (4) Template 6;
- (5) Template 7;
- (6) Exhibit 3 of the file ‘Section D Local 1482 Pension Fund.pdf’ submitted with the initial application (information required in Section D(6)(b) of the Instructions); and
- (7) Actuary’s Certification as required in Section E(4) of the Instructions.

Please contact the undersigned with any questions or concerns regarding this revised application.

Sincerely,



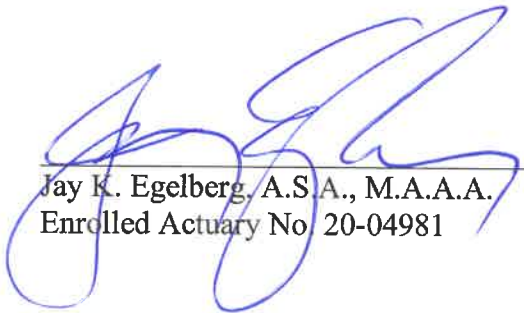
Jay K. Egelberg, ASA, MAAA
Consulting Actuary

EXHIBIT E – 04 CERTIFICATION BY THE PLAN’S ACTUARY


The Trustee is submitting an application to the Pension Benefit Guaranty Corporation (PBGC) for Special Financial Assistance (SFA) under §4262 of ERISA. This is to certify that the requested amount of SFA is the amount to which the plan is entitled under §4262(j)(1) of ERISA and §4262.4 of PBGC’s SFA Interim Final Rule, and to document the assumptions and methods used in the calculation of the SFA amount and the source of the data.

The undersigned actuaries of First Actuarial Consulting, Inc. meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this certification. All the calculations were performed in accordance with our understanding of generally accepted actuarial principles and practices and this report, to our knowledge, is complete and accurate and complies with the reasonable actuarial-assumption rules.

The undersigned actuaries certify that the requested amount of SFA as indicated on Template 4 attached to this application, plus any loan repayment under ERISA Section 4261) is the amount to which the plan is entitled under §4262(j)(1) of ERISA and §4262.4 of PBGC’s SFA Interim Final Rule.



Jay K. Egelberg, A.S.A., M.A.A.A.
Enrolled Actuary No. 20-04981



Nadine Solntseva, F.C.A., M.A.A.A.
Enrolled Actuary No. 20-07546

EXHIBIT E – 04 ACTUARIAL ASSUMPTIONS

The most recent certification of critical-and-declining status was filed for the plan year beginning September 1, 2018 and ending August 31, 2019. The Plan was not projected to avoid insolvency during that plan year. No actuarial assumptions were detailed with that certification and no further certifications were filed thereafter, because the Plan in fact became insolvent in the plan year ending August 31, 2019, as projected. Accordingly, for purposes of this application for SFA, the Plan Actuary has relied on the actuarial assumptions as published in attachments to the 2017 Schedule MB (Form 5500) and must introduce new and additional actuarial assumptions to better reflect the anticipated financial position of the Plan once it receives SFA.

<i>Interest Rates</i>	5.38% per annum (August 2021 3 rd Segment Rate of 3.38% plus 200 basis points)
<i>Mortality</i>	Pri-2012 amount-weighted Blue Collar (Pri-2012(BC)) table projected on a fully generational basis with scale MP-2019.
<i>Retirement Age</i>	100% retirement at age 65
<i>Termination Rates</i>	None
<i>Disability Rates</i>	None
<i>Administrative Expenses</i>	The plan is assumed to have administrative expenses of \$136,000 per annum, payable in equal monthly installments, beginning with the plan year commencing September 1, 2021, and increasing each year by 2.25%. An additional increase of \$13 per participant in the plan year beginning September 1, 2031 is assumed to reflect the PBGC premium increase to \$52 per participant for the 2031 plan year. We understand that projected administrative expenses should be limited to 15% of expected benefit payments each year in accordance with the guidance in PBGC SFA 21-02; however, with expected benefit payments of \$817,304 (ignoring reinstatements of previously reduced benefits) during that same plan year (<i>i.e.</i> , commencing September 1, 2021), the Fund is already expected to spend 17% of expected benefit payments on administrative expenses (= \$136,000 ÷ \$817,304). Accordingly, we use 17% of expected benefit payments to limit projected administrative expenses during the SFA coverage period.
<i>Marriage</i>	100% of participants are assumed to be married. Husbands are assumed to be three years older than wives. (Although not specifically disclosed in the attachments to the 2017 Schedule MB (Form 5500), this assumption was reflected in the liabilities posted to that Schedule MB.)

EXHIBIT E – 04 ACTUARIAL ASSUMPTIONS (cont'd)

<i>Form of Payment</i>	Participants are assumed to elect the normal form; i.e., married members will elect the 50% Joint-and-Survivor annuity upon retirement, and unmarried members will retire with a Life Annuity payment form.
<i>New Entrants</i>	Terminating members will not be replaced by the new hires.
<i>Contribution Base Units (CBUs)</i>	Employees are assumed to work 200 hours per month in July and August 2021. The business operations of Northern Adhesives, the only contributing employer, are assumed to cease August 31, 2021.
<i>Contribution Rates</i>	80 cents per hour
<i>Withdrawal Liability</i>	<p>The remaining employer, Northern Adhesives, Inc., is assumed to withdraw from the Fund on August 31, 2021. It is assumed that no withdrawal liability will be collected.</p> <p>There is a 20% likelihood that Industrial Finishing will continue paying its quarterly installments. Since there would be a mass withdrawal after Northern Adhesives ceases operations, Industrial Finishing will pay the quarterly installments through the end of the SFA coverage period.</p>
<i>Other Additions</i>	Kenneth Ballan will pay the remaining payment of \$20,833 each on the scheduled dates August 4, 2021 and November 2, 2021.
<i>Terminated Vested Participants Past Required Beginning Date</i>	The benefit due at the participant's required beginning date is calculated and a lump sum determined as the total of all benefits due (without interest) from the required beginning date to the SFA measurement date. The lump sum is multiplied by the probability of survival from the date of the census data to the SFA measurement date, and assumed to be paid at the SFA measurement date.

Changes in Actuarial Assumptions from the pre-2021 certification

1. **Interest Rate**

The interest rate was changed from 6.00% to 5.38% to reflect the limit specified in section 4262(e)(3) of ERISA.

2. **Mortality**

Mortality was changed to follow the Pri-2012(BC) mortality table with fully generational projection using scale MP-2019 from the 1994 Group Annuity Reserving mortality table.

The Pri-2012(BC) mortality table represents the most recent mortality basis, and the MP-2019 a more recent projection which, in combination, are expected to better reflect anticipated Plan experience.

EXHIBIT E – 04 ACTUARIAL ASSUMPTIONS (cont'd)

3. Benefits due to Terminated Vested Participants Past Required Beginning Date

To conform with Plan provisions, Terminated Vested Participants aged beyond their required beginning date for a required minimum distribution are assumed to receive their past-due benefits in a lump sum without interest at the SFA measurement date. The lump sum due was adjusted for the probability of survival from the date of the census data to the SFA measurement date.

This assumption was not previously factored into certification projections as the Plan became insolvent in the plan year beginning September 1, 2018, and cashflow projections beyond the expected insolvency date were not conducted. This assumption reasonably reflects how the past-due benefits will be paid in accordance with Plan provisions.

4. Administrative Expenses

The plan is assumed to have administrative expenses of \$136,000 per annum, payable in equal monthly installments, beginning with the plan year commencing September 1, 2021, and increasing each year by 2.25%. An additional increase of \$13 per participant in the plan year beginning September 1, 2031 is assumed to reflect the PBGC premium increase to \$52 per participant for the 2031 plan year. We understand that projected administrative expenses should be limited to 15% of expected benefit payments each year in accordance with the guidance in PBGC SFA 21-02; however, with expected benefit payments of \$817,304 (ignoring reinstatements of previously reduced benefits) during that same plan year (i.e., commencing September 1, 2021), the Fund is already expected to spend 17% of expected benefit payments on administrative expenses ($= \$136,000 \div \$817,304$). Accordingly, we use 17% of expected benefit payments to limit projected administrative expenses during the SFA coverage period.

An explicit administrative-expense assumption was not previously factored into certification projections. Instead, the interest rate used was net of the administrative expenses. An explicit administrative-expense assumption is now reasonable and better reflects anticipated Plan experience. Below is the breakdown of the projected annual administrative expenses at the start of the SFA coverage period:

Third Party administration	39,000
Office	1,500
Printing and postage	1,000
Legal	25,000
Accounting	20,000
Actuarial	20,000
Insurance	4,500
Trustee expense	20,000
PBGC premiums	<u>5,000</u>
	136,000

EXHIBIT E – 04 ACTUARIAL ASSUMPTIONS (cont'd)

The numbers displayed represent actual expected professional fees and other expenses for the current plan year as of the SFA measurement date. Attached, as supporting documentation, are schedules of actual administrative expenses incurred during the plan years ending August 31, 2018, 2019, and 2020.

5. Contribution Base Units (CBU)

Employees of Northern are assumed to work 200 hours per month during July and August 2021. Northern is assumed to cease operations /contributions by August 31, 2021; therefore, no further CBUs are assumed in the Plan.

This assumption was not previously factored into certification projections as the Plan became insolvent in the plan year beginning September 1, 2018 and cashflow projections beyond the expected insolvency date were not conducted. It is a reasonable assumption.

6. Contribution Rates

Collective Bargaining Agreement (CBA) with the only current employer is an “evergreen” agreement. Currently the contribution rate is 80 cents per hour. It will remain the same in the July and August 2021.

This assumption was not previously factored into certification projections as the Plan became insolvent in the plan year beginning September 1, 2018 and cashflow projections beyond the expected insolvency date were not conducted. It is a reasonable assumption.

7. Withdrawal Liability

There is a 20% chance that Industrial Finishing will continue paying its quarterly installments. Industrial Finishing will not stop paying its quarterly payments in December 2038, as it was originally assessed as a result of a standard withdrawal, but rather continue paying them through the whole SFA coverage period due to an anticipated mass withdrawal, as Northern Adhesives, Inc., the sole remaining contributing employer, is assumed to withdraw at the end of the 2020 plan year. It was assumed that Northern Adhesives will not pay its withdrawal liability.

The withdrawal-liability collectability assumption was not previously factored into certification projections as the Plan became insolvent in the plan year beginning September 1, 2018 and cashflow projections beyond the expected insolvency date were not conducted. It is a reasonable assumption.

8. Other Additions to the Plan

It was assumed that Kenneth Ballan will pay the remaining payment of \$20,833 each on the scheduled dates August 4, 2021 and November 2, 2021.

This assumption was not previously factored into certification projections as the Plan became insolvent in the plan year beginning September 1, 2018 and cashflow projections beyond the expected insolvency date were not conducted. It is a reasonable assumption.

EXHIBIT E – 04 ACTUARIAL ASSUMPTIONS (cont'd)

The census data used in determining the SFA amount is as of September 1, 2020, was provided by the Fund Office as if for an actuarial valuation as of that date.

The data used to determine the amounts previously suspended under §4245(a) is as of June 30, 2021, and was provided by the Fund Office.

EXHIBIT E – 04 OTHER INFORMATION

In determining the present values used in determining of the SFA amount, the following methodology was utilized:

Contributions (other than withdrawal liability) are deposited in equal monthly installments throughout the plan year and paid at the end of the month.

Withdrawal liability payments are deposited quarterly during the plan year in the months of September, December, March and June, and are paid at the beginning of the month.

Benefit payments are paid in equal monthly installments throughout the plan year and are paid at the beginning of the month.

Administrative expenses are paid in equal monthly installments throughout the plan year and are paid at the end of the month.

Exhibit 3: Instructions D(6)(b) – Changes in Actuarial Assumptions

Below are the changes made to the actuarial assumptions from the last Plan's last certification before it became insolvent, for the plan year beginning September 1, 2018:

1. Interest Rate

To reflect the limit specified in section 4262(e)(3) of ERISA, the interest rate was changed from 6.00% to 5.38%, which is 200 basis points higher than the third segment rate for the month of August 2021.

2. Mortality

Mortality was changed to follow the Pri-2012(BC) mortality table with fully generational projection using scale MP-2019. The previous assumption, the 1994 Group Annuity Reserving mortality table, was factored into projections as part of the most recently completed certification of the Plan's status for the plan year commencing September 1, 2018.

