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April 21, 2023

Pension Benefit Guaranty Corporation
Multiemployer Program Division
1200 K Street, N.W.
Washington DC 20005

**Re: Local 917 Pension Fund –
Application for Special Financial Assistance under ERISA Section 4262**

Dear sir/madam:

This letter is to formally request Special Financial Assistance (SFA) in accordance with section 4262 of the Employee Retirement Income Security Act of 1974 (ERISA) and § 4262 of PBGC's SFA regulation.

Below is the information required in Section D of the Instructions for the SFA Application under PBGC's SFA regulation:

(1) Plan Sponsor:

Board of Trustees of Local 917 Pension Fund
22 North Tyson Avenue, 1st floor
Floral Park, NY 11001
Phone: (516) 326-3371

(2) Plan Sponsor's Authorized Representative

Ana Tang
Fund Administrator
Local 917 Pension Fund
22 North Tyson Avenue, 1st floor
Floral Park, NY 11001
Phone: (516) 326-3371
Email: a.tang@att.net

Other Authorized Representatives

Gary Thayer, Esq.
Fund Counsel
Archer, Byington, Glennon & Levine
425 Broadhollow Road
Melville, NY 11747
Phone: (631) 777-6998
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Dewey A. Dennis, EA
Consulting Actuary
First Actuarial Consulting, Inc.
1501 Broadway, Suite 1728
New York, NY 10036
Phone: (212) 395-9559
Email: ddennis@factual.com

(3) SFA Eligibility Criteria:

The plan was in critical and declining status for the plan years beginning in 2020, 2021 and 2022, and is eligible for SFA under § 4262.3(a)(1) of PBGC's SFA regulation.

(4) Priority Group:

The plan is projected to be insolvent by March 11, 2026. The plan is in priority group 5 as described in § 4262.10(d)(2)(v) of PBGC's SFA regulation. The certification from the plan's enrolled actuary that the plan is eligible for priority status is in the file 'PG Cert Local 917 PF.pdf' which is included as part of this application.

(5) A description of the development of the assumed future contributions and future withdrawal liability payments is provided in the attached Exhibit D – 05.

(6) Actuarial assumptions used to determine the SFA amount are outlined in the certification from the plan's enrolled actuary labeled as 'SFA Amount Cert Local 917 PF.pdf' which is included as part of this application. The changes from the assumptions used in the pre-2021 actuarial certification and supporting documentation are outlined in the attached Exhibit D – 06(b).

Please contact the Plan Sponsor's Authorized Representative for any additional information.

Sincerely,



Dewey Dennis, EA, MAAA
Consulting Actuary, Authorized Representative of the Plan

Exhibit D – 05

Projected Future Contributions from Currently Contributing Employers

Contribution Base Units (CBUs) are based on the actual CBUs for each of the currently contributing employers for the plan year ending October 31, 2019, the last plan year before the measurement date that did not contain the COVID Period, as defined in the PBGC guidance SFA 22-07. The actual total CBUs in the plan year ending October 31, 2019, for the current employers are in the table below:

Employer	Unit	CBUs in the Plan Year Ending 10/31/2019
AF Group	Hour	109,931.71
Ambro Operating Corp	Month	28.00
Barney's Service Station	Month	12.00
Carmel Garage	Month	24.00
Central Parking	Hour	11,544.04
Health Fund 917	Month	36.00
Local 917 IBT	Month	36.00
Personnel Coordinators	Month	296.00
Rstr Motors	Month	60.00
Spca Of Westchester	Month	36.00
Standard Parking - 51388/89	Hour	24,398.89
Standard Parking - 61584/85	Hour	8,762.81
Standard Parking - 61602/03	Hour	21,752.56
Standard Parking - 61695	Hour	5,887.51
Standard Parking - Beth Israel	Month	42.00
Welcome Parking - Jamaica	Hour	9,531.50

The expected annual CBUs for each employer are assumed to decrease by 3% each year through the plan year ending October 31, 2029, and 1% thereafter.

The projected CBUs are multiplied by contribution rates as negotiated by July 9, 2021. Below is a summary of those rates.

Employer	Contribution Rate in effect after September 30, 2022
AF Group	\$1.42 per hour
Ambro Operating Corp	\$75.27 per month
Barney's Service Station	\$180.38 per month
Carmel Garage	\$75.27 per month

Employer	Contribution Rates in effect after September 30, 2022
Central Parking	\$1.45 per hour
Health Fund 917	\$578.70 per month
Local 917 IBT	\$578.70 per month
Personnel Coordinators	\$578.70 per month
Rstr Motors	\$101.28 per month
Spca Of Westchester	\$524.80 per month
Standard Parking - 51388/89	\$2.05 per hour
Standard Parking - 61584/85	\$1.69 per hour
Standard Parking - 61602/03	\$1.25 per hour
Standard Parking - 61695(F)	\$1.61 per hour
Standard Parking - Beth Israel	\$180.00 per month
Welcome Parking - Jamaica	\$1.40 per hour; \$1.47 per hour starting 1/1/2023

The resulting projected annual contributions are listed in the file ‘Template 8 Local 917 PF.xlsx’ which is a part of this application.

To show the projected CBUs in the file ‘Template 8 Local 917 PF.xlsx’, CBUs for employers contributing on a monthly basis were converted to hours by assuming 2,080 hours are worked in a 12-month period.

Note that in the file ‘Template 3 Local 917PF.xlsx’ the actual CBUs are entered for the plan years ending in 2019 through 2022. For the plan year ended October 31, 2019, the CBUs in ‘Template 3 Local 917PF.xlsx’ include 7,149 CBUs attributable to Propark America, an employer that withdrew from the Fund by the SFA measurement date.

Projected Withdrawal Liability Payments

As of September 30, 2022 (the SFA Measurement Date), three withdrawn employers – A&A Brake, Propark America and Quik/Icon Parking - were making withdrawal liability payments. A&A Brake paid a lump sum of \$70,000 during December 2022 to settle its withdrawal liability obligation. Propark America is scheduled to make its quarterly payment of \$9,875 each November, February, May and August at the beginning of the month through November 2031, and its final payment of \$2,871 is due February 2032. Quik/Icon Parking is scheduled to make its quarterly payment of \$29,485 each November, February, May and August at the beginning of the month through August 2034, and its final payment of \$9,495 is due November 2034. It was assumed that A&A Brake satisfied its withdrawal liability obligation in full by paying \$70,000 at the end of December 2022. Propark America and Quik/Icon Parking are assumed to make payments when due with 70% probability of collection.

Future employer withdrawals from the plan are assumed to account for one-third of the decline in CBUs each year. All future withdrawals are assumed to happen at the end of the plan year, with the first withdrawal liability payment due November of the plan year following the withdrawal. Future withdrawal liability payments are estimated by employer, based upon highest average CBUs for the three consecutive years out of the ten years preceding the assumed year of withdrawal. For this purpose, actual CBUs in the plan years through the plan year ending October 31, 2022, were used. The highest average CBUs are then multiplied by the contribution rate in effect October 31, 2015, as required by PBGC's final rule "Methods for Computing Withdrawal Liability, Multiemployer Pension Reform Act of 2014," to determine the annual withdrawal liability payments. Withdrawal liability payments are assumed to be made quarterly each November, February, May and August. All future withdrawal liability payments are assumed to continue for 20 years. The probability that withdrawal liability payments will be collected from future employer withdrawals is 35%.

The expected payments from the future withdrawals are summarized in the file 'Template 8 Local 917 PF.xlsx' which is a part of this application.

Exhibit D – 06(b)

Changes in Actuarial Assumptions from the November 1, 2019, Actuarial Certification (excluding the plan’s non-SFA and SFA interest rates)

The following assumptions were changed from the November 1, 2019, actuarial certification:

1. Mortality

Old assumption: RP-2000 mortality table set forward three years and projected with scale AA on a fully generational basis for healthy participants; and RP-2000 disabled mortality table for disabled members.

New assumption: Pri-2012 amount-weighted blue collar mortality table for healthy participants and Pri-2012 amount-weighted disabled retiree mortality table for disabled members, with fully generational projection using scale MP-2021.

The mortality tables and projection scale were outdated and unreasonable. The Pri-2012 mortality tables are the most recent tables published by the Society of Actuaries and, in conjunction with the MP-2021 projection scale, are expected to better reflect anticipated Fund experience.

2. Administrative Expenses

Old assumption: \$317,391 payable at the beginning of the year. At the certification interest rate of 7.50%, this is equivalent to \$330,000 payable at the end of each month throughout the year. This assumption applied through the plan year ending October 31, 2027, the last year of projection reflected in the 2019 certification.

This assumption does not reflect the anticipated Plan experience beyond October 31, 2027.

New assumption: \$330,000 per annum payable at the end of each month throughout the year to the end of the SFA projection period. For the plan year ending October 31, 2022, the annual payment is prorated for the number of months in the plan year from the SFA measurement date to the end of the plan year. The increase in PBGC premium to \$52 per participant is reflected beginning with the 2031 plan year. Total annual administrative expenses are limited to 15% of expected benefit payments for each projection year.

The new assumption is an extension of the administrative expenses assumption, as it is described in Section III(A)(2) of PBGC’s SFA assumptions guidance 22-07.

3. New Entrant Profile

Old assumption: Terminating members are replaced by new members hired at the same age as the members they replace.

New assumption: 10% of new hires are assumed to be females. The age distribution of the new entrants is as follows:

<u>Age</u>	<u>Weighting</u>
25	35%
35	15
45	20
55	30

While the entry age assumption does not have significant numerical impact in a short-term projection, it may be meaningful in a long-term cash flow projection. The new assumption allows for a more reasonable measurement of the cashflow and reflects the most recent plan experience. Over the last five years, the distribution of the new entrants was as follows:

<u>Age</u>	<u>Plan Year Starting November 1,</u>				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
less than 30	7	7	7	1	9
30-39	2	4	1	5	6
40-49	2	3	3	11	5
50+	2	4	6	13	10
Total	13	18	17	30	30

<u>Age</u>	<u>Plan Year Starting November 1,</u>				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
less than 30	55%	39%	41%	3%	30%
30-39	15%	22%	6%	17%	20%
40-49	15%	17%	18%	37%	17%
50+	15%	22%	35%	43%	33%

Out of 108 total new entrants over the 5-year period, 14 were females.

The active population will decrease by 3% each year through the plan year ending October 31, 2029, and 1% thereafter.