The Pri-2012(BC) mortality table represents the most recent mortality basis published by the Society of Actuaries, and MP-2019 represents a more recent mortality projection. In combination they are a reasonable assumption expected to better reflect anticipated Plan experience.

3. Benefits due to Terminated Vested Participants Past Required Beginning Date

Terminated Vested Participants aged beyond their required beginning date for a required minimum distribution are assumed to receive their past-due benefits in a lump sum without interest at the SFA measurement date. The lump sum due was adjusted for the probability of survival from the date of the census data to the SFA measurement date. Previously there was no assumption for past-due benefit payments due to participants aged beyond their required beginning dates because the plan was already insolvent and no cashflow projection was done.

4. Administrative Expenses

Explicit expense assumptions were not previously factored into projections as part of the most recently completed certification of the Plan's status for the plan year commencing September 1, 2018. Assumed administrative expenses were implicitly netted from the interest-rate assumption used.

The Plan Actuary is now using an assumption for administrative expenses of \$136,000 per plan year, payable in equal monthly installments, beginning on the SFA measurement date, and increasing each plan year thereafter by 2.25%. An additional increase of \$13 per participant in the plan year beginning September 1, 2031 is assumed to reflect the PBGC premium increase to \$52 per participant for that year.

Because the SFA will provide assets for the Plan, these explicit expense assumptions are now needed to better reflect anticipated Plan experience. Below is the breakdown of the projected annual administrative expenses at the start of the SFA coverage period (*i.e.*, as of the SFA measurement date):

Third party administration	\$39,000
Fidelity bond	1,500
Printing and postage	1,000
Legal	25,000
Accounting	20,000
Actuarial	20,000
Fiduciary liability insurance	4,500
Independent Trustee fee	20,000
PBGC premiums	<u>5,000</u>
	\$136,000

The numbers displayed represent actual expected professional fees and other expenses for the current plan year as of the SFA measurement date. Attached, as supporting documentation, are schedules of actual administrative expenses incurred during the plan years ending August 31, 2018, 2019, and 2020.

An additional assumption is required to reflect anticipated growth in these figures throughout the SFA coverage period. The TPA attempted to look at historical trends in seven similarly situated small multiemployer pension plans it administers that are currently accepting financial assistance from the PBGC, but there were too many anomalies among these seven plans over the last five plan years for which their data was readily available. Therefore, in lieu of an assumption supportable by such data, the Actuary has made a reasonable assumption that the foregoing administrative expenses will increase by 2.25% per plan year throughout the SFA coverage period.

We understand that projected administrative expenses should be limited to 15% of expected benefit payments each year in accordance with the guidance in PBGC SFA 21-02; however, with expected benefit payments of \$817,304 (ignoring reinstatements of previously reduced benefits) during that same plan year (*i.e.*, commencing September 1, 2021), the Fund is already expected to spend 17% of expected benefit payments on administrative expenses ($= \$136,000 \div \$817,304$). Accordingly, we use 17% of expected benefit payments to limit projected administrative expenses during the SFA coverage period.

5. Contribution Base Units (“CBUs”)

There was no CBUs assumption factored into the most recently completed PPA certification of the Plan’s status for the plan year commencing September 1, 2018,

because the Plan was projected to become insolvent during that plan year, which it did. Cashflow projections beyond the expected insolvency date were not contemplated, and no further PPA certifications were completed. Therefore, it is now reasonable and appropriate to use an assumption for CBUs in the determination of the amount of SFA.

Employees of Northern, the sole remaining contributing employer, are assumed to work, after the SFA measurement date of June 30, 2021, for 200 hours per month during July and August 2021. As discussed above, for purposes of anticipating whether the Fund will receive any more payments of contributions, whether the amounts that are currently delinquent or those that will be due for future service, Northern is assumed not to make any further payments and to cease operations imminently. As a result, no further CBUs are assumed.

6. Contribution Rates

Similar to the other assumptions discussed above, assumed contribution rates were not previously factored into the Plan's last PPA certification projections as the Plan was expected to and did become insolvent in the plan year beginning September 1, 2018, and cashflow projections beyond the expected insolvency date were not contemplated.

The Collective Bargaining Agreement ("CBA") with the only current employer, Northern, is an "evergreen" agreement, meaning that it renews by its terms each year as of July 1, unless notice of termination or amendment is provided. Currently, the contribution rate is 80 cents per hour. It remained the same in the July and August 2021, and, as indicated above in item 4, Northern is assumed to withdraw in the near future.

7. Withdrawal Liability

A withdrawal liability collectability assumption was not previously factored into the PPA certification projections as the Plan was expected to and did become insolvent in the plan year beginning September 1, 2018, the last year for which the PPA certification was performed, and cashflow projections beyond the expected insolvency date were not contemplated.

As indicated above in Exhibit 2 (Instructions Section D(5)), the Plan Actuary is using the following assumptions for withdrawal liability:

- For the sole withdrawn employer currently paying withdrawal liability, Industrial Finishing, there is a 20% likelihood that it will continue paying its quarterly installments, which will continue past the end of the original payment schedule because of the reallocation liability that will be due upon the mass withdrawal triggered by Northern's anticipated withdrawal. In other

words, the Plan Actuary assumes that Industrial Finishing will remit 20% of its required annual withdrawal liability payment throughout the entire SFA coverage period.

- It is assumed that Northern, the sole remaining contributing employer, will not pay its withdrawal liability, as set forth above.

8. Other Additions of Income to the Plan

No assumption was previously factored into the PPA certification projections as the Plan was expected to and did become insolvent in the plan year beginning September 1, 2018, the last year for which the PPA certification was completed, and cashflow projections beyond the expected insolvency date were not contemplated.

The Plan Actuary is assuming that Ballan, the former Trustee of the Plan, will pay the remaining payment of \$20,833.33, on the scheduled date of November 2, 2021, in accordance with his settlement agreement with the Plan and the IF. The penultimate payment, due on August 4, 2021, was received by the Plan.

Application Checklist


v20210708p

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

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

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

General instructions for completing the Application Checklist:

Complete all items that are shaded: 

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

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

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

Instructions for specific columns:

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

Application Checklist

v20210708p

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

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

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

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

Supplemental guidance is provided in the following columns:

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

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

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

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

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

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

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

Application Checklist

v20210708p

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

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

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

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Retirement Fund of Local 1482 Paint and Allied Products Manufacturers
EIN:	13-5664312
PN:	1
SFA Amount Requested:	\$10,874,298.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

Checklist Item #	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
Plan Information, Checklist, and Certifications									
	Is this application a revised application submitted after the denial of a previously filed application for SFA?	Yes No	No						
	Is this application a revised application submitted after a plan has withdrawn its application for SFA?	Yes No	Yes						
	Has this plan been terminated?	Yes No	No		If terminated, provide date of plan termination.				
1.	Does the application include a fully completed Application Checklist, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), and SFA amount requested)?	Yes No	Yes	Checklist Local 1482 Pension Fund.xlsx			Special Financial Assistance Checklist	Checklist Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.6(a) Section E, Item 1
2.	Does the application include an SFA request cover letter (optional)? Enter N/A if no letter is provided.	Yes N/A	Yes	Section D Local 1482 Pension Fund.pdf	1-3	previously provided	Financial Assistance Request Letter		Section D, Item 1
3.	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor?	Yes No	Yes	Section D Local 1482 Pension Fund.pdf	3	previously provided	Financial Assistance Application	§ 4262.6(b)(1)	Section D
4.	Does the application include the required penalties of perjury statement signed by an authorized trustee who is a current member of the board of trustees?	Yes No	Yes	Exhibit 8 Instructions E(7) Local 1482 Pension Fund.pdf		previously provided	Financial Assistance Application	§ 4262.6(b)(2)	Section E, Item 6
5.	Does the application include the name, address, email, and telephone number of the plan sponsor? Does it also include the same contact information for the plan sponsor's duly authorized representatives, including legal counsel and enrolled actuary?	Yes No	Yes	Section D Local 1482 Pension Fund.pdf	4	previously provided	Financial Assistance Application	§ 4262.7(a)	Section D, Item 2
6.	Does the application identify the eligibility criteria in § 4262.3 that qualifies the plan as eligible to receive SFA, and include the requested information for each item that is applicable, as described in Section D, Item 3 of the instructions?	Yes No	Yes	Section D Local 1482 Pension Fund.pdf	4	The plan became insolvent after December 16, 2014 and has remained insolvent without terminating.	Financial Assistance Application	§ 4262.3 § 4262.7(b)	Section D, Item 3
7a.	If the plan claims SFA eligibility under section 4262(b)(1)(C) of ERISA, does the application include a certification from the plan's enrolled actuary that the plan is eligible for SFA which specifically notes the specified year for each component of eligibility (certification of plan status, modified funding percentage, and participant ratio), the detailed derivation of the modified funding percentage, and the derivation of the participant ratio?	Yes No N/A	N/A				Financial Assistance Application	§ 4262.6(c) § 4262.7(b)	Section E, Item 2
7b.	Does the certification in Checklist Item #7a also identify all assumptions and methods (including supporting rationale and, where applicable, reliance on the plan sponsor) used to develop the current value of withdrawal liability that is utilized in the calculation of the modified funded percentage?	Yes No N/A	N/A				Financial Assistance Application	§ 4262.6(c) § 4262.7(b)	Section E, Item 2
8a.	If the plan's application is submitted on or before March 11, 2023, does the application identify the plan's priority group (see § 4262.10(d)(2))?	Yes No N/A	Yes	Section D Local 1482 Pension Fund.pdf	4	Priority Group I, as described in Section 4262.10(d)(2)(i)	Financial Assistance Application	§ 4262.7(c) § 4262.10(d)(2)	Section D, Item 4

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Retirement Fund of Local 1482 Paint and Allied Products Manufacturers
EIN:	13-5664312
PN:	1
SFA Amount Requested:	\$10,874,298.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
8b.	If the plan is submitting an emergency application under § 4262.10(f), is the application identified as an emergency application with the applicable emergency criteria identified?	Yes No N/A	N/A			Briefly identify the emergency criteria.	Financial Assistance Application		§ 4262.10(f)	Section D, Item 4
9.	If the plan's application is submitted on or prior to March 11, 2023, does the application include a certification from the plan's enrolled actuary that the plan is eligible for priority status, with specific identification of the applicable priority group? This item is not required if the plan is insolvent, has implemented a 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 www.pbgc.gov as being in priority group 6. See § 4262.10(d).	Yes No N/A	N/A			The plan is currently insolvent.	Financial Assistance Application		§ 4262.6(c) § 4262.7(c) § 4262.10(d)(2)	Section E, Item 3
10.	Does the application include the information used to determine the amount of requested SFA for the plan based on a deterministic projection and using the actuarial assumptions as described in § 4262.4? Does the application include the following? a. Interest rate used, including supporting details (such as, if applicable, the month selected by plan sponsor to determine the third segment rate used to calculate the interest rate limit) on how it was determined? b. Fair market value of assets on the SFA measurement date? c. For each plan year in the SFA coverage period: i. Separately identify the projected amount of contributions, projected withdrawal liability payments, and other payments expected to be made to the plan (excluding the amount of financial assistance under section 4261 of ERISA and the SFA to be received by the plan)? ii. Separately identify benefit payments described in § 4262.4(b)(1) (excluding the payments in (iii) below), for current retirees and beneficiaries, terminated vested participants not currently receiving benefits, currently active participants, and new entrants? iii. Separately identify benefit payments described in § 4262.4(b)(1) attributable to the reinstatement of benefits under § 4262.15 that were previously suspended through the SFA measurement date? iv. Separately identify administrative expenses expected to be paid using plan assets, excluding the amount owed PBGC under section 4261 of ERISA? d. For each plan year in the SFA coverage period, the projected investment income based on the interest rate in (a) above, and the projected fair market value of assets at the end of each plan year? e. The present value (using the interest rate identified in (a) above) as of the SFA measurement date of each of the separate items provided in (c)(i)-(iv) above? f. SFA amount determined as a lump sum as of the SFA measurement date?	Yes No	Yes	Template 4 Local 1482 Pension Fund.xlsx		revised file	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4 Pension Plan Name where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.4 § 4262.8(a)(4)	Section C, Item 4
			Yes	Template 4 Local 1482 Pension Fund.xlsx		revised file				
11.	Does the application include the plan's enrolled actuary's certification that the requested amount of SFA is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation, including identification of all assumptions and methods used, sources of participant data and census data, and other relevant information? This certification should be calculated reflecting any events and any mergers identified in § 4262.4(f).	Yes No	Yes	Actuary's Certification E(4) Local 1482 Pension Fund.pdf	1	revised file	Financial Assistance Application		§ 4262.4 § 4262.6(c) § 4262.8(a)(4)	Section E, Item 4
12.	Does the application include a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used to calculate the requested SFA amount?	Yes No	Yes	Section D Local 1482 Pension Fund.pdf	5	previously provided	Financial Assistance Application		§ 4262.8(a)(6)	Section D, Item 5