4. Contribution Rates

Old assumption: Rates are assumed to increase 5% annually from their most recently measured levels.

New assumption: Rates in effect as negotiated by July 9, 2021.

The new assumption is in accordance with § 4262.4(c)(3) of the PBGC's SFA regulation.

5. Withdrawal Liability Payments

Old assumption: Employers paying quarterly withdrawal liability payments are assumed to make them when due. No future employer withdrawals from the plan are assumed.

New assumption: A&A Brake paid a lump sum of \$70,000 in December 2022, to settle its withdrawal liability obligation. The probability that future withdrawal liability payments will be collected from employers currently paying is 70%. The payments are due November, February, May and August at the beginning of the month.

Future employer withdrawals from the plan are assumed to account for one-third of the decline in CBUs each year. Future withdrawals are assumed to happen at the end of plan year, with the first withdrawal liability payment due November of the following plan year. Future withdrawal liability payments are assumed to be made on a quarterly basis each November, February, May and August and are assumed to continue for 20 years with the probability of collection 35%.

The old assumption is outdated. Quik/Icon Parking and Propark America have 49 payments and 38 payments remaining, respectively. The Fund has not conducted an intensive study of these employers' financial records, but ten years is a lengthy period of time during which many things can change with each entity in regards to its ability to pay. An analysis of the withdrawal liability payments due since 2010 has shown that about 70% of payments due during the period were collected. Therefore, we assumed 70% collectability of withdrawal liability payments for past employers.

Based upon historical experience and future expectations, employer withdrawals are assumed to account for one-third of the annual decline in CBUs. As shown in item (7) below, historically, withdrawals made up slightly more than half of the CBU decline over the past ten years. However, since the requirements for calculating withdrawal liability after receiving Special Financial Assistance will initially result in higher assessments than in the past and the financial health of the Plan will be improved over time after receiving SFA, employers will be less likely to choose to withdraw. Instead, withdrawals are projected to be largely due to bankruptcy and, as a result, the assumed collectability of withdrawal liability payments from future withdrawals will be reduced by half to 35% of future payments.

6. Terminated Vested Members Over Normal Retirement Age

Old assumption: Terminated vested members over normal retirement age were assumed to take their benefit on the valuation date. No delayed retirement increase was applied. In addition, no lump sum for missed payments was valued for those over their required beginning date for a minimum required distribution.

New assumption: Terminated vested members over normal retirement age are assumed to collect their benefit, adjusted for the delayed commencement, on the valuation date, November 1, 2021.

Terminated members who have passed their required beginning date on November 1, 2021, are assumed to collect their benefit with a delayed retirement increase to their required beginning date and are assumed to collect a lump sum on the SFA measurement date equal to the missed payments through November 1, 2021. The Fund pays interest at the rate of 4% per annum on missed payments. Terminated vested members over age 85 on September 30, 2022, are assumed to never collect their benefit.

There were 144 terminated vested members over normal retirement age on November 1, 2021, and younger than age 85 on September 30, 2022. Of these, 36 were past their required beginning date. Out of the 36 past their required beginning date, nine members started their benefit prior to the SFA measurement date. For these nine members, the lump sum for missed payments was not included in the projected cashflow.

The old assumption is not reasonable. The new assumption better reflects anticipated Plan experience and is consistent with Section III(E) of the PBGC SFA assumptions guidance 22-07. The list of the 144 members for whom the delayed retirement increase was valued, which includes the 27 members for whom missed payments are included in the projected cashflow, is in the file 'TVs over NRA Local 917 PF.xlsx' which is a part of this application.

The Fund retains the services of PBI Research Services (PBI). Once a week, the Fund receives a report from PBI, which identifies Social Security Administration and State Death records together with deaths through obituaries. In addition, every December letters with pension applications are mailed to participants who turn age 70½ in the following year. A second request via Certified Mail is sent if no response is received to the initial mailing. To locate any missing participants and beneficiaries, the Fund uses PBI's Address Location Service and Beneficiaries/Relative Service. Several other search engines are also used to locate missing participants.

The results of a recent death audit are included as the file 'Death Audit Local 917 PF.pdf' which is part of this application.

7. Contribution Base Units (CBUs)

Old assumption: CBUs decrease at a rate of 5% per year. While not explicitly listed in the pre-2021 certification, it was implicitly utilized by virtue of the assumed 5% decline in the active population. This assumption applied through the plan year ending October 31, 2027, the last year of projection reflected in the 2019 certification.

This assumption is unreasonable because it does not continue beyond October 31, 2027.

New assumption: CBUs decrease at the rate of 3% per year through the plan year ending October 31, 2029, and 1% per year for plan years thereafter. The initial CBU amount used to project CBUs is the actual amount of CBUs for each currently contributing employer for the plan year ended October 31,

2019, the last plan year ending before the measurement date that does not include the COVID Period, as it is defined in the PBGC guidance SFA 22-07.

Following is the CBU history for the ten-year period through the plan year ending October 31, 2019:

- All employers (including those withdrawn):

(A) Plan Year End	(B) CBUs ¹	(C)
10/31/2010	684,614	
10/31/2011	709,425	1.0362
10/31/2012	617,942	0.8710
10/31/2014	441,827	0.8411
10/31/2015	419,557	0.9496
10/31/2016	415,596	0.9906
10/31/2017	359,837	0.8658
10/31/2018	329,069	0.9145
10/31/2019	297,758	<u>0.9048</u>
	(1)	0.43493 Product of above numbers
	(2)	0.91164 (1) to the 1/(n-1) power
	(3)	8.84% 1 minus (2)

- With withdrawn employers removed:

(A) Plan Year End	(B) CBUs ¹	(C)
10/31/2010	421,284	
10/31/2011	403,756	0.9584
10/31/2012	374,068	0.9265
10/31/2013	306,667	0.8198
10/31/2014	311,757	1.0166
10/31/2015	284,756	0.9134
10/31/2016	277,194	0.9734
10/31/2017	283,971	1.0244
10/31/2018	293,077	1.0321
10/31/2019	290,609	<u>0.9916</u>
	(1)	0.68982 Product of above numbers
	(2)	0.95958 (1) to the 1/(n-1) power
	(3)	4.04% 1 minus (2)

¹ For the employers that contribute on a monthly basis, the months worked were converted to hours by assuming 2,080 hours are worked in each 12-month period.

Pension Benefit Guaranty Corporation
April 21, 2023

The end of the “10-Year Projection Period,” as defined in Section IV(A) of the PBGC’s SFA assumptions guidance 22-07, is October 31, 2029. Therefore, the new assumption is limited to 3% through the plan year ending October 31, 2029, and to 1% thereafter.

As discussed above, one-third of the decline in CBUs each year in the future is assumed to be the result of employer withdrawal.

SFA AMOUNT CERTIFICATION BY ENROLLED ACTUARY

The Trustees of the Local 917 Pension Fund are applying to the Pension Benefit Guaranty Corporation (PBGC) for Special Financial Assistance (SFA) under section 4262 of ERISA. This is to certify that the requested amount of SFA, in the amount of **\$22,531,507** and calculated as of the **SFA measurement date September 30, 2022**, is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation, and to document the assumptions and methods used in the calculation of the SFA amount and the source of the data.

The census data used in determining the SFA amount is as of November 1, 2021, and was provided by the Fund Office for the purpose of the actuarial valuation as of that date.

The assumptions used in determining the SFA amount are attached to this Certification.

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 amount of \$22,531,507 as of the SFA measurement date September 30, 2022, as indicated on Template 4A attached to this application, is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation.



Dewey A. Dennis, F.C.A., M.A.A.A.
Enrolled Actuary No. 23-05712



Nadine Solntseva, F.C.A., M.A.A.A.
Enrolled Actuary No. 23-07546

ASSUMPTIONS TO DETERMINE SFA AMOUNT

The following assumptions were used to determine the SFA amount:

Interest Rates 5.58% per annum for non-SFA assets; 3.36% for SFA assets

Mortality Healthy: Pri-2012 amount-weighted Blue Collar (Pri-2012(BC)) table projected on a fully generational basis with scale MP-2021.

Disabled: Pri-2012 amount-weighted Disabled Mortality (Pri-2012(Dis)) table projected on a fully generational basis with scale MP-2021.

Retirement For actives eligible to retire, retirement rates are as follows:

Age

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
50-61	3%	65-69	30
62-64	15	70+	100%

Inactive vested participants are assumed to retire on a Regular Pension. Retirees with suspended benefits are assumed to begin receiving their retirement benefits again in one year from the valuation date.

Termination Rates Sample termination rates are as follows (rates cut out at early retirement eligibility):

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
20	17.94%	45	8.43%
25	17.22%	50	5.06%
30	15.83%	55	1.73%
35	13.70%	60	0.16%
40	11.25%		

Disability Rates Sample rates are as follows:

Rates

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
20	0.05%	45	0.18%
25	0.05	50	0.40
30	0.05	55	0.85
35	0.06	60	1.74
40	0.09		

Administrative Expenses \$330,000 per annum payable at the end of each month throughout the year. For the plan year ending October 31, 2022, the annual payment is prorated for the number of months in the plan year from the SFA measurement date to the end of the plan year. The increase in PBGC premium to \$52 per participant is reflected beginning with the 2031 plan year.

ASSUMPTIONS TO DETERMINE SFA AMOUNT (cont'd)

Total annual administrative expenses are limited to 15% of expected benefit payments for each projection year.

Marriage 75% of participants are assumed to be married. Husbands are assumed to be three years older than wives.

Form of Payment Participants are assumed to elect the normal form for married and single participants.

<i>New Entrants Profile</i>	<u>Age</u>	<u>Weighting</u>
	25	35%
	35	15
	45	20
	55	30

10% of new entrants are assumed to be females. The active population will decrease 3% each year through the plan year ending October 31, 2029, and 1% per year thereafter.

Contribution Base Units (CBUs) Contribution base units (CBUs) are based on the actual CBUs for each employer in the plan year ending October 31, 2019, the last plan year before the measurement date that did not contain the COVID Period, as defined in the PBGC guidance SFA 22-07. The actual total CBUs in the plan year ending October 31, 2019, for the employers currently contributing to the Fund are in the table below:

Employer	Unit	CBUs in the Plan Year Ending 10/31/2019
AF Group	Hour	109,931.71
Ambro Operating Corp	Month	28.00
Barney's Service Station	Month	12.00
Carmel Garage	Month	24.00
Central Parking	Hour	11,544.04
Health Fund 917	Month	36.00
Local 917 IBT	Month	36.00
Personnel Coordinators	Month	296.00
Rstr Motors	Month	60.00
Spca Of Westchester	Month	36.00
Standard Parking - 51388/89	Hour	24,398.89
Standard Parking - 61584/85	Hour	8,762.81
Standard Parking - 61602/03	Hour	21,752.56
Standard Parking - 61695	Hour	5,887.51
Standard Parking - Beth Israel	Month	42.00
Welcome Parking - Jamaica	Hour	9,531.50

ASSUMPTIONS TO DETERMINE SFA AMOUNT (cont'd)

CBUs for each employer decrease by 3% each year through the plan year ending October 31, 2029, and 1% thereafter. One-third of the decline in CBU is assumed to be the result of employer withdrawals.

To show the projected CBU in 'Template 8 Local 917 PF.xlsx' as required, CBU for employers contributing on a monthly basis were converted to hours by assuming 2,080 hours are worked in a 12-month period.

Contribution Rates As negotiated by July 9, 2021. Contribution rates in effect after September 30, 2022, are as follows:

<u>Employer</u>	<u>Contribution Rate</u>
AF Group	\$1.42 per hour
Ambro Operating Corp	\$75.27 per month
Barney's Service Station	\$180.38 per month
Carmel Garage	\$75.27 per month
Central Parking	\$1.45 per hour
Health Fund 917	\$578.70 per month
Local 917 IBT	\$578.70 per month
Personnel Coordinators	\$578.70 per month
Rstr Motors	\$101.28 per month
Spca Of Westchester	\$524.80 per month
Standard Parking - 51388/89	\$2.05 per hour
Standard Parking - 61584/85	\$1.69 per hour
Standard Parking - 61602/03	\$1.25 per hour
Standard Parking - 61695(F)	\$1.61 per hour
Standard Parking - Beth Israel	\$180.00 per month
Welcome Parking - Jamaica	\$1.40 per hour; \$1.47 per hour starting 1/1/2023

Contributions are deposited in equal monthly installments throughout the plan year and are assumed to be paid at the end of the month.

Withdrawal Liability Payments As of September 30, 2022 (the SFA Measurement Date), three withdrawn employers – A&A Brake, Propark America and Quik/Icon Parking - were making withdrawal liability payments. A&A Brake paid a lump sum of \$70,000 during December 2022 to settle its withdrawal liability obligation. Propark America is scheduled to make quarterly payments of \$9,875 each November, February, May and August at the beginning of the month through November 2031, and its final payment of \$2,871 is due February 2032. Quik/Icon Parking is scheduled to make its quarterly payment of \$29,485 each November, February, May and August at the beginning of the month

ASSUMPTIONS TO DETERMINE SFA AMOUNT (cont'd)

through August 2034, and its final payment of \$9,495 is due November 2034. The probability that all future withdrawal liability payments will be collected is 70%.

Future employer withdrawals from the plan are assumed to account for one-third of the decline in CBUs each year. All future withdrawals are assumed to happen at the end of the plan year, with the first withdrawal liability payment due November of the plan year following the withdrawal. Future withdrawal liability payments are estimated by employer, based upon highest average CBUs for the three consecutive years out of the ten years preceding the assumed year of withdrawal. For this purpose, actual CBUs in the plan years through the plan year ending October 31, 2022, were used. The highest average CBUs are then multiplied by the contribution rate in effect October 31, 2015, as required by PBGC's final rule "Methods for Computing Withdrawal Liability, Multiemployer Pension Reform Act of 2014," to determine the annual withdrawal liability payments. Withdrawal liability payments are assumed to be made quarterly each November, February, May and August. All future withdrawal liability payments are assumed to continue for 20 years. The probability that withdrawal liability payments will be collected from future employer withdrawals is 35%.

Terminated Vested Over Normal Retirement Age

Terminated vested members over normal retirement age are assumed to collect their benefits, adjusted for the delayed commencement, on the valuation date, November 1, 2021. Terminated members who have passed their required beginning date for a minimum required distribution on November 1, 2021, are assumed to collect their benefit with a delayed retirement increase to their required beginning date and are assumed to collect a lump sum on the SFA measurement date equal to the missed payments through November 1, 2021. The Fund pays 4% interest per annum on missed payments. Terminated vested members over age 85 on September 30, 2022, are assumed to never collect their benefit. There were 144 terminated vested members over normal retirement age on November 1, 2021, and younger than age 85 on September 30, 2022. Of these, 36 were past their required beginning date. Out of the 36 members past their required beginning date, nine started their pension by the SFA measurement date and the lump sums for their missed payments were not included in the projected cashflow. The total missed payments included in the cashflow are \$279,045.35 (\$269,191.22 as of November 1, 2021, with interest to the SFA measurement date).

Benefit Payments

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

FAIR MARKET VALUE CERTIFICATION BY PLAN SPONSOR

The Trustees of the Local 917 Pension Fund are applying to the Pension Benefit Guaranty Corporation (PBGC) for Special Financial Assistance (SFA) under section 4262 of ERISA. This is to certify that the fair market value of plan assets ("FMV") as of the **SFA measurement date, September 30, 2022, is \$8,307,516.**

The plan auditor provided financial statements as of October 31, 2021. The income statement from November 1, 2021 through September 30, 2022, as well as the balance sheet as of September 30, 2022, are attached to this certification.



Ralph Natale
Authorized Trustee

LOCAL 917 PENSION FUND
Balance Sheet
 As of September 30, 2022

	Sep 30, 22
ASSETS	
Current Assets	
Checking/Savings	
104 · General Account	8,032.11
105 · Pensioners Account	216,692.81
106 · Money Market Account	122,398.16
Total Checking/Savings	347,123.08
Other Current Assets	
110 · Investments	-703,973.85
112 · Reserve for Appr/Depr of MV	-3,514,345.51
114 · Unrealized Apprec/Depr - Mutual	227,571.81
115 · Investments - Mutual Funds	7,519,100.42
116 · Investments - CCT	1,894,981.78
117 · Unrealized Apprec/Depr - CCT	2,522,021.58
200 · Security Deposit	585.00
206 · Contributions Receivable	27,006.40
207 · Withdrawal Liability Receivable	2,085,169.00
208 · Allowance for Uncollect WD Liab	-2,008,400.00
209 · Due to/from Health Fund 917	-3,748.58
280 · Prepaid Insurance	6,263.03
281 · Prepaid Expenses	10,000.00
Total Other Current Assets	8,062,231.08
Total Current Assets	8,409,354.16
Fixed Assets	
408 · Office & Computer Equipment	6,921.91
428 · Accumulated Depr - Equipment	-4,513.91
Total Fixed Assets	2,408.00
TOTAL ASSETS	8,411,762.16
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
510 · Accrued Expenses	28,000.00
530 · Federal Withholding Tax	-523.19
Total Other Current Liabilities	27,476.81
Total Current Liabilities	27,476.81
Total Liabilities	27,476.81
Equity	
32000 · Unrestricted Net Assets	-17,380,687.85
690 · Fund Balance	29,917,407.79
Net Income	-4,152,434.59
Total Equity	8,384,285.35
TOTAL LIABILITIES & EQUITY	8,411,762.16

LOCAL 917 PENSION FUND
Cash Flow
For 11 Periods Ending September 30, 2022

	TOTAL	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22
873 · Insurance-Other	2,475.99	0.00	0.00	0.00	0.00	2,175.89	276.30	0.00	0.00
880 · Maintenance & Cleaning	204.36	185.30	0.00	9.06	0.00	0.00	0.00	0.00	0.00
882 · Penalties & Interest	9,212.57	0.00	0.00	5,103.83	0.00	710.99	33.24	413.08	2,951.43
891 · SSA Fees	368.00	0.00	0.00	0.00	184.00	92.00	92.00	0.00	0.00
911 · Professional Fees-Inv Advisors	19,027.28	0.00	0.00	6,000.00	374.38	0.00	6,364.67	0.00	0.00
912 · Professional Fees-Accounting	28,351.00	0.00	0.00	0.00	0.00	14,000.00	0.00	0.00	0.00
913 · Professional Fees-Legal	27,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
915 · Professional Fees-Actuarial	28,200.00	0.00	0.00	9,000.00	1,200.00	0.00	9,000.00	0.00	0.00
916 · Professional Fees-Payroll Audit	13,267.50	0.00	0.00	0.00	13,267.50	0.00	0.00	0.00	0.00
990 · Pension Benefits	2,631,879.41	240,275.70	234,712.55	266,009.04	231,717.70	240,926.95	271,313.45	226,535.09	230,577.39
Total Expense	2,874,316.99	248,116.66	242,312.21	295,652.08	253,978.50	266,088.10	294,465.26	233,594.98	249,112.80
Net Income	(4,152,434.59)	(328,677.83)	187,896.74	(610,001.01)	(447,312.48)	(65,143.50)	(798,187.29)	(159,880.87)	(830,571.56)

LOCAL 917 PENSION FUND
Cash Flow
For 11 Periods Ending September 30, 2022

	Jul 22	Aug 22	Sep 22
Income			
730 · Employer Contributions	34,052.11	26,522.76	34,432.68
733 · Interest Income - MM	6.39	12.31	12.60
734 · Interest Income - Investments	0.00	0.00	0.00
735 · Dividend Income	2,942.35	3,198.53	43,312.98
736 · Other Income	0.62	0.96	0.98
737 · Interest on Unpaid Contribution	0.00	0.00	0.00
739 · Commission Recap	0.00	0.00	0.00
740 · Realized Appr/Depr	111,622.12	107,063.25	127,622.64
741 · Unrealized Appr/Depr	327,754.11	(347,123.06)	(826,816.72)
745 · W/D Liability Receipts	0.00	43,322.00	0.00
746 · W/D Liability Fee	0.00	2,500.00	0.00
Total Income	476,377.70	(164,503.25)	(621,434.84)
Expense			
800 · Bank Service Charges	447.93	415.15	454.85
801 · Postage	48.96	124.79	44.32
802 · Rent	787.03	787.03	787.03
803 · Office Expenses	32.26	205.78	56.35
804 · Copier	39.31	32.99	34.89
806 · Salaries	1,430.61	1,790.82	1,401.48
807 · Taxes - Payroll	114.32	143.09	111.98
809 · Benefit - Health	371.98	371.98	371.98
810 · Benefit - Pension	332.89	353.03	342.96
811 · Disability Premium	4.75	0.00	0.00
815 · Telephone Expenses	51.33	52.27	56.70
817 · Stationary & Printing	0.00	0.00	0.00
818 · Payroll Fees	25.09	21.03	26.28
830 · Equipment Leasing	0.00	0.00	271.53
831 · Security Services	0.00	21.40	21.19
832 · Computer Expenses	89.17	290.57	120.52
850 · Heat & Electricity	80.36	99.48	101.37
871 · Insurance-PBGC	0.00	51,243.00	0.00
872 · Insurance-Fiduciary Resp	0.00	0.00	0.00