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Retirement Fund of Local 1482 Paint and Allied Products Manufacturers
EIN:	13-5664312
PN:	1
SFA Amount Requested:	\$10,874,298.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
13.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application identify which assumptions (if any) used in showing the plan's eligibility for SFA differ from those used in the most recent certification of plan status completed before 1/1/2021? If there are any assumption changes, does the application include detailed explanations and supporting rationale and information as to why using the identified assumptions is no longer reasonable and why the changed assumptions are reasonable? Enter N/A if the plan is not eligible under § 4262.3(a)(1) or § 4262.3(a)(3). Enter N/A if there are no such assumption changes.	Yes No N/A	N/A			The plan is eligible for SFA assistance under 4262.3(a)(4)	Financial Assistance Application		§ 4262.5 § 4262.8(b)(1)	Section D, Item 6.a.
14a.	Does the application identify which assumptions (if any) used to determine the requested SFA amount differ from those used in the most recent certification of plan status completed before 1/1/2021 (except for the interest rate, which is determined as required by § 4262.4(3)(1))? If there are any assumption changes, does the application include detailed explanations and supporting rationale and information as to why using the identified original assumptions is no longer reasonable and why the changed assumptions are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions?	Yes No	Yes	Actuary's Certification E(4) Local 1482 Pension Fund.pdf ; Section D(6)(b) Local 1482 Pension Fund.pdf	pages 3-5 of Actuary's Certification E(4) Local 1482 Pension Fund.pdf	revised files	Financial Assistance Application		§ 4262.5 § 4262.8(b)(1)	Section D, Item 6.b.
14b.	If a plan-specific mortality table is used for Checklist Item #14a, is supporting information provided that documents the methodology used and the rationale for selection of the methodology used to develop the plan-specific rates, as well as detailed information showing the determination of plan credibility and plan experience?	Yes No N/A	N/A			Mortality follows Pri-2012 amount-weighted Blue Collar table with projected improvements based on MP-2019 scale.	Financial Assistance Application		§ 4262.5 § 4262.8(b)(1)	Section D, Item 6.b.
15a.	Does the application include a certification from the plan sponsor with respect to the accuracy of the amount of the fair market value of assets as of the SFA measurement date? Does the certification reference and include information that substantiates the asset value and any projection of the assets to the SFA measurement date?	Yes No	Yes	Exhibit 6 Instructions E(5) Local 1482 Pension Fund.pdf		previously provided	Financial Assistance Application		§ 4262.8(a)(4)(ii)	Section E, Item 5
15b.	Does the certification in Checklist Item #15a reference and include information that substantiates the asset value and any projection of the assets to the SFA measurement date?	Yes No	Yes	Reconciliation FMV 2020.06 - 2021.06.xlsx ; Section D Local 1482 Pension Fund.pdf	page 13 in Section D Local 1482 Pension Fund.pdf	previously provided	Financial Assistance Application		§ 4262.8(a)(4)(ii)	Section E, Item 5
16a.	Does the application include, for an eligible plan that implemented a suspension of benefits under section 305(e)(9) or section 4245(a) of ERISA, a narrative description of how the plan will reinstate the benefits that were previously suspended and a proposed schedule of payments (equal to the amount of benefits previously suspended) to participants and beneficiaries? Enter N/A for a plan that has not implemented a suspension of benefits.	Yes No N/A	Yes	Section D Local 1482 Pension Fund.pdf	12	previously provided	Financial Assistance Application		§ 4262.7(d) § 4262.15	Section D, Item 7 Section C, Item 4(c)(iii)
16b.	If Yes was entered for Checklist Item #16a, does the proposed schedule show the yearly aggregate amount and timing of such payments, and is it prepared assuming the effective date for reinstatement is the day after the SFA measurement date? Enter N/A for a plan that entered N/A for Checklist Item #16a.	Yes No N/A	Yes	Template 4 Local 1482 Pension Fund.xlsx		The plan will pay a lump sum payment to each affected member, beneficiary or alternate payee within three months after receiving SFA.	Financial Assistance Application		§ 4262.7(d) § 4262.15	Section D, Item 7 Section C, Item 4(c)(iii)

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Retirement Fund of Local 1482 Paint and Allied Products Manufacturers
EIN:	13-5664312
PN:	1
SFA Amount Requested:	\$10,874,298.00
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 Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
16c.	If the plan restored benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date, does the proposed schedule reflect the amount and timing of payments of restored benefits and the effect of the restoration on the benefits remaining to be reinstated? Enter N/A for a plan that did not restore benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date. Also enter N/A for a plan that entered N/A for Checklist Items #16a and #16b.	Yes No N/A	N/A				Financial Assistance Application		§ 4262.7(d) § 4262.15	Section D, Item 7 Section C, Item 4(c)(iii)
17.	If the SFA measurement date is later than the end of the plan year for the most recent plan financial statements, does the application include a reconciliation of the fair market value of assets from the date of the most recent plan financial statements to the SFA measurement date, showing beginning and ending fair market value of assets, contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income? Enter N/A if the SFA measurement date is not later than the end of the plan year for the most recent plan financial statements.	Yes No N/A	Yes	Reconciliation FMV 2020.09 - 2021.06.xlsx		previously provided	Financial Assistance Application		§ 4262.8(a)(4)(ii)	Section D, Item 8
18.	Does the application include the most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any)?	Yes No	Yes	PlanDocument 2014 Executed January 11-19 L1482.pdf ; PlanDocumentAmendment#2ExecutedMarch 20-20 L1482.pdf ; AmendmentNo.3 4262.6(e)(1) L1482.pdf		Enumeration of plan amendments accidentally started with #2; previously provided	Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(1)	Section B, Item 1(a)
19.	Does the application include a copy of the executed plan amendment required by section 4262.6(e)(1) of PBGC's special financial assistance regulation?	Yes No	Yes	AmendmentNo.3 4262.6(e)(1) L1482.pdf		previously provided	Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(1) § 4262.6(e)(1)	Section B, Item 1(c)
20.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	Yes	Trust Agreement 4-1-98 L1482.pdf		previously provided	Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(3)	Section B, Item 1(b)
21.	In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, does the application include a copy of the proposed plan amendment required by § 4262.6(e)(2) and a certification from the plan sponsor that it will be timely executed? Enter N/A if there was no suspension of benefits.	Yes No N/A	Yes	AmendmentNo.4 (proposed) 4262.6(e)(2) L1482.pdf ; Exhibit 7 Instructions E(6) Local 1482 Pension Fund.pdf		previously provided	Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(2) § 4262.6(e)(2)	Section B, Item 1(d)
22.	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a statement that the plan was partitioned under section 4233 of ERISA and a copy of the amendment required by § 4262.9(c)(2)? Enter N/A if the plan was not partitioned.	Yes No N/A	N/A				Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(1) § 4262.9(b)(2)	Section B, Item 1(e)
23.	Does the application include the most recent IRS determination letter? Enter N/A if the plan does not have a determination letter.	Yes No N/A	Yes	DeterminationLetter L1482.pdf		previously provided	Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(3)	Section B, Item 1(f)
24.	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the application filing date?	Yes No	Yes	2018AVR Local 1482 Pension Fund.pdf		One valuation report is provided, for 2018 plan year. The Fund became insolvent during the 2018 plan year and started receiving financial assistance from PBGC. Given the amount of Fund liabilities, no actuarial valuations were conducted after 2018; previously provided	Most recent actuarial valuation for the plan	YYYYAVR Pension Plan Name, where "YYYY" is plan year and "Pension Plan Name" is abbreviated version of the plan name	§ 4262.7(e)(5)	Section B, Item 2

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Retirement Fund of Local 1482 Paint and Allied Products Manufacturers
EIN:	13-5664312
PN:	1
SFA Amount Requested:	\$10,874,298.00
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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
25a.	Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No N/A	Yes	Rehabilitaiton Plan Local 1482.pdf		previously provided	Rehabilitation plan (or funding improvement plan, if applicable)		§ 4262.7(e)(6)	Section B, Item 3
25b.	If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include a supplemental document with these details?	Yes No N/A	Yes	Exhibit B - 03 RP SuppInfo Local 1482 Pension Fund.pdf		previously provided	Rehabilitation plan (or funding improvement plan, if applicable)		§ 4262.7(e)(6)	Section B, Item 3
26.	Does the application include the plan's most recent Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)?	Yes No	Yes	2019Form5500 Local 1482 Pension Fund.pdf		Since the Baseline projections (Template 5) was based on the assumptions outlined in 2017 Schedule MB, we also included Form 5500 for 2017 and 2018. See 2017Form5500 Local 1482 Pension Fund.pdf AND 2018Form5500 Local 1482 Pension Fund.pdf; previously provided	Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Pension Plan Name , where "YYYY" is the plan year and "Pension Plan Name" is abbreviated version of the plan name.	§ 4262.7(e)(7)	Section B, Item 4
27a.	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 application filing date? Enter N/A if the plan does not have to provide certifications for any requested plan year.	Yes No N/A	Yes	2018Zone20181129 Local 1482 Pension Fund.pdf ; 2018Zone20181129 SuppInfo Local 1482 Pension Fund.pdf		One zone certification was provided, for 2018 plan year. The Fund became insolvent during the 2018 plan year and started receiving financial assistance from PBGC. Given the amount of Fund liabilities, no actuarial valuations were conducted after 2018. The Fund was certified to be in critical-and-declining status in the plan year beginning September 1, 2018 and remained in critical-and-declining status in the subsequent plan years. No certifications after 2018 were filed because the Fund remained insolvent. Previously provided	Zone certification	YYYYZoneYYYYMMDD Pension Plan Name, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared. "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.7(e)(8)	Section B, Item 5
27b.	Does the application include documentation for all certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes? Enter N/A if the plan entered N/A for Checklist Item #27a.	Yes No N/A	Yes	2018Zone20181129 SuppInfo Local 1482 Pension Fund.pdf		previously provided	Zone certification		§ 4262.7(e)(8)	Section B, Item 5
27c.	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? Enter N/A if the plan entered N/A for Checklist Item #27a or if the application does not include a certification of critical and declining status.	Yes No N/A	Yes	2018Zone20181129 SuppInfo Local 1482 Pension Fund.pdf		The plan became insolvent in 2018 plan year and has remained insolvent. Previously provided	Zone certification		§ 4262.7(e)(8)	Section B, Item 5
28.	Does the application include the most recent account statements for all 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	BOA Statements 20210630 20210731.pdf		previously provided	Bank/Asset statements for all cash and investment accounts		§ 4262.7(e)(9)	Section B, Item 6