LOCAL 917 PENSION FUND
Cash Flow
For 11 Periods Ending September 30, 2022

	Jul 22	Aug 22	Sep 22
873 · Insurance-Other	0.00	23.80	0.00
880 · Maintenance & Cleaning	0.00	10.00	0.00
882 · Penalties & Interest	0.00	0.00	0.00
891 · SSA Fees	0.00	0.00	0.00
911 · Professional Fees-Inv Advisors	6,288.23	0.00	0.00
912 · Professional Fees-Accounting	0.00	14,351.00	0.00
913 · Professional Fees-Legal	2,500.00	2,500.00	2,500.00
915 · Professional Fees-Actuarial	9,000.00	0.00	0.00
916 · Professional Fees-Payroll Audit	0.00	0.00	0.00
990 · Pension Benefits	233,901.01	224,244.70	231,665.83
Total Expense	255,545.23	297,081.91	238,369.26
Net Income	220,832.47	(461,585.16)	(859,804.10)

Application Checklist

v20220802p

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


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

For a plan required to submit additional information described in Addendum A of the SFA Filing Instructions, also complete Checklist Items #39.a. to #48.b., and if there is a merger as described in Addendum A, also complete Checklist Items #49 through #62.

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

Note: If you go to the e-Filing Portal and do not see "Application for Financial Assistance – Special" under the "Select a Filing Type," then the e-Filing Portal is temporarily closed and PBGC is not accepting applications (other than lock-in applications) at the time, unless the plan is eligible to make an emergency filing under § 4262.10(f). PBGC's website, www.pbgc.gov, 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**.

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

Instructions for specific columns:

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

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

Page Number Reference(s): For Checklist Items #21 to #28c, submit all information in a single document and identify here the relevant page numbers for each such Checklist Item.

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

Additional guidance is provided in the following columns:

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

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

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

You must select N/A if a Checklist Item # is not applicable to your application. **Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38 on the Application Checklist. If there has been an event as described in § 4262.4(f), complete Checklist Items #39.a. through #48.b., and if there has been a merger described in Addendum A, also complete Checklist Items #49 through #62. Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #39.a. through #48.b. if you are required to complete Checklist Items # 39a through #48b. Your application will also be considered incomplete if No is entered as a Plan Response for any of Checklist Items #49 through #62 if you are required to complete Checklist Items #49 through #62.**

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

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

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

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

Version Updates (newest version at top)

Version	Date updated	
v20220802p	08/02/2022	Fixed some of the shading in the checklist
v20220706p	07/06/2022	

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

v20220802p

APPLICATION CHECKLIST

Plan name:	Local 917 PF
EIN:	13-6086164
PN:	001
SFA Amount Requested:	\$22,531,507.00

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

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

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #49 through #62.

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

Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
Plan Information, Checklist, and Certifications								
a.		Is this application a revised application submitted after the denial of a previously filed application for SFA?	Yes No	No	N/A	N/A	N/A	N/A
b.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was initially submitted under the interim final rule?	Yes No	No	N/A	N/A	N/A	N/A
c.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was submitted under the final rule?	Yes No	Yes	N/A	N/A	N/A	N/A
d.		Did the plan previously file a lock-in application?	Yes No	No	N/A	N/A	If a "lock-in" application was filed, provide the filing date.	N/A
e.		Has this plan been terminated?	Yes No	No	N/A	N/A	If terminated, provide date of plan termination.	N/A
f.		Is this plan a MPRA plan as defined under § 4262.4(a)(3) of PBGC's SFA regulation?	Yes No	No	N/A	N/A	N/A	N/A
1.	Section B, Item (1)a.	Does the application include the most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any)?	Yes No	Yes	PlanDoc Amendments Local 917 PF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated
2.	Section B, Item (1)b.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	Yes	TrustAgreement Amendments Local 917 PF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated
3.	Section B, Item (1)c.	Does the application include the most recent IRS determination letter? Enter N/A if the plan does not have a determination letter.	Yes No N/A	Yes	DetLetter Local 917 PF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated
4.	Section B, Item (2)	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the filing date of the initial application? Enter N/A if no actuarial valuation report was prepared because it was not required for any requested year. Is each report provided as a separate document using the required filename convention?	Yes No N/A	Yes	2018AVR Local 917 PF.pdf; 2019AVR Local 917 PF.pdf; 2020AVR Local 917 PF.pdf; 2021AVR Local 917 PF.pdf	N/A	Four reports are provided.	Most recent actuarial valuation for the plan
5.a.		Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No	Yes	RehabPlan 2019 Local 917 PF.pdf; RehabPlan 2020 Local 917 PF.pdf	N/A		Rehabilitation plan (or funding improvement plan, if applicable)

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

v20220802p

APPLICATION CHECKLIST

Plan name:	Local 917 PF
EIN:	13-6086164
PN:	001
SFA Amount Requested:	\$22,531,507.00

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

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

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #49 through #62.

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
5.b.	Section B, Item (5)	If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include an additional document with these details? Enter N/A if the historical document is contained in the rehabilitation plans.	Yes No N/A	N/A		N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
6.	Section B, Item (4)	Does the application include the plan's most recently filed (as of the filing date of the initial application) Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)? Is the 5500 filing provided as a single document using the required filename convention?	Yes No	Yes	2020Form5500 Local 917 PF.pdf	N/A		Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name
7.a.		Does the application include the plan actuary's certification of plan status ("zone certification") for the 2018 plan year and each subsequent annual certification completed before the filing date of the initial application? Enter N/A if the plan does not have to provide certifications for any requested plan year. Is each zone certification (including the additional information identified in Checklist Items #7.b. and #7.c. below, if applicable) provided as a single document, separately for each plan year, using the required filename convention?	Yes No N/A	Yes	2018Zone20190129 Local 917 PF.pdf; 2019Zone20200129 Local 917 PF.pdf; 2020Zone20210129 Local 917 PF.pdf; 2021Zone20220129 Local 917 PF.pdf	N/A	Four zone certifications are provided.	Zone certification	YYYYZoneYYYYMMDD Plan Name, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared.
7.b.	Section B, Item (5)	Does the application include documentation for all zone certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes? If such information is provided in an addendum, addendums are only required for the most recent actuarial certification of plan status completed before January 1, 2021 and each subsequent annual certification. Is this information included in the single document in Checklist Item #7.a. for the applicable plan year?	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.
7.c.		For a certification of critical and declining status, does the application include the required plan-year-by-plan-year projection (showing the items identified in Section B, Item (5)a. through (5)f. of the SFA Instructions) demonstrating the plan year that the plan is projected to become insolvent? If required, is this information included in the single document in Checklist Item #7.a. for the applicable plan year? Enter N/A if the plan entered N/A for Checklist Item #7.a. or if the application does not include a certification of critical and declining status.	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.

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

v20220802p

APPLICATION CHECKLIST

Plan name:	Local 917 PF
EIN:	13-6086164
PN:	001
SFA Amount Requested:	\$22,531,507.00

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

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

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #49 through #62.

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
8.	Section B, Item (6)	Does the application include the most recent account statements for each of the plan's cash and investment accounts? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	AccountStmt Cash Local 917 PF.pdf; AccountStmt Invest Local 917 PF.pdf	N/A		Bank/Asset statements for all cash and investment accounts	N/A
9.	Section B, Item (7)	Does the application include the most recent plan financial statement (audited, or unaudited if audited is not available)? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	FinancialStmtsPYE10312021 Local 917 PF.pdf	N/A		Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
10.	Section B, Item (8)	Does the application include all of the plan's written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability? Are all such items included as a single document using the required filenaming convention?	Yes No N/A	Yes	WDL Local 917 PF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name
11.	Section B, Item (9)	Does the application include documentation of a death audit to identify deceased participants that was completed no earlier than one year before the plan's SFA measurement date, including identification of the service provider conducting the audit and a copy of the results of the audit provided to the plan administrator by the service provider? If applicable, has personally identifiable information in this report been redacted prior to submission to PBGC? Is this information included as a single document using the required filenaming convention?	Yes No	Yes	Death Audit Local 917 PF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name
12.	Section B, Item (10)	Does the application include information required to enable the plan to receive electronic transfer of funds if the SFA application is approved, including (if applicable) a notarized payment form? See SFA Instructions, Section B, Item (10).	Yes No	Yes	ACHVendorPmtForm Local 917 PF.pdf; BankLetter Local 917 PF.pdf	N/A		Other	N/A

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

v20220802p

APPLICATION CHECKLIST

Plan name:	Local 917 PF
EIN:	13-6086164
PN:	001
SFA Amount Requested:	\$22,531,507.00

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

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

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #49 through #62.