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

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EIN:	13-5664312
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29.	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	FinancialStatements YE20200831 Local 1482 Pension Fund.pdf		previously provided	Plan's most recent financial statement (audited, or unaudited if audited not available)		§ 4262.7(e)(10)	Section B, Item 7
30.	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?	Yes No N/A	Yes	Wdl liab doc explanation Local 1482 Pension Fund.pdf ; Section D Local 1482 Pension Fund.pdf		Withdrawal liability documentation is not available. The plan was effectively abandoned. Previously provided	Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(12)	Section B, Item 8
31.	Does the application include information required to enable the plan to receive electronic transfer of funds, if the SFA application is approved? See SFA Instructions, Section B, Item 9.	Yes No N/A	Yes	ACH Enrollment Form Local 1482 Pension Fund.pdf		previously provided	Other		§ 4262.7(e)(11)	Section B, Item 9
32.	Does the application include the plan's projection of expected benefit payments as reported 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 before the application submission date? 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.	Yes No N/A	N/A			The plan has less than 500 participants.	Financial assistance spreadsheet (template)	Template 1 Pension Plan Name , where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(1)	Section C, Item 1
33.	If the plan was required to enter 10,000 or more participants on line 6f of the most recently filed Form 5500, 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 (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.	Yes No N/A	N/A			The plan has less than 10,000 participants.	Contributing employers	Template 2 Pension Plan Name , where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(2)	Section C, Item 2
34.	Does the application include for each of the most recent 10 plan years immediately preceding the application filing date, the history of total contributions, total contribution base units (including identification of the unit used), average contribution rates, and number of active participants at the beginning of each plan year? Does the history separately show for each of the most recent 10 plan years immediately preceding the application filing date all other sources of non-investment income such as withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and other identifiable sources of contributions? See Template 3.	Yes No	Yes	Template 3 Local 1482 Pension Fund.xlsx		previously provided	Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Pension Plan Name , where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(3)	Section C, Item 3
35.	Does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Item #10 that shows the amount of SFA that would be determined if the assumptions used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status"), excluding the plan's interest rate which should be the same as used for determining the SFA amount and excluding the CBU assumption and administrative expenses assumption which should reflect the changed assumptions consistent with Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions)? Enter N/A if this item is not required because all assumptions used (except the interest rate, CBU assumption and administrative expenses assumption) to determine the requested SFA amount are identical to those used in the pre-2021 certification of plan status and if the changed assumptions for CBUs and administrative expenses are consistent with Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions. https://www.pbgc.gov/sites/default/files/sfa/SFA-Assumptions-Guidance.pdf See Template 5.	Yes No N/A	Yes	Template 5 Local 1482 Pension Fund.xlsx		Revised file	Financial assistance spreadsheet (template)	Template 5 Pension Plan Name , where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(2)	Section C, Item 5

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Retirement Fund of Local 1482 Paint and Allied Products Manufacturers
EIN:	13-5664312
PN:	1
SFA Amount Requested:	\$10,874,298.00
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Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
36.	Does the application include a reconciliation of the change in the total amount of requested SFA due to each change in assumption from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption change, in the same format as for Checklist Item #10? Enter N/A if this item is not required because all assumptions used (except the interest rate, CBU assumption and administrative expenses assumption) to determine the requested SFA amount are identical to those used in the pre-2021 certification of plan status and if the changed assumptions for CBUs and administrative expenses are consistent with Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions, or if the requested SFA amount in Checklist Item #10 is the same as the amount shown in the Baseline details of Checklist Item #32. See Template 6.	Yes No N/A	Yes	Template 6 Local 1482 Pension Fund.xlsx		Revised file	Financial assistance spreadsheet (template)	Template 6 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(3)	Section C, Item 6
37a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application include a table identifying which assumptions used in determining the plan's eligibility for SFA differ from those used in the pre-2021 certification of plan status? Enter N/A if the plan is eligible for SFA under § 4262.3(a)(2) or § 4262.3(a)(4) or if the plan is eligible based on a certification of plan status completed before 1/1/2021. Also enter N/A if the plan is eligible based on a certification of plan status completed after 12/31/2020 but that reflects the same assumptions as those in the pre-2021 certification of plan status. See Template 7.	Yes No N/A	N/A			The plan is eligible for SFA assistance under 4262.3(a)(4)	Financial assistance spreadsheet (template)	Template 7 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(1)	Section C, Item 7(a)
37b.	Does Checklist Item #37a include brief explanations as to why using those assumptions is no longer reasonable and why the changed assumptions are reasonable? This should be an abbreviated version of information provided in Checklist Item #13. Enter N/A if the plan entered N/A for Checklist Item #37a. See Template 7.	Yes No N/A	N/A			The plan is eligible for SFA assistance under 4262.3(a)(4)	Financial assistance spreadsheet (template)	Template 7 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(1)	Section C, Item 7(a)
38.	Does the application include a table identifying which assumptions differ from those used in the pre-2021 certification of plan status (except the interest rate used to determine SFA)? Does this item include brief explanations as to why using those original assumptions is no longer reasonable and why the changed assumptions are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions? This should be an abbreviated version of information provided in Checklist Items #14a-b. See Template 7.	Yes No N/A	Yes	Template 7 Local 1482 Pension Fund.xlsx		Revised file	Financial assistance spreadsheet (template)	Template 7 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(1)	Section C, Item 7(b)
39a.	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 Local 1482 Pension Fund.xlsx		previously provided	Financial assistance spreadsheet (template)	Template 8 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(5)	Section C, Item 8
39b.	Does the application separately show the amounts of projected withdrawal liability payments for employers that are currently withdrawn at the application filing date, 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	Template 8 Local 1482 Pension Fund.xlsx		previously provided	Financial assistance spreadsheet (template)	Template 8 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(5)	Section C, Item 8

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Retirement Fund of Local 1482 Paint and Allied Products Manufacturers
EIN:	13-5664312
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SFA Amount Requested:	\$10,874,298.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
39c.	Does the application also provide the projected number of active participants at the beginning of each plan year? See Template 8.	Yes No	Yes	Template 8 Local 1482 Pension Fund.xlsx		previously provided	Financial assistance spreadsheet (template)	Template 8 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(5)	Section C, Item 8
Supplemental Information for Certain Events under § 4262.4(f) - Applicable to Any Events in § 4262.4(f)(2) through (f)(4) and Any Mergers in § 4262.4(f)(1)(ii)										
40a.	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? Enter N/A if the plan has not experienced an event or merger.	Yes No N/A	N/A			The plan has not experienced any event.	Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
40b.	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? Enter N/A if the plan has not experienced a transfer or merger event.	Yes No N/A	N/A			The plan has not experienced any event.	Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
41a.	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 provided in Checklist Item #1 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? Enter N/A if the plan has not experienced any event.	Yes No N/A	N/A			The plan has not experienced any event.	Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
41b.	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 plan entered N/A for Checklist Item #41a. Enter N/A if the event described in Checklist Item #41a was not a merger.	Yes No N/A	N/A			The plan has not experienced any event.	Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
42a.	Does the application include a supplemental version of Checklist Item #6 that shows the determination of SFA eligibility as if any events had not occurred? Enter N/A if the plan has not experienced any event.	Yes No N/A	N/A			The plan has not experienced any event.	Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
42b.	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 plan entered N/A for Checklist Item #42a. Enter N/A if the event described in Checklist Item #42a was not a merger.	Yes No N/A	N/A			The plan has not experienced any event.	Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
43a.	Does the application include a supplemental certification from the plan's enrolled actuary with respect to the plan's SFA eligibility (see Checklist Item #7), but with eligibility determined as if any events had not occurred? Enter N/A if the plan has not experienced any event.	Yes No N/A	N/A			The plan has not experienced any event.	Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
43b.	For any merger, does the application include supplemental certifications of the SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? Enter N/A if the plan entered N/A for Checklist Item #43a. Also enter N/A if the event described in Checklist Item #43a was not a merger.	Yes No N/A	N/A			The plan has not experienced any event.	Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Retirement Fund of Local 1482 Paint and Allied Products Manufacturers
EIN:	13-5664312
PN:	1
SFA Amount Requested:	\$10,874,298.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

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

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Retirement Fund of Local 1482 Paint and Allied Products Manufacturers
EIN:	13-5664312
PN:	1
SFA Amount Requested:	\$10,874,298.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
46b.	Does this demonstration also identify all assumptions used, supporting rationale for the assumptions and other relevant information? Enter N/A if the plan entered N/A for Checklist Item #46a.	Yes No N/A	N/A			The plan has not experienced any event.	Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
47a.	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			The plan has not experienced any event.	Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
47b.	Does this demonstration 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			The plan has not experienced any event.	Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E

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

48.	In addition to the information provided with Checklist Item #18, 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	Use same naming convention as for Checklist Item #18 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
49.	In addition to the information provided with Checklist Item #20, 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	Use same naming convention as for Checklist Item #20 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
50.	In addition to the information provided with Checklist Item #23, 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					Pension plan documents, all versions available, and all amendments signed and dated	Use same naming convention as for Checklist Item #23 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
51.	In addition to the information provided with Checklist Item #24, 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 Pension Plan Name Merged, where "YYYY" is plan year and "Pension Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
52.	In addition to the information provided with Checklist Item #25, 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)	Use same naming convention as for Checklist Item #25 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Retirement Fund of Local 1482 Paint and Allied Products Manufacturers
EIN:	13-5664312
PN:	1
SFA Amount Requested:	\$10,874,298.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
53.	In addition to the information provided with Checklist Item #26, 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 Pension Plan Name Merged, where "YYYY" is the plan year and "Pension Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
54.	In addition to the information provided with Checklist Item #27, 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 Pension Plan Name Merged, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared. "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
55.	In addition to the information provided with Checklist Item #28, 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	Use same naming convention as for Checklist Item #28 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
56.	In addition to the information provided with Checklist Item #29, 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)	Use same naming convention as for Checklist Item #29 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
57.	In addition to the information provided with Checklist Item #30, 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)?	Yes No N/A					Pension plan documents, all versions available, and all amendments signed and dated	Use same naming convention as for Checklist Item #30 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
58.	In addition to the information provided with Checklist Item #32, 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)	Template 1 Pension Plan Name Merged, where "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C
59.	In addition to the information provided with Checklist Item #33, 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	Template 2 Pension Plan Name Merged, where "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C
60.	In addition to the information provided with Checklist Item #34, 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)	Template 3 Pension Plan Name Merged, where "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C

TEMPLATE 4
SFA Determination

v20210706p

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

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

For supplemental submission due to certain events with limitations under § 4262.4(f)(1)(i): *Template 4 Pension Plan Name Supp*, where "Pension Plan Name" is an abbreviated version of the plan name.

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

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

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

- a. Interest rate used (the "SFA interest rate"), including supporting details on how it was determined. If such interest rate is the limit described in section 4262(e)(3) of ERISA, identify the month selected by the plan to determine the third segment rate used to calculate the limit. [*Sheet: 4-1 SFA Interest Rate*]
- b. Fair market value of assets on the last day of the calendar quarter immediately preceding the date the application is filed (the "SFA measurement date").
- c. For each plan year in the period beginning on the SFA measurement date and ending on the last day of the last plan year ending in 2051 (the "SFA coverage period"):
 - i. Separately identify the projected amount of contributions, projected withdrawal liability payments, and other payments expected to be made to the plan (excluding the amount of financial assistance under section 4261 of ERISA and SFA to be received by the plan).
 - ii. Separately identify benefit payments described in § 4262.4(b)(1) of PBGC's special assistance regulation (excluding the payments in (c)(iii) below) for current retirees and beneficiaries, terminated vested participants not currently receiving benefits, currently active participants and new entrants. [*Sheet: 4-2 SFA Ben Pmts*]
 - iii. Separately identify payments described in § 4262.4(b)(1) of PBGC's special financial assistance regulation attributable to the reinstatement of benefits under § 4262.15 that were previously suspended through the SFA measurement date. [Also see applicable examples in Section C, Item 4(c)(iii) of the SFA instructions.]
 - iv. Separately identify administrative expenses expected to be paid using plan assets, excluding the amount owed PBGC under section 4261 of ERISA.
- d. For each plan year in the SFA coverage period, the projected investment income based on the interest rate in (a) above, and the projected fair market value of plan assets at the end of each plan year.
- e. The present value (using the interest rate identified in (a) above) as of the SFA measurement date of each of the separately provided items in (c)(i)-(iv) above.
- f. SFA amount determined as a lump sum as of the SFA measurement date. As described in § 4262.4(a) of PBGC's special financial assistance regulation, this amount equals the excess (if any) of the SFA-eligible plan obligations (the present value of the items in (c)(ii) through (c)(iv)) over the SFA-eligible plan resources (item (b) plus the present value of the items in (c)(i)).

Additional instructions for each individual worksheet:

Sheet

4-1 SFA Determination - SFA Interest Rate

See instructions on 4-1 SFA Interest Rate.

4-2 SFA Determination - SFA Benefit Payments

On this sheet, you will provide:

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

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

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

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

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

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

4-3 SFA Determination - SFA Details

On this sheet, you will provide:

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

For each plan year in the period beginning on the SFA measurement date and ending on the last day of the last plan year ending in 2051 (the "SFA coverage period"), provide each of the items requested in Columns (1) through (10). Show payments INTO the plan as positive amounts and payments OUT of the plan as negative amounts.