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
13.	Section C, Item (1)	Does the application include the plan's projection of expected benefit payments that should have been attached to the Form 5500 Schedule MB in response to line 8b(1) on the Form 5500 Schedule MB for plan years 2018 through the last year the Form 5500 was filed by the filing date of the initial application? Enter N/A if the plan is not required to respond Yes to line 8b(1) on the Form 5500 Schedule MB. See Template 1. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 1 Local 917 PF.xlsx	N/A		Financial assistance spreadsheet (template)	Template 1 Plan Name
14.	Section C, Item (2)	If the plan was required to enter 10,000 or more participants on line 6f of the most recently filed Form 5500 (by the filing date of the initial application), does the application include a current listing of the 15 largest contributing employers (the employers with the largest contribution amounts) and the amount of contributions paid by each employer during the most recently completed plan year before the filing date of the initial application (without regard to whether a contribution was made on account of a year other than the most recently completed plan year)? If this information is required, it is required for the 15 largest contributing employers even if the employer's contribution is less than 5% of total contributions. Enter N/A if the plan is not required to provide this information. See Template 2. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A		Contributing employers	Template 2 Plan Name
15.	Section C, Item (3)	Does the application include historical plan information for the 2010 plan year through the plan year immediately preceding the date the plan's initial application was filed that separately identifies: total contributions, total contribution base units (including identification of the unit used), average contribution rates, and number of active participants at the beginning of each plan year? For the same period, does the application show all other sources of non-investment income such as withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and other identifiable sources of contributions? See Template 3. Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 3 Local 917 PF.xlsx	N/A		Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name
16.a.	Section C, Items (4)a., (4)c., and (4)f.	Does the application include the information used to determine the amount of SFA for the plan using the basic method described in § 4262.4(a)(1) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, 4A-4 SFA Details .4(a)(1) sheet and Section C, Item (4) of the SFA Filing Instructions for more details on these requirements. Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 4A Local 917 PF.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4A Plan Name

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

v20220802p

APPLICATION CHECKLIST

Plan name:	Local 917 PF
EIN:	13-6086164
PN:	001
SFA Amount Requested:	\$22,531,507.00

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

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

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

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

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

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

v20220802p

APPLICATION CHECKLIST

Plan name:	Local 917 PF
EIN:	13-6086164
PN:	001
SFA Amount Requested:	\$22,531,507.00

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
17.a.	Section C, Item (5)	For a plan that is not a MPRA plan, does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.a., #16.d., and #16.e. that shows the amount of SFA that would be determined using the <u>basic method</u> if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as in Checklist Item #16.a.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. If (a) the plan is a MPRA plan, or if (b) this item is not required for a plan that is not a MPRA plan, enter N/A. If entering N/A due to (b), add information in the Plan Comments to explain why this item is not required. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 5A Local 917 PF.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name
17.b.	Addendum D Section C, Item (5)	For a MPRA plan for which the requested amount of SFA is determined using the <u>increasing assets method</u> , does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.b.i., #16.d., and #16.e. that shows the amount of SFA that would be determined using the <u>increasing assets method</u> if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as used in Checklist Item #16.b.i.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the present value method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name

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

v20220802p

APPLICATION CHECKLIST

Plan name:	Local 917 PF
EIN:	13-6086164
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SFA Amount Requested:	\$22,531,507.00

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
17.c.	Addendum D Section C, Item (5)	For a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> , does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Item #16.b.iii. that shows the amount of SFA that would be determined using the <u>present value method</u> if the assumptions used/methods are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's SFA interest rate which should be the same as used in Checklist Item #16.b.iii. See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the increasing assets method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Has this document been uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5B Plan Name
18.a.	Section C, Item (6)	For a plan that is not a MPRA plan, does the application include a reconciliation of the change in the total amount of requested SFA due to each change in assumption/method from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.a? Enter N/A if the plan is not required to provide Baseline information in Checklist Item #17.a. Enter N/A if the requested SFA amount in Checklist Item #16.a. is the same as the amount shown in the Baseline details of Checklist Item #17.a. See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement. If the plan is a MPRA plan, enter N/A. If the plan is otherwise not required to provide this item, enter N/A and provide an explanation in the Plan Comments. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 6A Local 917 PF.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6A Plan Name

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

v20220802p

APPLICATION CHECKLIST

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EIN:	13-6086164
PN:	001
SFA Amount Requested:	\$22,531,507.00

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

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

v20220802p

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Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
19.a.	Section C, Item (7)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application include a table identifying which assumptions/methods used in determining the plan's eligibility for SFA differ from those used in the pre-2021 certification of plan status, and does that table include brief explanations as to why using those assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable (an abbreviated version of information provided in Checklist Item #27.a.)? Enter N/A if the plan is eligible for SFA under § 4262.3(a)(2) or § 4262.3(a)(4) or if the plan is eligible based on a certification of plan status completed before 1/1/2021. Also enter N/A if the plan is eligible based on a certification of plan status completed after 12/31/2020 but that reflects the same assumptions as those in the pre-2021 certification of plan status. See Template 7, 7a Assump Changes for Elig sheet. Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No N/A	N/A		N/A		Financial assistance spreadsheet (template)	Template 7 Plan Name.
19.b.	Section C, Item (7)b.	Does the application include a table identifying which assumptions/methods used to determine the requested SFA differ from those used in the pre-2021 certification of plan status (except the interest rates used to determine SFA)? Does this item include brief explanations as to why using those original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? If a changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA assumptions guidance, does the application state so? This should be an abbreviated version of information provided in Checklist Item #27.b. See Template 7, 7b Assump Changes for Amount sheet. Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No	Yes	Template 7 Local 917 PF.xlsx	N/A		Financial assistance spreadsheet (template)	Template 7 Plan Name
20.a.	Section C, Item (8)	Does the application include details of the projected contributions and withdrawal liability payments used to calculate the requested SFA amount, including total contributions, contribution base units (including identification of base unit used), average contribution rate(s), reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and any other identifiable contribution streams? See Template 8.	Yes No	Yes	Template 8 Local 917 PF.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 8 Plan Name

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

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APPLICATION CHECKLIST

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

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20.b.	Section C, Item (5)	Does the application separately show the amounts of projected withdrawal liability payments for employers that are currently withdrawn as of the date the initial application is filed, and assumed future withdrawals? Does the application also provide the projected number of active participants at the beginning of each plan year? See Template 8.	Yes No	Yes	N/A - include as part of Checklist Item #20.a.	N/A		N/A	N/A - included in <i>Template 8 Plan Name</i>
21.	Section D	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor and include the printed name and title of the signer?	Yes No	Yes	SFA App Local 917 PF.pdf	page 2	Identify here the name of the single document that includes all information requested in Section D of the SFA Filing Instructions (Checklist Items #21 through #28.c.).	Financial Assistance Application	SFA App Plan Name
22.a.	Section D, Item (1)	For a plan that is not a MPRA plan, does the application include an optional cover letter? Enter N/A if the plan is a MPRA plan, or if the plan is not a MPRA plan and did not include an optional cover letter.	Yes N/A	Yes	N/A - included as part of SFA App Plan Name	pages 1-2	For each Checklist Item #21 through #28.c., identify the relevant page number(s) within the single document.	N/A	N/A - included as part of SFA App Plan Name
22.b.		For a plan that is a MPRA plan, does the application include a cover letter? Does the cover letter identify the calculation method (basic method, increasing assets method, or present value method) that provides the greatest amount of SFA? For a MPRA plan with a partition, does the cover letter include a statement that the plan has been partitioned under section 4233 of ERISA? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
23.	Section D, Item (2)	Does the application include the name, address, email, and telephone number of the plan sponsor, plan sponsor's authorized representative, and any other authorized representatives?	Yes No	Yes	N/A - included as part of SFA App Plan Name	page 1		N/A	N/A - included as part of SFA App Plan Name
24.	Section D, Item (3)	Does the application identify the eligibility criteria in § 4262.3 that qualifies the plan as eligible to receive SFA, and include the requested information for each item that is applicable, as described in Section D, Item (3) of the SFA Filing Instructions?	Yes No	Yes	N/A - included as part of SFA App Plan Name	page 2	Briefly note here the basis for eligibility for SFA.	N/A	N/A - included as part of SFA App Plan Name
25.a.	Section D, Item (4)	If the plan's application is submitted on or before March 11, 2023, does the application identify the plan's priority group (see § 4262.10(d)(2))? Enter N/A if the plan's application is submitted after March 11, 2023.	Yes No N/A	Yes	N/A - included as part of SFA App Plan Name	page 2	Briefly identify here the priority group, if applicable.	N/A	N/A - included as part of SFA App Plan Name
25.b.		If the plan is submitting an emergency application under § 4262.10(f), is the application identified as an emergency application with the applicable emergency criteria identified? Enter N/A if the plan is not submitting an emergency application.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Briefly identify the emergency criteria, if applicable.	N/A	N/A - included as part of SFA App Plan Name

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

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APPLICATION CHECKLIST

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26.	Section D, Item (5)	Does the application include a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used in the basic method (and in the increasing assets method for a MPRA plan)?	Yes No	Yes	N/A - included as part of SFA App Plan Name	pages 3-8		N/A	N/A - included as part of SFA App Plan Name
27.a.	Section D, Item (6)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application identify which assumptions/methods (if any) used in showing the plan's eligibility for SFA differ from those used in the most recent certification of plan status completed before 1/1/2021? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Enter N/A if the plan is not eligible under § 4262.3(a)(1) or § 4262.3(a)(3). Enter N/A if there are no such assumption changes.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
27.b.	Section D, Item (6)b.	Does the application identify which assumptions/methods (if any) used to determine the requested SFA amount differ from those used in the most recent certification of plan status completed before 1/1/2021 (excluding the plan's non-SFA and SFA interest rates, which must be the same as the interest rates required by § 4262.4(e)(1) and (2))? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA Assumptions?	Yes No	Yes	N/A - included as part of SFA App Plan Name	pages 9-12		N/A	N/A - included as part of SFA App Plan Name
27.c.	Section D, Item (6)	If the mortality assumption uses a plan-specific mortality table or a plan-specific adjustment to a standard mortality table (regardless of if the mortality assumption is changed or unchanged from that used in the most recent certification of plan status completed before 1/1/2021), is supporting information provided that documents the methodology used and the rationale for selection of the methodology used to develop the plan-specific rates, as well as detailed information showing the determination of plan credibility and plan experience? Enter N/A is the mortality assumption does not use a plan-specific mortality table or a plan-specific adjustment to a standard mortality table for eligibility or for determining the SFA amount.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name

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APPLICATION CHECKLIST

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Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
28.a.	Section D, Item (7)	Does the application include, for an eligible plan that implemented a suspension of benefits under section 305(e)(9) or section 4245(a) of ERISA, a narrative description of how the plan will reinstate the benefits that were previously suspended and a proposed schedule of payments (equal to the amount of benefits previously suspended) to participants and beneficiaries? Enter N/A for a plan that has not implemented a suspension of benefits.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
28.b.	Section D, Item (7)	If Yes was entered for Checklist Item #28.a., does the proposed schedule show the yearly aggregate amount and timing of such payments, and is it prepared assuming the effective date for reinstatement is the day after the SFA measurement date? Enter N/A for a plan that entered N/A for Checklist Item #28.a.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
28.c.	Section D, Item (7)	If the plan restored benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date, does the proposed schedule reflect the amount and timing of payments of restored benefits and the effect of the restoration on the benefits remaining to be reinstated? Enter N/A for a plan that did not restore benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date. Also enter N/A for a plan that entered N/A for Checklist Items #28.a. and #28.b.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
29.a.	Section E, Item (1)	Does the application include a fully completed Application Checklist, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), and SFA amount requested)?	Yes No	Yes	App Checklist Local 917 PF.xlsx	N/A		Special Financial Assistance Checklist	App Checklist Plan Name
29.b.	Section E, Item (1) - Addendum A	If the plan is required to provide information required by Addendum A of the SFA Filing Instructions (for "certain events"), are the additional Checklist Items #39.a. through #48.b. completed? Enter N/A if the plan is not required to submit the additional information described in Addendum A.	Yes No N/A	N/A	N/A	N/A		Special Financial Assistance Checklist	N/A