If the plan has suspended benefit payments under sections 305(e)(9) or 4245 of ERISA, Column (7) should show the benefit payments to be made to restore the past benefits that have been suspended. These amounts should be determined as if such reinstatements are paid beginning as of the SFA measurement date. If the plan sponsor elects to pay these amounts as a lump sum, then the lump sum amount is assumed paid as of the SFA measurement date. If the plan sponsor decides to make payments over 60 months, the first monthly payment is assumed paid on the first regular payment date on or after the SFA measurement date. See the examples in the SFA Instructions. If the reinstatement is paid over 60 months, each row in the projection should reflect the monthly payments for that period. The prospective reinstatement of suspended benefits is included in Column (6); Column (7) is only for reinstatement of past benefits that were suspended.

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

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

TEMPLATE 4 - Sheet 4-1
SFA Determination - Interest Rate

v20210706p

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 1482 Pension Fund	
EIN:	13-5664312	
PN:	001	
Application Submission Date:	08/16/2021	
SFA measurement date:	06/30/2021	Last day of the calendar quarter immediately preceding the application submission date.
Last day of first plan year ending after the measurement date:	08/31/2022	

SFA Interest Rate Used	5.38%
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Input amount used in determination of SFA.

Development of interest rate limit:

Plan Interest Rate:	6.00%
Month used for interest rate (<i>month in which application is filed or the 3 preceding months</i>):	Aug-21
3rd Segment Rate as of applicable date (<i>Section 303(h)(2)(C)(iii) - disregarding modifications made under clause (iv) of such section</i>):	3.38%
Interest Rate Limit (<i>3rd Segment rate plus 200 basis points</i>):	5.38%

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

Month is selected by the plan sponsor.

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

This amount is calculated based on the other information entered.

SFA Interest Rate Calculation (<i>Lesser of Plan Interest Rate and Interest Rate Limit</i>):	5.38%
SFA Interest Rate Match Check:	Match

This amount is calculated based on the other information entered.

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

TEMPLATE 4 - Sheet 4-2

v20210706p

SFA Determination - Benefit Payments

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 1482 Pension Fund
EIN:	13-5664312
PN:	001
SFA Measurement Date:	06/30/2021
SFA Interest Rate:	5.38%

On this Sheet 4-2, show all benefit payment amounts and present values as positive amounts.					
PRESENT VALUE as of the Measurement Date of Projected Benefit Payments for:					
Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total	
\$5,196,711	\$4,546,215	\$214,533	\$0	\$9,957,459	

		PROJECTED BENEFIT PAYMENTS for:				
		Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
Plan Year Start Date	Plan Year End Date					
06/30/2021	08/31/2021	\$102,072	\$1,033,829	\$0	\$0	\$1,135,901
09/01/2021	08/31/2022	\$589,290	\$228,014	\$0	\$0	\$817,304
09/01/2022	08/31/2023	\$565,411	\$234,557	\$143	\$0	\$800,111
09/01/2023	08/31/2024	\$540,887	\$244,267	\$14,843	\$0	\$799,997
09/01/2024	08/31/2025	\$515,833	\$260,497	\$14,733	\$0	\$791,063
09/01/2025	08/31/2026	\$490,380	\$260,828	\$14,613	\$0	\$765,821
09/01/2026	08/31/2027	\$464,670	\$257,138	\$14,591	\$0	\$736,399
09/01/2027	08/31/2028	\$438,835	\$256,038	\$20,255	\$0	\$715,128
09/01/2028	08/31/2029	\$413,003	\$257,438	\$20,055	\$0	\$690,496
09/01/2029	08/31/2030	\$387,292	\$254,020	\$19,837	\$0	\$661,149
09/01/2030	08/31/2031	\$361,813	\$262,622	\$19,600	\$0	\$644,035
09/01/2031	08/31/2032	\$336,671	\$262,418	\$19,342	\$0	\$618,431
09/01/2032	08/31/2033	\$311,979	\$257,182	\$19,062	\$0	\$588,223
09/01/2033	08/31/2034	\$287,840	\$259,391	\$18,757	\$0	\$565,988
09/01/2034	08/31/2035	\$264,360	\$254,803	\$18,423	\$0	\$537,586
09/01/2035	08/31/2036	\$241,647	\$251,043	\$18,060	\$0	\$510,750
09/01/2036	08/31/2037	\$219,799	\$246,304	\$17,662	\$0	\$483,765
09/01/2037	08/31/2038	\$198,898	\$240,555	\$17,229	\$0	\$456,682
09/01/2038	08/31/2039	\$179,026	\$234,188	\$16,758	\$0	\$429,972
09/01/2039	08/31/2040	\$160,255	\$230,163	\$16,246	\$0	\$406,664
09/01/2040	08/31/2041	\$142,644	\$218,055	\$15,692	\$0	\$376,391
09/01/2041	08/31/2042	\$126,237	\$207,392	\$15,096	\$0	\$348,725
09/01/2042	08/31/2043	\$111,062	\$195,850	\$14,456	\$0	\$321,368
09/01/2043	08/31/2044	\$97,127	\$184,294	\$13,773	\$0	\$295,194
09/01/2044	08/31/2045	\$84,429	\$173,020	\$13,047	\$0	\$270,496
09/01/2045	08/31/2046	\$72,944	\$164,306	\$12,281	\$0	\$249,531
09/01/2046	08/31/2047	\$62,631	\$154,351	\$11,478	\$0	\$228,460
09/01/2047	08/31/2048	\$53,436	\$144,525	\$10,644	\$0	\$208,605
09/01/2048	08/31/2049	\$45,298	\$134,541	\$9,784	\$0	\$189,623
09/01/2049	08/31/2050	\$38,154	\$124,858	\$8,912	\$0	\$171,924
09/01/2050	08/31/2051	\$31,935	\$115,535	\$8,037	\$0	\$155,507

TEMPLATE 4 - Sheet 4-3

v20210706p

SFA Determination - Details

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 1482 Pension Fund
EIN:	13-5664312
PN:	001
SFA Measurement Date:	06/30/2021
SFA Interest Rate:	5.38%

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

(1)	(2)	PV of (3)	PV of (4)	PV of (5)	PV of (6)	PV of (7)	PV of (8)	(1)+(2)+Sum of PV of (3) through PV of (8) [NOTE: This amount should be \$0]
Fair Market Value as of the SFA Measurement Date	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4-2)	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	
\$778,251	\$10,874,298	\$636	\$31,359	\$41,214	(\$9,957,459)	(\$252,599)	(\$1,515,701)	\$0

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

Plan Year Start Date	Plan Year End Date	(1) Fair Market Value of Assets at Beginning of Plan Year	(2) SFA Amount as of the SFA Measurement Date	(3) Contributions	(4) Withdrawal Liability Payments	(5) Other Payments to Plan (excluding financial assistance and SFA)	(6) Benefit Payments (should match total from Sheet 4-2)	(7) Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(8) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(9) Investment Income Based on SFA Interest Rate	(10) Fair Market Value of Assets at End of Plan Year
06/30/2021	08/31/2021	\$778,251	\$10,874,298	\$640	\$0	\$20,833	-\$1,135,901	-\$252,599	-\$22,667	\$90,385	\$10,353,240
09/01/2021	08/31/2022	\$10,353,240		\$0	\$2,078	\$20,833	-\$817,304		-\$138,942	\$530,983	\$9,950,888
09/01/2022	08/31/2023	\$9,950,888		\$0	\$2,078		-\$800,111		-\$136,019	\$508,975	\$9,525,812
09/01/2023	08/31/2024	\$9,525,812		\$0	\$2,078		-\$799,997		-\$135,999	\$486,110	\$9,078,004
09/01/2024	08/31/2025	\$9,078,004		\$0	\$2,078		-\$791,063		-\$134,481	\$462,313	\$8,616,851
09/01/2025	08/31/2026	\$8,616,851		\$0	\$2,078		-\$765,821		-\$130,190	\$438,338	\$8,161,256
09/01/2026	08/31/2027	\$8,161,256		\$0	\$2,078		-\$736,399		-\$125,188	\$414,799	\$7,716,547
09/01/2027	08/31/2028	\$7,716,547		\$0	\$2,078		-\$715,128		-\$121,572	\$391,577	\$7,273,502
09/01/2028	08/31/2029	\$7,273,502		\$0	\$2,078		-\$690,496		-\$117,384	\$368,556	\$6,836,256
09/01/2029	08/31/2030	\$6,836,256		\$0	\$2,078		-\$661,149		-\$112,395	\$346,002	\$6,410,793
09/01/2030	08/31/2031	\$6,410,793		\$0	\$2,078		-\$644,035		-\$109,486	\$323,678	\$5,983,028
09/01/2031	08/31/2032	\$5,983,028		\$0	\$2,078		-\$618,431		-\$105,133	\$301,511	\$5,563,053
09/01/2032	08/31/2033	\$5,563,053		\$0	\$2,078		-\$588,223		-\$99,998	\$279,915	\$5,156,825
09/01/2033	08/31/2034	\$5,156,825		\$0	\$2,078		-\$565,988		-\$96,218	\$258,795	\$4,755,492
09/01/2034	08/31/2035	\$4,755,492		\$0	\$2,078		-\$537,586		-\$91,390	\$238,142	\$4,366,737
09/01/2035	08/31/2036	\$4,366,737		\$0	\$2,078		-\$510,750		-\$86,828	\$218,114	\$3,989,351
09/01/2036	08/31/2037	\$3,989,351		\$0	\$2,078		-\$483,765		-\$82,240	\$198,703	\$3,624,128
09/01/2037	08/31/2038	\$3,624,128		\$0	\$2,078		-\$456,682		-\$77,636	\$179,949	\$3,271,837
09/01/2038	08/31/2039	\$3,271,837		\$0	\$2,078		-\$429,972		-\$73,095	\$161,879	\$2,932,728
09/01/2039	08/31/2040	\$2,932,728		\$0	\$2,078		-\$406,664		-\$69,133	\$144,406	\$2,603,415
09/01/2040	08/31/2041	\$2,603,415		\$0	\$2,078		-\$376,391		-\$63,986	\$127,689	\$2,292,806
09/01/2041	08/31/2042	\$2,292,806		\$0	\$2,078		-\$348,725		-\$59,283	\$111,893	\$1,998,769
09/01/2042	08/31/2043	\$1,998,769		\$0	\$2,078		-\$321,368		-\$54,633	\$96,979	\$1,721,825
09/01/2043	08/31/2044	\$1,721,825		\$0	\$2,078		-\$295,194		-\$50,183	\$82,944	\$1,461,471
09/01/2044	08/31/2045	\$1,461,471		\$0	\$2,078		-\$270,496		-\$45,984	\$69,754	\$1,216,823
09/01/2045	08/31/2046	\$1,216,823		\$0	\$2,078		-\$249,531		-\$42,420	\$57,285	\$984,236
09/01/2046	08/31/2047	\$984,236		\$0	\$2,078		-\$228,460		-\$38,838	\$45,468	\$764,484
09/01/2047	08/31/2048	\$764,484		\$0	\$2,078		-\$208,605		-\$35,463	\$34,302	\$556,797
09/01/2048	08/31/2049	\$556,797		\$0	\$2,078		-\$189,623		-\$32,236	\$23,756	\$360,772
09/01/2049	08/31/2050	\$360,772		\$0	\$2,078		-\$171,924		-\$29,227	\$13,795	\$175,495
09/01/2050	08/31/2051	\$175,495		\$0	\$2,078		-\$155,507		-\$26,436	\$4,370	\$0

TEMPLATE 5

v20210723p

Baseline

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

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

This Template 5 is not required if all assumptions used (except the interest rate, Contribution Base Unit (CBU) assumption and administrative expenses assumption) to determine the requested SFA amount are identical to those used in the most recent actuarial certification of plan status completed before 1/1/2021 ("pre-2021 certification of plan status") and if the changed assumptions for CBUs and administrative expenses are consistent with Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions.