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

v20220802p

APPLICATION CHECKLIST

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Plan name:	Local 917 PF
EIN:	13-6086164
PN:	001
SFA Amount Requested:	\$22,531,507.00

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 YYYY = plan year
 Plan Name = abbreviated plan name

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
30.	Section E, Item (2)	<p>If the plan claims SFA eligibility under § 4262.3(a)(1) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include:</p> <p>(i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)?</p> <p>(ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used?</p> <p>(iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification?</p> <p>Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion?</p> <p>If the plan does not claim SFA eligibility under § 4262.3(a)(1) or claims SFA eligibility under § 4262.3(a)(1) using a zone certification completed before January 1, 2021, enter N/A.</p> <p>Is the information for this Checklist Item #30.a. contained in a single document and uploaded using the required filenaming convention?</p>	Yes No N/A	N/A		N/A		Financial Assistance Application	SFA Elig Cert CD Plan Name
31.a.	Section E, Item (3)	<p>If the plan claims SFA eligibility under § 4262.3(a)(3) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include:</p> <p>(i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)?</p> <p>(ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used?</p> <p>(iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification?</p> <p>Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion?</p> <p>If the plan does not claim SFA eligibility under § 4262.3(a)(3) or claims SFA eligibility under § 4262.3(a)(3) using a zone certification completed before January 1, 2021, enter N/A.</p> <p>Is the information for Checklist Items #31.a. and #31.b. contained in a single document and uploaded using the required filenaming convention?</p>		N/A		N/A		Financial Assistance Application	SFA Elig Cert C Plan Name

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
31.b.	Section E, Item (3)	If the plan claims SFA eligibility under § 4262.3(a)(3) of PBGC's SFA regulation, does the application include a certification from the plan's enrolled actuary that the plan qualifies for SFA based on the applicable certification of plan status for SFA eligibility purposes for the specified year, and by meeting the other requirements of § 4262.3(c) of PBGC's SFA regulation. Does the provided certification include: (i) identification of the specified year for each component of eligibility (certification of plan status for SFA eligibility purposes, modified funding percentage, and participant ratio) (ii) derivation of the modified funded percentage (iii) derivation of the participant ratio Does the certification identify all assumptions and methods (including supporting rationale, and where applicable, reliance on the plan sponsor) used to develop the withdrawal liability that is utilized in the calculation of the modified funded percentage? Enter N/A if response to Checklist Item #31.a. is N/A. Is the information for Checklist Items #31.a. and #31.b. contained in a single document and uploaded using the required filenaming convention?	Yes No N/A	N/A	N/A - included with SFA Elig Cert C Plan Name	N/A		Financial Assistance Application	N/A - included in SFA Elig Cert C Plan Name
32.	Section E, Item (4)	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 (enter N/A) if the plan is insolvent, has implemented a MPRA suspension as of 3/11/2021, is in critical and declining status and had 350,000+ participants, or is listed on PBGC's website at www.pbgc.gov as being in priority group 6. See § 4262.10(d). Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? Is the filename uploaded using the required filenaming convention?	Yes No N/A	Yes	PG Cert Local 917 PF.pdf	N/A		Financial Assistance Application	PG Cert Plan Name

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

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33.a.		Does the application include the certification by the plan's enrolled actuary that the requested amount of SFA is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation? Does this certification include: (i) plan actuary's certification that identifies the requested amount of SFA and certifies that this is the amount to which the plan is entitled? (ii) clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? Is the information in Checklist #33a combined with #33b (if applicable) as a single document, and uploaded using the required filenaming convention?	Yes No	Yes	SFA Amount Cert Local 917 PF.pdf	N/A		Financial Assistance Application	SFA Amount Cert Plan Name
33.b.	Section E, Item (5)	If the plan is a MPRA plan, does the certification by the plan's enrolled actuary identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)? If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such? If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included with SFA Amount Cert Plan Name	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name
34.	Section E, Item (6)	Does the application include the plan sponsor's identification of the amount of fair market value of assets at the SFA measurement date and certification that this amount is accurate? Does the application also include: (i) information that substantiates the asset value and how it was developed (e.g., trust or account statements, specific details of any adjustments)? (ii) a reconciliation of the fair market value of assets from the date of the most recent audited plan financial statements to the SFA measurement date (showing beginning and ending fair market value of assets for this period as well as the following items for the period: contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income)? With the exception of account statements and financial statements already provided as Checklist Items #8 and #9, is all information contained in a single document that is uploaded using the required filenaming convention?	Yes No	Yes	FMV Cert Local 917 PF.pdf	N/A		Financial Assistance Application	FMV Cert Plan Name

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Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
35.	Section E, Item (7)	Does the application include a copy of the executed plan amendment required by § 4262.6(e)(1) of PBGC's SFA regulation which (i) is signed by authorized trustee(s) of the plan and (ii) includes the plan compliance language in Section E, Item (7) of the SFA Filing Instructions?	Yes No	Yes	Compliance Amend Local 917 PF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	Compliance Amend Plan Name
36.	Section E, Item (8)	In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, does the application include: (i) a copy of the proposed plan amendment(s) required by § 4262.6(e)(2) to reinstate suspended benefits and pay make-up payments? (ii) a certification by the plan sponsor that the proposed plan amendment(s) will be timely adopted? Is the certification signed by either all members of the plan's board of trustees or by one or more trustees duly authorized to sign the certification on behalf of the entire board (including, if applicable, documentation that substantiates the authorization of the signing trustees)? Enter N/A if the plan has not suspended benefits. Is all information included in a single document that is uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	Reinstatement Amend Plan Name
37.	Section E, Item (9)	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a copy of the executed plan amendment required by § 4262.9(c)(2)? Enter N/A if the plan was not partitioned. Is the document uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	Partition Amend Plan Name
38.	Section E, Item (10)	Does the application include one or more copies of the penalties of perjury statement (see Section E, Item (10) of the SFA Filing Instructions) that (a) are signed by an authorized trustee who is a current member of the board of trustees, and (b) includes the trustee's printed name and title. Is all such information included in a single document and uploaded using the required filenaming convention?	Yes No	Yes	Penalty Local 917 PF.pdf	N/A		Financial Assistance Application	Penalty Plan Name

Additional Information for Certain Events under § 4262.4(f) - Applicable to Any Events in § 4262.4(f)(2) through (f)(4) and Any Mergers in § 4262.4(f)(1)(ii)
NOTE: If the plan is not required to provided information described in Addendum A of the SFA Filing Instructions, the Plan Response should be left blank for the remaining Checklist Items.

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

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APPLICATION CHECKLIST

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

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39.a.	Addendum A for Certain Events Section C, Item (4)	Does the application include an additional version of Checklist Item #16.a. (also including Checklist Items #16.c., #16.d., and #16.e.), that shows the determination of the SFA amount <u>using the basic method</u> described in § 4262.4(a)(1) as if any events had not occurred? See Template 4A.	Yes No			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4A Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4A Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
39.b.i.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.i. that shows the determination of the SFA amount using the <u>increasing assets method</u> as if any events had not occurred? See Template 4A, sheet <i>4A-5 SFA Details .5(a)(2)(i)</i> . Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A		N/A - included as part of file in Checklist Item #39.a.	N/A		N/A	N/A - included as part of file in Checklist Item #39.a.
39.b.ii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.ii. that explicitly identifies the projected SFA exhaustion year based on the <u>increasing assets method</u> ? See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A			N/A		N/A	N/A - included as part of file in Checklist Item #39.a.
39.b.iii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include an additional version of Checklist Item #16.b.iii. that shows the determination of the SFA amount using the <u>present value method</u> as if any events had not occurred? See Template 4B, sheet <i>4B-1 SFA Ben Pmts</i> , sheet <i>4B-2 SFA Details .4(a)(2)(ii)</i> , and sheet <i>4B-3 SFA Exhaustion</i> . Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the increasing assets method.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4B Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4B Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

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APPLICATION CHECKLIST

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40.	Addendum A for Certain Events Section C, Item (4)	For any merger, does the application show the SFA determination for this plan <u>and for each plan merged into this plan</u> (each of these determined as if they were still separate plans)? See Template 4A for a non-MPRA plan using the basic method, and for a MPRA plan using the increasing assets method. See Template 4B for a MPRA Plan using the present value method. Enter N/A if the plan has not experienced a merger.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For an additional submission due to a merger, <i>Template 4A (or Template 4B) Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
41.a.	Addendum A for Certain Events Section D	Does the application include a narrative description of any event and any merger, including relevant supporting documents which may include plan amendments, collective bargaining agreements, actuarial certifications related to a transfer or merger, or other relevant materials?	Yes No		N/A - included as part of SFA App Plan Name		For each Checklist Item #41.a. through #44.b., identify the relevant page number(s) within the single document.	Financial Assistance Application	<i>SFA App Plan Name</i>
41.b.	Addendum A for Certain Events Section D	For a transfer or merger event, does the application include identifying information for all plans involved including plan name, EIN and plan number, and the date of the transfer or merger?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
42.a.	Addendum A for Certain Events Section D	Does the narrative description in the application identify the amount of SFA reflecting any event, the amount of SFA determined as if the event had not occurred, and confirmation that the requested SFA is no greater than the amount that would have been determined if the event had not occurred, unless the event is a contribution rate reduction and such event lessens the risk of loss to plan participants and beneficiaries?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
42.b.	Addendum A for Certain Events Section D	For a merger, is the determination of SFA as if the event had not occurred equal to the sum of the amount that would be determined for this plan and each plan merged into this plan (each as if they were still separate plans)? Enter N/A if the event described in Checklist Item #41.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
43.a.	Addendum A for Certain Events Section D	Does the application include an additional version of Checklist Item #24 that shows the determination of SFA eligibility as if any events had not occurred?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
43.b.	Addendum A for Certain Events Section D	For any merger, does this item include demonstrations of SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name

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44.a.	Addendum A for Certain Events Section D	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a detailed demonstration that shows that the event lessens the risk of loss to plan participants and beneficiaries? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.b.	Addendum A for Certain Events Section D	Does the demonstration in Checklist Item #44.a. also identify all assumptions used, supporting rationale for the assumptions and other relevant information? Enter N/A if the plan entered N/A for Checklist Item #44.a.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
45.a.	Addendum A for Certain Events Section E, Items (2) and (3)	Does the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA eligibility but with eligibility determined as if any events had not occurred? This should be in the format of Checklist Item #30 if the SFA eligibility is based on the plan status of critical and declining using a zone certification completed on or after January 1, 2021. This should be in the format of Checklist Items #31.a. and #31.b. if the SFA eligibility is based on the plan status of critical using a zone certification completed on or after January 1, 2021. If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A. Is all relevant information contained in a single document and uploaded using the required filenaming convention?	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name CE
45.b.	Addendum A for Certain Events Section E, Items (2) and (3)	For any merger, does the application include additional certifications of the SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A. Enter N/A if the event described in Checklist Item #41.a. was not a merger.	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name Merged CE "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

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

v20220802p

APPLICATION CHECKLIST

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EIN:	13-6086164
PN:	001
SFA Amount Requested:	\$22,531,507.00

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
46.a.	Addendum A for Certain Events Section E, Item (5)	Does the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA amount (in the format of Checklist Item #33.a.), but with the SFA amount determined as if any events had not occurred?	Yes No			N/A		Financial Assistance Application	SFA Amount Cert Plan Name CE
46.b.	Addendum A for Certain Events Section E, Item (5)	If the plan is a MPRA plan, does the certification in Checklist Item #46.a. identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)? If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such? If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount? Enter N/A if the plan is not a MPRA plan.	Yes No N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name CE
46.c.	Addendum A for Certain Events Section E, Item (5)	Does the certification in Checklist Items #46.a. and #46.b. (if applicable) clearly identify all assumptions and methods used, sources of participant data and census data, and other relevant information?	Yes No		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name CE
47.a.	Addendum A for Certain Events Section E, Item (5)	For any merger, does the application include additional certifications of the SFA amount determined for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A			N/A		Financial Assistance Application	SFA Amount Cert Plan Name Merged CE "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
47.b.	Addendum A for Certain Events Section E, Item (5)	For any merger, do the certifications clearly identify all assumptions and methods used, sources of participant data and census data, and other relevant information? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A - included in SFA Amount Cert Plan Name CE

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

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

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

Plans that have experienced mergers identified in § 4262.4(f)(1)(ii) must complete Checklist Items #49 through #62. If you are required to complete Checklist Items #49 through #62, your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #49 through #62. All other plans should not provide any responses for Checklist Items #49 through #62.

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

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Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #49 through #62.

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

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

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Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #49 through #62.

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

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

REHABILITATION PLAN
LOCAL 917 PENSION FUND

I. INTRODUCTION

The Pension Protection Act of 2006 (“PPA”) requires an annual actuarial status determination for multiemployer pension plans including the Local 917 Pension Fund (the “Fund”). On January 28, 2012, the Fund was certified by its actuary to be in critical status for the plan year beginning on November 1, 2011 and ending on October 31, 2012 (the “2011 Plan Year”). The Fund remains in critical status as of the 2019 plan year, but continues to meet the annual standard for satisfying the requirements of the Rehabilitation Plan.

The PPA requires that the Board of Trustees of a multiemployer pension plan that is in critical status develop a rehabilitation plan that is intended to improve the plan's funding. A rehabilitation plan sets forth the actions to be taken by the pension plan's trustees, as well as the collective bargaining parties, to enable the plan to emerge from critical status or forestall possible insolvency. The rehabilitation plan must be based on reasonably anticipated experience and reasonable actuarial assumptions regarding investment income and other experience of the Plan over a period of future years. These requirements are set forth in Section 305(e)(3) of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”) and Section 432(e)(3) of the Internal Revenue Code of 1986, as amended (“the Code”).

II. STATE OF THE PLAN

Due to the stock market declines in 2001 and 2002 and other macroeconomic factors affecting the Fund, active membership in this Fund has been declining and all future accruals ceased in this Plan as of September 2005. In response to this declining funded status, contribution rates to the Fund have been increased over the years even though no new benefits have been earned on any of the contributions coming into the Fund. Because increased contributions were required and no additional benefits were being earned and other outside factors, several employers left the Fund and were assessed withdrawal liability. In 2000, the number of active participants in the Fund was 1,159 and as of November 1, 2010, the Fund's active membership was down to 358. Historically, the Fund has generally had success in collecting withdrawal liability payments as they become due, but the economic downturn in 2008 and into early 2009 exacerbated the problems this Fund has faced, providing increased challenges for the Fund to meet its future benefit responsibilities.

Under the Worker, Retiree and Employer Relief Act, this Fund elected to be in Seriously Endangered Status in 2008 before the full extent of the economic downturn had been realized. The Funding Improvement Plan (the “FIP”) under PPA that year called for six years of 15% annual increases in contribution level from the employers in the Fund at that time. The combination of the increased contributions required under the FIP and the economic downturn which forced employers to lay off employees or close down altogether forced more employers out the door, putting a bigger burden on the remaining employers. The Trustees now feel it is impractical to burden the remaining employers with contribution increases needed to salvage this Fund and believe that if these new contribution requirements were to be imposed on the

remaining employers, most or all of them would be forced to withdraw from the Fund, making matters worse.

III. REHABILITATION PLANS GENERALLY

A rehabilitation plan consists of either (i) actions (including increases in employer contributions to, and/or reductions in benefits under, the plan) that, based on reasonably anticipated experience and reasonable actuarial assumptions, are formulated to enable the plan to emerge from critical status no later than the end of a 10-year “rehabilitation period”; or (ii) reasonable measures implemented by the plan’s trustees that are expected to enable the plan to emerge from critical status after such 10-year period, or to forestall possible plan insolvency, if the trustees determine that, based on reasonable actuarial assumptions and upon exhaustion of all reasonable measures, the plan cannot reasonably be expected to emerge from critical status by the end of the 10-year rehabilitation period.

The 10-year rehabilitation period begins with the first plan year that begins two years after adoption of the rehabilitation plan, or, if earlier, the first plan year after the expiration of collective bargaining agreements (in effect when the actuarial certification for the first critical year was due) covering at least 75% of the plan’s active participants. In the case of this Plan, the 10-year rehabilitation period began November 1, 2014.

After extensive deliberations and consultations with the Fund actuary and legal counsel, as well as an in-depth review of a variety of possible alternatives, the Board of Trustees of the Fund (the “Board”) concluded that, based on reasonable actuarial assumptions and upon exhaustion of all reasonable measures, the Plan cannot reasonably be expected to emerge from critical status by the end of a 10-year rehabilitation period. Further information regarding that conclusion is described in greater detail below.

Accordingly, the Board adopted this Rehabilitation Plan on March 21, 2012 as the best long-term option for improving the funded status of the Plan and determined that it is in the best interest of the Fund and its participants and beneficiaries. The Rehabilitation Plan consists of a single schedule, known as the “default schedule” required by the PPA, and employs reasonable measures to enable the Fund to forestall insolvency. As required under the PPA, the Trustees review and, if appropriate, update the Rehabilitation Plan annually. This 2019 Rehabilitation Plan is based on the Plan information as of November 1, 2019, and on reasonable assumptions about how the Plan’s assets and liabilities will change in the coming years.

IV. BENEFIT MODIFICATIONS

A. *Description of Benefit Modifications*

1. Effective May 1, 2012, early retirement subsidies for all terminated vested participants not in pay status as of April 30, 2012 were eliminated by providing an early retirement benefit that is actuarially equivalent to the Normal Retirement benefit. The Fund’s Rules and Regulations were amended to clarify that elimination of the subsidy applies to terminated vested participants with an Annuity Starting Date on and after May 1, 2012 whose coverage under the Fund

terminated before age 55. Coverage terminates when there is a separation from Covered Employment as defined in Article III of the Rules and Regulations - the last day of service covered under the Plan that immediately precedes a one-year break in service, unless the break in service is subsequently repaired. Terminated vested participants age 55 or older with at least 10 years of pension credit at the time coverage under the Fund terminates will continue to have their benefit determined based on the subsidized early retirement factors.

2. Effective May 1, 2012, the period certain payment form (the 60-Month Guarantee and the 18 month Survivor's Benefit) was eliminated for all terminated vested participants who retire on a Deferred Pension with an Annuity Starting Date on and after May 1, 2012.

V. EMPLOYER CONTRIBUTION INCREASES

A. *Employer Contribution Increases Required under the Rehabilitation Plan*

Effective on November 1, 2014, the first day of the plan year following two years after the adoption of the rehabilitation plan or, if earlier, the date on which collective bargaining agreements in effect on January 28, 2012 and covering at least 75% of the active participants in the Fund expire, each contributing employer will be required to increase contributions to the Fund by five (5%) percent per year, if not already adopted in a collective bargaining agreement reached in accordance with this rehabilitation plan. All new collective bargaining agreements reached on or after March 1, 2012 must include a contribution increase of at least 5% per year for 3 years, unless superseded by part B(3) of this section below.

Effective March 21, 2012, each contributing employer that contributes to the Fund on behalf of participants not covered by a collective bargaining agreement, shall be obligated to increase its contribution rate by five (5%) percent per year for 3 years, however the contribution rate shall not be required to be higher than \$3.33 per hour or \$578.70 per month.

B. *Effective Date of Contribution Increases*

Unless otherwise specifically provided herein, the contribution increases required by the Rehabilitation Plan will become effective upon the *earlier of*:

1. the effective date of a collective bargaining agreement (or an amendment to that collective bargaining agreement) that adopts a contribution schedule that contains terms consistent with the Rehabilitation Plan contribution schedule, or
2. 180 days after the expiration date of a collective bargaining agreement providing for contributions to the Plan that was in effect on January 28, 2012, if by such date the bargaining parties have failed to adopt a contribution schedule that contains terms consistent with the contribution schedule set forth in this Rehabilitation Plan.
3. If any contributing employer increased or increases their contribution rate in 2011 or later by 15% as part of the prior Funding Improvement Plan, such employer will be deemed to have fulfilled their obligation to increase their contributions

under this rehabilitation plan on the later of March 1, 2012 or the effective date of such contribution increase, thereby negating the need for any further contribution increase or employer surcharge under this rehabilitation plan.