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

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

Additional instructions for each individual worksheet:

Sheet

5-1 Baseline - Benefit Payments

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

5-2 Baseline - Details

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

TEMPLATE 5 - Sheet 5-1

v20210723p

Baseline - Benefit Payments

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 1482 Pension Fund
EIN:	13-5664312
PN:	001
SFA Measurement Date:	06/30/2021
SFA Interest Rate:	5.38%

On this Sheet 5-1, show all benefit payment amounts and present values as positive amounts.					
PRESENT VALUE as of the Measurement Date of Projected Benefit Payments for:					
Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total	
\$5,196,711	\$3,551,353	\$214,533	\$0	\$8,962,596	

		PROJECTED BENEFIT PAYMENTS for:				
Plan Year Start Date	Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
06/30/2021	08/31/2021	\$102,072	\$36,795	\$0	\$0	\$138,867
09/01/2021	08/31/2022	\$589,290	\$228,014	\$0	\$0	\$817,304
09/01/2022	08/31/2023	\$565,411	\$234,557	\$143	\$0	\$800,111
09/01/2023	08/31/2024	\$540,887	\$244,267	\$14,843	\$0	\$799,997
09/01/2024	08/31/2025	\$515,833	\$260,497	\$14,733	\$0	\$791,063
09/01/2025	08/31/2026	\$490,380	\$260,828	\$14,613	\$0	\$765,821
09/01/2026	08/31/2027	\$464,670	\$257,138	\$14,591	\$0	\$736,399
09/01/2027	08/31/2028	\$438,835	\$256,038	\$20,255	\$0	\$715,128
09/01/2028	08/31/2029	\$413,003	\$257,438	\$20,055	\$0	\$690,496
09/01/2029	08/31/2030	\$387,292	\$254,020	\$19,837	\$0	\$661,149
09/01/2030	08/31/2031	\$361,813	\$262,622	\$19,600	\$0	\$644,035
09/01/2031	08/31/2032	\$336,671	\$262,418	\$19,342	\$0	\$618,431
09/01/2032	08/31/2033	\$311,979	\$257,182	\$19,062	\$0	\$588,223
09/01/2033	08/31/2034	\$287,840	\$259,391	\$18,757	\$0	\$565,988
09/01/2034	08/31/2035	\$264,360	\$254,803	\$18,423	\$0	\$537,586
09/01/2035	08/31/2036	\$241,647	\$251,043	\$18,060	\$0	\$510,750
09/01/2036	08/31/2037	\$219,799	\$246,304	\$17,662	\$0	\$483,765
09/01/2037	08/31/2038	\$198,898	\$240,555	\$17,229	\$0	\$456,682
09/01/2038	08/31/2039	\$179,026	\$234,188	\$16,758	\$0	\$429,972
09/01/2039	08/31/2040	\$160,255	\$230,163	\$16,246	\$0	\$406,664
09/01/2040	08/31/2041	\$142,644	\$218,055	\$15,692	\$0	\$376,391
09/01/2041	08/31/2042	\$126,237	\$207,392	\$15,096	\$0	\$348,725
09/01/2042	08/31/2043	\$111,062	\$195,850	\$14,456	\$0	\$321,368
09/01/2043	08/31/2044	\$97,127	\$184,294	\$13,773	\$0	\$295,194
09/01/2044	08/31/2045	\$84,429	\$173,020	\$13,047	\$0	\$270,496
09/01/2045	08/31/2046	\$72,944	\$164,306	\$12,281	\$0	\$249,531
09/01/2046	08/31/2047	\$62,631	\$154,351	\$11,478	\$0	\$228,460
09/01/2047	08/31/2048	\$53,436	\$144,525	\$10,644	\$0	\$208,605
09/01/2048	08/31/2049	\$45,298	\$134,541	\$9,784	\$0	\$189,623
09/01/2049	08/31/2050	\$38,154	\$124,858	\$8,912	\$0	\$171,924
09/01/2050	08/31/2051	\$31,935	\$115,535	\$8,037	\$0	\$155,507

TEMPLATE 5 - Sheet 5-2

v20210723p

Baseline - Details

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 1482 Pension Fund	
EIN:	13-5664312	
PN:	001	
SFA Measurement Date:	06/30/2021	
SFA Interest Rate:	5.38%	

PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for:								
(1)	(2)	PV of (3)	PV of (4)	PV of (5)	PV of (6)	PV of (7)	PV of (8)	
Fair Market Value as of the SFA Measurement Date	Baseline SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 5-1)	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses owed PBGC under 4261 of ERISA)	(1)+(2)+Sum of PV of (3) through PV of (8) [NOTE: This amount should be 0]
\$778,251	\$8,436,944	\$0	\$0	\$0	(\$8,962,596)	(\$252,599)	\$0	\$0

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Plan Year Start Date	Plan Year End Date	Fair Market Value of Assets at Beginning of Plan Year	Baseline SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 5-1)	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses owed PBGC under 4261 of ERISA)	Investment Income Based on SFA Interest Rate	Fair Market Value of Assets at End of Plan Year
06/30/2021	08/31/2021	\$778,251	\$8,436,944	\$0	\$0	\$0	-\$138,867	-\$252,599	\$0	\$75,516	\$8,899,246
09/01/2021	08/31/2022	\$8,899,246		\$0	\$0	\$0	-\$817,304	\$0	\$455,152	\$8,537,094	
09/01/2022	08/31/2023	\$8,537,094		\$0	\$0	\$0	-\$800,111	\$0	\$436,166	\$8,173,149	
09/01/2023	08/31/2024	\$8,173,149		\$0	\$0	\$0	-\$799,997	\$0	\$416,589	\$7,789,741	
09/01/2024	08/31/2025	\$7,789,741		\$0	\$0	\$0	-\$791,063	\$0	\$396,220	\$7,394,898	
09/01/2025	08/31/2026	\$7,394,898		\$0	\$0	\$0	-\$765,821	\$0	\$375,707	\$7,004,783	
09/01/2026	08/31/2027	\$7,004,783		\$0	\$0	\$0	-\$736,399	\$0	\$355,569	\$6,623,954	
09/01/2027	08/31/2028	\$6,623,954		\$0	\$0	\$0	-\$715,128	\$0	\$335,696	\$6,244,521	
09/01/2028	08/31/2029	\$6,244,521		\$0	\$0	\$0	-\$690,496	\$0	\$315,994	\$5,870,019	
09/01/2029	08/31/2030	\$5,870,019		\$0	\$0	\$0	-\$661,149	\$0	\$296,694	\$5,505,565	
09/01/2030	08/31/2031	\$5,505,565		\$0	\$0	\$0	-\$644,035	\$0	\$277,581	\$5,139,111	
09/01/2031	08/31/2032	\$5,139,111		\$0	\$0	\$0	-\$618,431	\$0	\$258,606	\$4,779,286	
09/01/2032	08/31/2033	\$4,779,286		\$0	\$0	\$0	-\$588,223	\$0	\$240,121	\$4,431,184	
09/01/2033	08/31/2034	\$4,431,184		\$0	\$0	\$0	-\$565,988	\$0	\$222,036	\$4,087,232	
09/01/2034	08/31/2035	\$4,087,232		\$0	\$0	\$0	-\$537,586	\$0	\$204,352	\$3,753,999	
09/01/2035	08/31/2036	\$3,753,999		\$0	\$0	\$0	-\$510,750	\$0	\$187,200	\$3,430,449	
09/01/2036	08/31/2037	\$3,430,449		\$0	\$0	\$0	-\$483,765	\$0	\$170,573	\$3,117,257	
09/01/2037	08/31/2038	\$3,117,257		\$0	\$0	\$0	-\$456,682	\$0	\$154,507	\$2,815,082	
09/01/2038	08/31/2039	\$2,815,082		\$0	\$0	\$0	-\$429,972	\$0	\$139,022	\$2,524,131	
09/01/2039	08/31/2040	\$2,524,131		\$0	\$0	\$0	-\$406,664	\$0	\$124,042	\$2,241,510	
09/01/2040	08/31/2041	\$2,241,510		\$0	\$0	\$0	-\$376,391	\$0	\$109,712	\$1,974,831	
09/01/2041	08/31/2042	\$1,974,831		\$0	\$0	\$0	-\$348,725	\$0	\$96,165	\$1,722,271	
09/01/2042	08/31/2043	\$1,722,271		\$0	\$0	\$0	-\$321,368	\$0	\$83,368	\$1,484,271	
09/01/2043	08/31/2044	\$1,484,271		\$0	\$0	\$0	-\$295,194	\$0	\$71,320	\$1,260,397	
09/01/2044	08/31/2045	\$1,260,397		\$0	\$0	\$0	-\$270,496	\$0	\$59,990	\$1,049,891	
09/01/2045	08/31/2046	\$1,049,891		\$0	\$0	\$0	-\$249,531	\$0	\$49,271	\$849,630	
09/01/2046	08/31/2047	\$849,630		\$0	\$0	\$0	-\$228,460	\$0	\$39,106	\$660,276	
09/01/2047	08/31/2048	\$660,276		\$0	\$0	\$0	-\$208,605	\$0	\$29,492	\$481,163	
09/01/2048	08/31/2049	\$481,163		\$0	\$0	\$0	-\$189,623	\$0	\$20,405	\$311,945	
09/01/2049	08/31/2050	\$311,945		\$0	\$0	\$0	-\$171,924	\$0	\$11,813	\$151,834	
09/01/2050	08/31/2051	\$151,834		\$0	\$0	\$0	-\$155,507	\$0	\$3,673	\$0	

TEMPLATE 6

v20210723p

Reconciliation

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

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

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

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

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

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

Additional instructions for each individual worksheet:

Sheet

6-1 Reconciliation

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

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

6-2 Reconciliation Details

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

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

6-3 Reconciliation Details

See instructions for 6-2 Reconciliation Details.

6-4 Reconciliation Details

See instructions for 6-2 Reconciliation Details.

6-5 Reconciliation Details

See instructions for 6-2 Reconciliation Details.

Version Updates

Version	Date Updated	
v20210723p	07/23/2021	On Sheets 6-2, 6-3, 6-3, and 6-5: (1) unprotected Cells A1:B1, and (2) in Cell H14 and Cell H19, removed reference to Sheet 4-2. Updated the version number in top right corner of each sheet. Added this section on Version Updates and protected the Version Updates cells.
v20210706p	07/06/2021	

TEMPLATE 6 - Sheet 6-1

Reconciliation - Summary

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

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 1482 Pension Fund
EIN:	13-5664312
PN:	001

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount
1	Baseline	N/A	\$8,436,944
2	Payments to Terminated Vesteds aged over Required Beginning Date	\$994,863	\$9,431,807
3	Administrative Expenses = \$136K/yr first year increasing by 2.25% ; limited by 17% of Benefit Payments	\$1,515,701	\$10,947,507
4	Future Contributions assumed	(\$636)	\$10,946,871
5	Withdrawal Liability Payments assumed	(\$31,359)	\$10,915,512
6	Other additions assumed /same as Template 4	(\$41,214)	\$10,874,298

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

From Template 5.

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

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

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

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

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

TEMPLATE 6 - Sheet 6-2

Item Description (From 6-1):	Payments to Terminated Vesteds aged over Required Beginning Date
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v20210723p

Reconciliation - Details

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 1482 Pension Fund	
EIN:	13-5664312	
PN:	001	
SFA Measurement Date:	06/30/2021	
SFA Interest Rate:	5.38%	

PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for:								
(1)	(2)	PV of (3)	PV of (4)	PV of (5)	PV of (6)	PV of (7)	PV of (8)	
Fair Market Value as of the SFA Measurement Date	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(1)+(2)+Sum of PV of (3) through PV of (8) [NOTE: This amount should be \$0]
\$778,251	\$9,431,807	\$0	\$0	\$0	(\$9,957,459)	(\$252,599)	\$0	\$0

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

Plan Year Start Date	Plan Year End Date	(1) Fair Market Value of Assets at Beginning of Plan Year	(2) SFA Amount as of the SFA Measurement Date	(3) Contributions	(4) Withdrawal Liability Payments	(5) Other Payments to Plan (excluding financial assistance and SFA)	(6) Benefit Payments	(7) Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(8) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(9) Investment Income Based on SFA Interest Rate	(10) Fair Market Value of Assets at End of Plan Year
06/30/2021	08/31/2021	\$778,251	\$9,431,807	\$0	\$0	\$0	-\$1,135,901	-\$252,599	\$0	\$77,688	\$8,899,246
09/01/2021	08/31/2022	\$8,899,246		\$0	\$0	\$0	-\$817,304	\$0	\$0	\$455,152	\$8,537,094
09/01/2022	08/31/2023	\$8,537,094		\$0	\$0	\$0	-\$800,111	\$0	\$0	\$436,166	\$8,173,149
09/01/2023	08/31/2024	\$8,173,149		\$0	\$0	\$0	-\$799,997	\$0	\$0	\$416,589	\$7,789,741
09/01/2024	08/31/2025	\$7,789,741		\$0	\$0	\$0	-\$791,063	\$0	\$0	\$396,220	\$7,394,898
09/01/2025	08/31/2026	\$7,394,898		\$0	\$0	\$0	-\$765,821	\$0	\$0	\$375,707	\$7,004,783
09/01/2026	08/31/2027	\$7,004,783		\$0	\$0	\$0	-\$736,399	\$0	\$0	\$355,569	\$6,623,954
09/01/2027	08/31/2028	\$6,623,954		\$0	\$0	\$0	-\$715,128	\$0	\$0	\$335,696	\$6,244,521
09/01/2028	08/31/2029	\$6,244,521		\$0	\$0	\$0	-\$690,496	\$0	\$0	\$315,994	\$5,870,019
09/01/2029	08/31/2030	\$5,870,019		\$0	\$0	\$0	-\$661,149	\$0	\$0	\$296,694	\$5,505,565
09/01/2030	08/31/2031	\$5,505,565		\$0	\$0	\$0	-\$644,035	\$0	\$0	\$277,581	\$5,139,111
09/01/2031	08/31/2032	\$5,139,111		\$0	\$0	\$0	-\$618,431	\$0	\$0	\$258,606	\$4,779,286
09/01/2032	08/31/2033	\$4,779,286		\$0	\$0	\$0	-\$588,223	\$0	\$0	\$240,121	\$4,431,184
09/01/2033	08/31/2034	\$4,431,184		\$0	\$0	\$0	-\$565,988	\$0	\$0	\$222,036	\$4,087,232
09/01/2034	08/31/2035	\$4,087,232		\$0	\$0	\$0	-\$537,586	\$0	\$0	\$204,352	\$3,753,999
09/01/2035	08/31/2036	\$3,753,999		\$0	\$0	\$0	-\$510,750	\$0	\$0	\$187,200	\$3,430,449
09/01/2036	08/31/2037	\$3,430,449		\$0	\$0	\$0	-\$483,765	\$0	\$0	\$170,573	\$3,117,257
09/01/2037	08/31/2038	\$3,117,257		\$0	\$0	\$0	-\$456,682	\$0	\$0	\$154,507	\$2,815,082
09/01/2038	08/31/2039	\$2,815,082		\$0	\$0	\$0	-\$429,972	\$0	\$0	\$139,022	\$2,524,131
09/01/2039	08/31/2040	\$2,524,131		\$0	\$0	\$0	-\$406,664	\$0	\$0	\$124,042	\$2,241,510
09/01/2040	08/31/2041	\$2,241,510		\$0	\$0	\$0	-\$376,391	\$0	\$0	\$109,712	\$1,974,831
09/01/2041	08/31/2042	\$1,974,831		\$0	\$0	\$0	-\$348,725	\$0	\$0	\$96,165	\$1,722,271
09/01/2042	08/31/2043	\$1,722,271		\$0	\$0	\$0	-\$321,368	\$0	\$0	\$83,368	\$1,484,271
09/01/2043	08/31/2044	\$1,484,271		\$0	\$0	\$0	-\$295,194	\$0	\$0	\$71,320	\$1,260,397
09/01/2044	08/31/2045	\$1,260,397		\$0	\$0	\$0	-\$270,496	\$0	\$0	\$59,990	\$1,049,891
09/01/2045	08/31/2046	\$1,049,891		\$0	\$0	\$0	-\$249,531	\$0	\$0	\$49,271	\$849,630
09/01/2046	08/31/2047	\$849,630		\$0	\$0	\$0	-\$228,460	\$0	\$0	\$39,106	\$660,276
09/01/2047	08/31/2048	\$660,276		\$0	\$0	\$0	-\$208,605	\$0	\$0	\$29,492	\$481,163
09/01/2048	08/31/2049	\$481,163		\$0	\$0	\$0	-\$189,623	\$0	\$0	\$20,405	\$311,945
09/01/2049	08/31/2050	\$311,945		\$0	\$0	\$0	-\$171,924	\$0	\$0	\$11,813	\$151,834
09/01/2050	08/31/2051	\$151,834		\$0	\$0	\$0	-\$155,507	\$0	\$0	\$3,673	\$0

TEMPLATE 6 - Sheet 6-3

Item Description (From 6-1): Administrative Expenses = \$136K/yr first year increasing by 2.25% ; limited by 17% of Benefit Payments

v20210723p

Reconciliation - Details

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 1482 Pension Fund
EIN:	13-5664312
PN:	001
SFA Measurement Date:	06/30/2021
SFA Interest Rate:	5.38%

PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for:								
(1)	(2)	PV of (3)	PV of (4)	PV of (5)	PV of (6)	PV of (7)	PV of (8)	
Fair Market Value as of the SFA Measurement Date	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(1)+(2)+Sum of PV of (3) through PV of (8) [NOTE: This amount should be \$0]
\$778,251	\$10,947,507	\$0	\$0	\$0	(\$9,957,459)	(\$252,599)	(\$1,515,701)	\$0

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Plan Year Start Date	Plan Year End Date	Fair Market Value of Assets at Beginning of Plan Year	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Investment Income Based on SFA Interest Rate	Fair Market Value of Assets at End of Plan Year
06/30/2021	08/31/2021	\$778,251	\$10,947,507	\$0	\$0	\$0	-\$1,135,901	-\$252,599	-\$22,667	\$90,934	\$10,405,526
09/01/2021	08/31/2022	\$10,405,526		\$0	\$0	\$0	-\$817,304		-\$138,942	\$532,797	\$9,982,077
09/01/2022	08/31/2023	\$9,982,077		\$0	\$0		-\$800,111		-\$136,019	\$510,584	\$9,556,530
09/01/2023	08/31/2024	\$9,556,530		\$0	\$0		-\$799,997		-\$135,999	\$487,693	\$9,108,227
09/01/2024	08/31/2025	\$9,108,227		\$0	\$0		-\$791,063		-\$134,481	\$463,870	\$8,646,553
09/01/2025	08/31/2026	\$8,646,553		\$0	\$0		-\$765,821		-\$130,190	\$439,866	\$8,190,408
09/01/2026	08/31/2027	\$8,190,408		\$0	\$0		-\$736,399		-\$125,188	\$416,298	\$7,745,119
09/01/2027	08/31/2028	\$7,745,119		\$0	\$0		-\$715,128		-\$121,572	\$393,045	\$7,301,464
09/01/2028	08/31/2029	\$7,301,464		\$0	\$0		-\$690,496		-\$117,384	\$369,991	\$6,863,574
09/01/2029	08/31/2030	\$6,863,574		\$0	\$0		-\$661,149		-\$112,395	\$347,402	\$6,437,432
09/01/2030	08/31/2031	\$6,437,432		\$0	\$0		-\$644,035		-\$109,486	\$325,042	\$6,008,953
09/01/2031	08/31/2032	\$6,008,953		\$0	\$0		-\$618,431		-\$105,133	\$302,836	\$5,588,225
09/01/2032	08/31/2033	\$5,588,225		\$0	\$0		-\$588,223		-\$99,998	\$281,199	\$5,181,203
09/01/2033	08/31/2034	\$5,181,203		\$0	\$0		-\$565,988		-\$96,218	\$260,037	\$4,779,034
09/01/2034	08/31/2035	\$4,779,034		\$0	\$0		-\$537,586		-\$91,390	\$239,339	\$4,389,397
09/01/2035	08/31/2036	\$4,389,397		\$0	\$0		-\$510,750		-\$86,828	\$219,264	\$4,011,083
09/01/2036	08/31/2037	\$4,011,083		\$0	\$0		-\$483,765		-\$82,240	\$199,803	\$3,644,881
09/01/2037	08/31/2038	\$3,644,881		\$0	\$0		-\$456,682		-\$77,636	\$180,996	\$3,291,559
09/01/2038	08/31/2039	\$3,291,559		\$0	\$0		-\$429,972		-\$73,095	\$162,871	\$2,951,363
09/01/2039	08/31/2040	\$2,951,363		\$0	\$0		-\$406,664		-\$69,133	\$145,339	\$2,620,905
09/01/2040	08/31/2041	\$2,620,905		\$0	\$0		-\$376,391		-\$63,986	\$128,561	\$2,309,089
09/01/2041	08/31/2042	\$2,309,089		\$0	\$0		-\$348,725		-\$59,283	\$112,700	\$2,013,781
09/01/2042	08/31/2043	\$2,013,781		\$0	\$0		-\$321,368		-\$54,633	\$97,717	\$1,735,497
09/01/2043	08/31/2044	\$1,735,497		\$0	\$0		-\$295,194		-\$50,183	\$83,610	\$1,473,730
09/01/2044	08/31/2045	\$1,473,730		\$0	\$0		-\$270,496		-\$45,984	\$70,344	\$1,227,594
09/01/2045	08/31/2046	\$1,227,594		\$0	\$0		-\$249,531		-\$42,420	\$57,795	\$993,438
09/01/2046	08/31/2047	\$993,438		\$0	\$0		-\$228,460		-\$38,838	\$45,894	\$772,034
09/01/2047	08/31/2048	\$772,034		\$0	\$0		-\$208,605		-\$35,463	\$34,639	\$562,604
09/01/2048	08/31/2049	\$562,604		\$0	\$0		-\$189,623		-\$32,236	\$23,999	\$364,745
09/01/2049	08/31/2050	\$364,745		\$0	\$0		-\$171,924		-\$29,227	\$13,939	\$177,533
09/01/2050	08/31/2051	\$177,533		\$0	\$0		-\$155,507		-\$26,436	\$4,410	\$0

TEMPLATE 6 - Sheet 6-4

Item Description (From 6-1): Future Contributions assumed

v20210723p

Reconciliation - Details

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 1482 Pension Fund
EIN:	13-5664312
PN:	001
SFA Measurement Date:	06/30/2021
SFA Interest Rate:	5.38%

PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for:								
(1)	(2)	PV of (3)	PV of (4)	PV of (5)	PV of (6)	PV of (7)	PV of (8)	
Fair Market Value as of the SFA Measurement Date	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(1)+(2)+Sum of PV of (3) through PV of (8) [NOTE: This amount should be \$0]
\$778,251	\$10,946,871	\$636	\$0	\$0	(\$9,957,459)	(\$252,599)	(\$1,515,701)	\$0

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

Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Fair Market Value of Assets at Beginning of Plan Year	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Investment Income Based on SFA Interest Rate	Fair Market Value of Assets at End of Plan Year
06/30/2021	08/31/2021	\$778,251	\$10,946,871	\$640	\$0	\$0	-\$1,135,901	-\$252,599	-\$22,667	\$90,930	\$10,405,526
09/01/2021	08/31/2022	\$10,405,526		\$0	\$0	\$0	-\$817,304		-\$138,942	\$532,797	\$9,982,077
09/01/2022	08/31/2023	\$9,982,077		\$0	\$0	\$0	-\$800,111		-\$136,019	\$510,584	\$9,556,530
09/01/2023	08/31/2024	\$9,556,530		\$0	\$0	\$0	-\$799,997		-\$135,999	\$487,693	\$9,108,227
09/01/2024	08/31/2025	\$9,108,227		\$0	\$0	\$0	-\$791,063		-\$134,481	\$463,870	\$8,646,553
09/01/2025	08/31/2026	\$8,646,553		\$0	\$0	\$0	-\$765,821		-\$130,190	\$439,866	\$8,190,408
09/01/2026	08/31/2027	\$8,190,408		\$0	\$0	\$0	-\$736,399		-\$125,188	\$416,298	\$7,745,119
09/01/2027	08/31/2028	\$7,745,119		\$0	\$0	\$0	-\$715,128		-\$121,572	\$393,045	\$7,301,464
09/01/2028	08/31/2029	\$7,301,464		\$0	\$0	\$0	-\$690,496		-\$117,384	\$369,991	\$6,863,574
09/01/2029	08/31/2030	\$6,863,574		\$0	\$0	\$0	-\$661,149		-\$112,395	\$347,402	\$6,437,432
09/01/2030	08/31/2031	\$6,437,432		\$0	\$0	\$0	-\$644,035		-\$109,486	\$325,042	\$6,008,953
09/01/2031	08/31/2032	\$6,008,953		\$0	\$0	\$0	-\$618,431		-\$105,133	\$302,836	\$5,588,225
09/01/2032	08/31/2033	\$5,588,225		\$0	\$0	\$0	-\$588,223		-\$99,998	\$281,199	\$5,181,203
09/01/2033	08/31/2034	\$5,181,203		\$0	\$0	\$0	-\$565,988		-\$96,218	\$260,037	\$4,779,034
09/01/2034	08/31/2035	\$4,779,034		\$0	\$0	\$0	-\$537,586		-\$91,390	\$239,339	\$4,389,397
09/01/2035	08/31/2036	\$4,389,397		\$0	\$0	\$0	-\$510,750		-\$86,828	\$219,264	\$4,011,083
09/01/2036	08/31/2037	\$4,011,083		\$0	\$0	\$0	-\$483,765		-\$82,240	\$199,803	\$3,644,881
09/01/2037	08/31/2038	\$3,644,881		\$0	\$0	\$0	-\$456,682		-\$77,636	\$180,996	\$3,291,559
09/01/2038	08/31/2039	\$3,291,559		\$0	\$0	\$0	-\$429,972		-\$73,095	\$162,871	\$2,951,363
09/01/2039	08/31/2040	\$2,951,363		\$0	\$0	\$0	-\$406,664		-\$69,133	\$145,339	\$2,620,905
09/01/2040	08/31/2041	\$2,620,905		\$0	\$0	\$0	-\$376,391		-\$63,986	\$128,561	\$2,309,089
09/01/2041	08/31/2042	\$2,309,089		\$0	\$0	\$0	-\$348,725		-\$59,283	\$112,700	\$2,013,781
09/01/2042	08/31/2043	\$2,013,781		\$0	\$0	\$0	-\$321,368		-\$54,633	\$97,717	\$1,735,497
09/01/2043	08/31/2044	\$1,735,497		\$0	\$0	\$0	-\$295,194		-\$50,183	\$83,610	\$1,473,730
09/01/2044	08/31/2045	\$1,473,730		\$0	\$0	\$0	-\$270,496		-\$45,984	\$70,344	\$1,227,594
09/01/2045	08/31/2046	\$1,227,594		\$0	\$0	\$0	-\$249,531		-\$42,420	\$57,795	\$993,438
09/01/2046	08/31/2047	\$993,438		\$0	\$0	\$0	-\$228,460		-\$38,838	\$45,894	\$772,034
09/01/2047	08/31/2048	\$772,034		\$0	\$0	\$0	-\$208,605		-\$35,463	\$34,639	\$562,604
09/01/2048	08/31/2049	\$562,604		\$0	\$0	\$0	-\$189,623		-\$32,236	\$23,999	\$364,745
09/01/2049	08/31/2050	\$364,745		\$0	\$0	\$0	-\$171,924		-\$29,227	\$13,939	\$177,533
09/01/2050	08/31/2051	\$177,533		\$0	\$0	\$0	-\$155,507		-\$26,436	\$4,410	\$0

TEMPLATE 6 - Sheet 6-5

Item Description (From 6-1): Withdrawal Liability Payments assumed

v20210723p

Reconciliation - Details

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 1482 Pension Fund
EIN:	13-5664312
PN:	001
SFA Measurement Date:	06/30/2021
SFA Interest Rate:	5.38%

PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for:								
(1)	(2)	PV of (3)	PV of (4)	PV of (5)	PV of (6)	PV of (7)	PV of (8)	
Fair Market Value as of the SFA Measurement Date	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses owed PBGC under 4261 of ERISA)	(1)+(2)+Sum of PV of (3) through PV of (8) [NOTE: This amount should be \$0]
\$778,251	\$10,915,512	\$636	\$31,359	\$0	(\$9,957,459)	(\$252,599)	(\$1,515,701)	\$0

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Plan Year Start Date	Plan Year End Date	Fair Market Value of Assets at Beginning of Plan Year	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses owed PBGC under 4261 of ERISA)	Investment Income Based on SFA Interest Rate	Fair Market Value of Assets at End of Plan Year
06/30/2021	08/31/2021	\$778,251	\$10,915,512	\$640	\$0	\$0	-\$1,135,901	-\$252,599	-\$22,667	\$90,655	\$10,373,892
09/01/2021	08/31/2022	\$10,373,892		\$0	\$2,078	\$0	-\$817,304	-\$138,942	\$531,164	\$9,950,888	
09/01/2022	08/31/2023	\$9,950,888		\$0	\$2,078	\$0	-\$800,111	-\$136,019	\$508,975	\$9,525,812	
09/01/2023	08/31/2024	\$9,525,812		\$0	\$2,078	\$0	-\$799,997	-\$135,999	\$486,110	\$9,078,004	
09/01/2024	08/31/2025	\$9,078,004		\$0	\$2,078	\$0	-\$791,063	-\$134,481	\$462,313	\$8,616,851	
09/01/2025	08/31/2026	\$8,616,851		\$0	\$2,078	\$0	-\$765,821	-\$130,190	\$438,338	\$8,161,256	
09/01/2026	08/31/2027	\$8,161,256		\$0	\$2,078	\$0	-\$736,399	-\$125,188	\$414,799	\$7,716,547	
09/01/2027	08/31/2028	\$7,716,547		\$0	\$2,078	\$0	-\$715,128	-\$121,572	\$391,577	\$7,273,502	
09/01/2028	08/31/2029	\$7,273,502		\$0	\$2,078	\$0	-\$690,496	-\$117,384	\$368,556	\$6,836,256	
09/01/2029	08/31/2030	\$6,836,256		\$0	\$2,078	\$0	-\$661,149	-\$112,395	\$346,002	\$6,410,793	
09/01/2030	08/31/2031	\$6,410,793		\$0	\$2,078	\$0	-\$644,035	-\$109,486	\$323,678	\$5,983,028	
09/01/2031	08/31/2032	\$5,983,028		\$0	\$2,078	\$0	-\$618,431	-\$105,133	\$301,511	\$5,563,053	
09/01/2032	08/31/2033	\$5,563,053		\$0	\$2,078	\$0	-\$588,223	-\$99,998	\$279,915	\$5,156,825	
09/01/2033	08/31/2034	\$5,156,825		\$0	\$2,078	\$0	-\$565,988	-\$96,218	\$258,795	\$4,755,492	
09/01/2034	08/31/2035	\$4,755,492		\$0	\$2,078	\$0	-\$537,586	-\$91,390	\$238,142	\$4,366,737	
09/01/2035	08/31/2036	\$4,366,737		\$0	\$2,078	\$0	-\$510,750	-\$86,828	\$218,114	\$3,989,351	
09/01/2036	08/31/2037	\$3,989,351		\$0	\$2,078	\$0	-\$483,765	-\$82,240	\$198,703	\$3,624,128	
09/01/2037	08/31/2038	\$3,624,128		\$0	\$2,078	\$0	-\$456,682	-\$77,636	\$179,949	\$3,271,837	
09/01/2038	08/31/2039	\$3,271,837		\$0	\$2,078	\$0	-\$429,972	-\$73,095	\$161,879	\$2,932,728	
09/01/2039	08/31/2040	\$2,932,728		\$0	\$2,078	\$0	-\$406,664	-\$69,133	\$144,406	\$2,603,415	
09/01/2040	08/31/2041	\$2,603,415		\$0	\$2,078	\$0	-\$376,391	-\$63,986	\$127,689	\$2,292,806	
09/01/2041	08/31/2042	\$2,292,806		\$0	\$2,078	\$0	-\$348,725	-\$59,283	\$111,893	\$1,998,769	
09/01/2042	08/31/2043	\$1,998,769		\$0	\$2,078	\$0	-\$321,368	-\$54,633	\$96,979	\$1,721,825	
09/01/2043	08/31/2044	\$1,721,825		\$0	\$2,078	\$0	-\$295,194	-\$50,183	\$82,944	\$1,461,471	
09/01/2044	08/31/2045	\$1,461,471		\$0	\$2,078	\$0	-\$270,496	-\$45,984	\$69,754	\$1,216,823	
09/01/2045	08/31/2046	\$1,216,823		\$0	\$2,078	\$0	-\$249,531	-\$42,420	\$57,285	\$984,236	
09/01/2046	08/31/2047	\$984,236		\$0	\$2,078	\$0	-\$228,460	-\$38,838	\$45,468	\$764,484	
09/01/2047	08/31/2048	\$764,484		\$0	\$2,078	\$0	-\$208,605	-\$35,463	\$34,302	\$556,797	
09/01/2048	08/31/2049	\$556,797		\$0	\$2,078	\$0	-\$189,623	-\$32,236	\$23,756	\$360,772	
09/01/2049	08/31/2050	\$360,772		\$0	\$2,078	\$0	-\$171,924	-\$29,227	\$13,795	\$175,495	
09/01/2050	08/31/2051	\$175,495		\$0	\$2,078	\$0	-\$155,507	-\$26,436	\$4,370	\$0	

TEMPLATE 7

v20210706p

7a - Assumption Changes for SFA Eligibility

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

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

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

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

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

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

This table should reflect all identified assumptions (including those that are included in the Baseline provided in Template 5) and should be an abbreviated version of information provided in Section D, Item 6(a) of the SFA filing instructions.

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

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

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

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

TEMPLATE 7

v20210706p

7b - Assumption Changes for SFA Amount

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

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

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

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

This table should identify all changed assumptions except for the interest rate (reflecting those that are included in the Baseline provided in Template 5) and should be an abbreviated version of information provided in Section D, Item 6(b) of the SFA filing instructions.

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

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

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

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

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

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

Template 7 - Sheet 7b

v20210706p

Assumption Changes - SFA Amount

PLAN INFORMATION

Abbreviated Plan Name:	Local 1482 Pension Fund
EIN:	13-5664312
PN:	001

	A	B	C
Assumption That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption used to determine the requested SFA amount (if different)	Brief explanation on why the assumption in (A) is no longer reasonable and why the assumption in (B) is reasonable.
Base Mortality Table	1994 Group Annuity Reserving	Pri-2012(BC) mortality table	Assumption in (A) is outdated. Assumption in (B) is the most recent table published by the Society of Actuaries.
Mortality Projection Scale	none	Scale MP-2019	Assumption in (A) is outdated. Assumption in (B) is a more recent scale published by the Society of Actuaries.
Benefit Payments Due to Terminated Vested Participants Past Required Beginning Date	No assumption	Benefits due at Participant's Required Beginning Date are paid as a lump sum; survival probability is applied.	The plan became insolvent in the plan year beginning 9/1/2018, and no further cashflow projections were conducted making the assumption for the missed payments after Required Beginning Dates unnecessary. The assumption in (B) reflects anticipated plan experience.
Administrative Expenses	No explicit assumption	\$136,000 per annum in the plan year ending 8/31/2021 (prorated for the period 6/30/2021-8/31/2021) and increasing by 2.25% per year. Additional PBGC premium increase of \$13 per participant in the plan year beginning 9/1/2031. Administrative expenses are limited to 17% of	The plan became insolvent in the plan year beginning 9/1/2018, and no further cashflow projections were conducted. Assumption in (B) better reflects recent and anticipated future plan experience. The additional increase in the 2031 plan year is to reflect the statutory increase in PBGC premium to \$52 per participant.
Contribution Base Units (CBU)	No assumption	200 hour per month for 7/1/2021 through 8/31/2021 only	The plan became insolvent in the plan year beginning 9/1/2018, and no further cashflow projections were conducted making an assumption for CBU unnecessary. The assumption in (B) reflects recent and anticipated future plan experience.
Contribution Rates	No assumption	The same contribution rates in effect as of the SFA measurement date for 7/1/2021 through 8/31/2021 only.	The plan became insolvent in the plan year beginning 9/1/2018, and no further cashflow projections were conducted making an assumption for Contribution Rate unnecessary. Collective Bargaining Agreement (CBA) with the only current employer is an "evergreen" agreement. No increases are anticipated in the future.
Withdrawal Liabilities	No assumption	There is 20% chance that Industrial Finishing will continue paying its quarterly installments. Industrial Finishing will not stop paying its quarterly payments in December 2038 but rather continue paying them through the whole SFA	The plan became insolvent in the plan year beginning 9/1/2018, and no further cashflow projections were conducted making an assumption for withdrawal liability payments unnecessary. Assumption in (B) better reflects reasonable expectations.
Other Additions to the Plan	No assumption	It was assumed that Kenneth Ballan will pay the remaining payment of \$20,833 each on the scheduled dates August 4, 2021 and November 2, 2021.	The plan became insolvent in the plan year beginning 9/1/2018, and no further cashflow projections were conducted making an assumption for additional income unnecessary. Assumption in (B) better reflects reasonable expectations.