C. *No Decrease Permitted in Employer Contributions Otherwise Required*

To the extent required under PPA, the Board has resolved that it will not permit contributing employers to decrease their contribution rates to the Fund in any collective bargaining agreement enacted during the rehabilitation plan adoption period.

VI. EMPLOYER SURCHARGES

The PPA requires that mandatory “surcharges” be imposed on every contributing employer beginning 30 days after the date on which the PPA-required notice of critical status is provided to the employer – in this case, surcharges begin March 29, 2012– and will continue until the employer’s collective bargaining agreement(s) (or other agreement(s) pursuant to which it is contributing) is amended to incorporate a contribution schedule that contains terms consistent with the Rehabilitation Plan.

The amount of the surcharge is as follows:

1. Effective for contributions earned on or after March 29, 2012 and before October 31, 2012, the surcharge is 5% of the employer’s contributions to the Plan; and
2. Effective for contributions earned on or after November 1, 2012, the surcharge is 10% of the employer’s contributions to the Plan. The 10% surcharge remains in effect for each plan year in which the Plan remains in critical status. The surcharge will no longer be applicable to any Employer that adopts a collective bargaining agreement in conformity with this Rehabilitation Plan.

The surcharge is due and payable on the same schedule as the contributions on which the surcharges are based. Surcharges are over and above the required employer contributions and, consistent with law, will not generate any benefit accruals for participants.

Where the bargaining parties fail to adopt the schedule in the Rehabilitation Plan by 180 days after the expiration of each collective bargaining agreement, the employer remains subject to all surcharges imposed under the PPA until such time as the bargaining parties adopt provisions (or, if later, such time as those provisions take effect) in the employer’s collective bargaining agreement that contain terms consistent with the Rehabilitation Plan schedule. If there is an unreasonable delay in providing the Fund Office with an executed agreement that contains terms consistent with the Rehabilitation Plan schedule, the adoption date will be treated as the date of receipt by the Fund Office and the surcharge will be imposed through that date.

The law provides that employers on whom the Rehabilitation Plan default schedule is imposed (e.g., because the bargaining parties have not adopted the Rehabilitation Plan contribution schedule within 180 days after expiration of the collective bargaining agreement) will remain subject to the surcharges imposed under the PPA until such time as the collective

bargaining parties adopt provisions in their collective bargaining agreements that contain terms consistent with the Rehabilitation Plan schedule. Thus, under the law, such employers would be subject to **both** the Rehabilitation Plan default schedule and the surcharge.

VII. REHABILITATION PLAN OBJECTIVES

This Rehabilitation Plan consists of reasonable measures adopted by the Board which, based on reasonable actuarial assumptions, can be expected to enable the Fund to delay a projected insolvency.

In the absence of the benefit changes or the increases in employer contribution rates described in this Rehabilitation Plan, the Fund would not have been projected to emerge from critical status at any point during the ten-year rehabilitation period and the Fund remains at substantial risk of insolvency in or around plan year beginning November 1, 2026.

The objective of the Rehabilitation Plan is to delay any insolvency so that potential improvements in investment return or other material events, including further applicable legislative reforms, can provide an opportunity for the Fund to survive and continue to provide its promised benefits to its participants.

VIII. ALTERNATIVES CONSIDERED BY THE BOARD

The Board devoted a considerable amount of time and attention to considering the advantages and disadvantages of the alternatives that would enable the Fund to emerge from critical status by the end of the 10-year rehabilitation period. Some of the alternatives that were considered by the Board would have required compound annual increases of 15%. The Trustees concluded that, in view of the economic challenges facing the employers of the Fund, the prospect of these compound increases would cause the remaining participating employers either to flee from the Fund or become unable to continue in business and further undermine the Fund's stability.

After considering each of these alternatives, the Board concluded that each would be unreasonable and would involve considerable risk to the long-term health (and even viability) of the Fund.

In reaching this conclusion the Board considered the near-impossibility of emerging from critical status at the end of the 10-year rehabilitation period in view of the significant investment losses suffered by the Fund in 2008.

In addition, the magnitude of the employer contribution increases required by a default schedule intended to satisfy the requirements for a 10-year rehabilitation plan would almost certainly result in lower negotiated wages for participants and/or decreased employer contributions to other benefit plans covering these participants (such as the plan providing their health benefit coverage). If participants perceive a significant decrease in value in their total overall compensation – including wages, pension benefits and health benefits – the Board concluded that they would be likely to encourage their employers to withdraw from the Fund. Thus, the Board concluded that a further reduction in benefits would be inconsistent with the goal of presenting a viable plan with ongoing value to active participants. Such action could also

lead to increased employer withdrawals or reductions in contributions, as the collective bargaining parties would see less benefit to ongoing participation.

The Board also considered eliminating disability benefits and early retirement benefits entirely (such that participants would not be permitted to receive retirement benefits prior to age 65, even on an actuarially equivalent basis) and eliminating pre-retirement death benefits for non-spousal beneficiaries. However, the Board chose not to do so due to (i) the Board's conclusion that the impact of eliminating these benefits on the projected solvency of the plan is *de minimis* and (ii) the fact that it would discourage further active participation in the Plan.

IX. DELINQUENT EMPLOYER CONTRIBUTIONS/WITHDRAWAL FROM THE PLAN

A contributing employer's failure to contribute to the Fund timely at the rates required by the Rehabilitation Plan schedule (once agreed to or imposed) will result in the deficient amounts being treated as delinquent employer contributions under the Fund. In addition, the contributing employer will be subject to excise taxes (equal to 100% of the unpaid contributions) as provided under the PPA. Additionally, this may result in a determination by the Board that the employer has failed to maintain (and thus has withdrawn from) the Fund, in which case such employer will then be subject to withdrawal liability under the terms of the Fund and Title IV of ERISA. Further, under the PPA, any failure to make a surcharge payment will also be treated as a delinquent contribution.

X. NOTICE GIVEN BEFORE BENEFIT REDUCTIONS BECOME EFFECTIVE

Pursuant to Section 432(e)(8)(C) of the Code, this notice is being given at least 30 days before the general effective date of the reduction in adjustable benefits under the Fund.

XI. NON-COLLECTIVELY BARGAINED PARTICIPANTS

In the case of an employer that contributes to the Fund on behalf of non-collectively bargained employees *only*, the rules contained in this Rehabilitation Plan shall be applied as if the employer were the bargaining party, and its participation agreement (or other operative agreement) were a collective bargaining agreement with a term ending on the first day of the plan year beginning after the employer is provided with the Rehabilitation Plan (*i.e.*, generally November 1, 2012).

XII. APPLICATION OF REHABILITATION PLAN TO FUTURE AGREEMENTS

The rules contained herein shall be applied upon the expiration of (or earlier amendment to or renegotiation of) the first collective bargaining agreement that conforms to the Rehabilitation Plan (the "Initial Compliant Collective Bargaining Agreement") and each subsequent compliant collective bargaining agreement (a "Subsequent Compliant Collective Bargaining Agreement"). Furthermore, it will be applied as if the Initial Compliant Collective Bargaining Agreement or Subsequent Compliant Collective Bargaining Agreement, as the case may be, were "in effect" at the time the Fund entered critical status; provided that, the contribution surcharges imposed under the PPA and this Rehabilitation Plan shall apply prospectively only and shall be based upon the contribution rate in the expired Initial Compliant

Collective Bargaining Agreement or Subsequent Compliant Collective Bargaining Agreement, as the case may be.

XIII. REHABILITATION PLAN STANDARDS

The PPA requires that a plan set forth annual standards for meeting the requirements of its rehabilitation plan. However, the PPA does not currently define the standards applicable to a rehabilitation plan, such as this Rehabilitation Plan, that is not designed to emerge from critical status at the end of the 10-year rehabilitation period.

Until such time as these standards are more clearly defined pursuant to the PPA, the annual standard for satisfying the requirements of this Rehabilitation Plan will be a determination that, based on the updated actuarial projections each year using reasonable actuarial assumptions, the Rehabilitation Plan (as updated and amended from time to time), will enable the Fund to forestall possible insolvency.

The terms of the official plan documents will govern in the event of any contradiction between this notice and the Fund documents as adopted to incorporate the changes to the Fund described herein.

XIV. ANNUAL REVIEW AND UPDATE OF REHABILITATION PLAN

In consultation with the Fund's actuary, the Board will review the Rehabilitation Plan annually and amend it, as appropriate, to meet the objective of enabling the Fund to emerge from critical status or forestall plan insolvency. This will include an update of the contribution rates contained in its schedules to reflect the experience of the Fund. The annual review will include a thorough review of the Fund's funding status, including projections by the actuary of whether and when the Fund is expected to emerge from critical status or become insolvent. The Board will consider whether further benefit modifications or contribution rate increases are necessary to meet the stated objectives of the Rehabilitation Plan.

The Rehabilitation Plan may be amended for any benefit changes that may be required for the Fund to continue to satisfy all necessary legal requirements, to maintain its tax-qualified status under the Code, and to comply with other applicable law. Collective bargaining agreements that are entered into, renewed or extended after the date of any changes to the Rehabilitation Plan will be subject to the Rehabilitation Plan then in effect at the time of such entry, renewal or extension. Notwithstanding the foregoing, under current law the schedules of contribution rates provided by the Board, and agreed to by the bargaining parties in negotiating a collective bargaining agreement, will remain in effect for the duration of that collective bargaining agreement.

XV. CONSTRUCTION AND MODIFICATIONS TO THIS REHABILITATION PLAN

This Rehabilitation Plan is intended to present only a summary of the law, the Fund and the upcoming changes to the Fund. It is not intended to serve as an exhaustive, complete description of the law, the Fund or the modifications discussed herein. Further, the Rehabilitation Plan is a discretionary act on the part of the Trustees and the Board reserves the right, in its sole and absolute discretion, to construe, interpret and/or apply the terms and provisions of this

Rehabilitation Plan in a manner that is consistent with the PPA and other applicable law. Any and all constructions, interpretations and/or applications of the Fund (and other Plan documents) or the Rehabilitation Plan by the Board, in its sole and absolute discretion, shall be final and binding on all parties affected thereby. Subject to the PPA and other applicable law, and notwithstanding anything herein to the contrary, the Board further reserves the right to make any modifications to this Rehabilitation Plan that they, in their sole and absolute discretion, determine are necessary and/or appropriate (including, without limitation in the event of any omission or the issuance of any future legislative, regulatory or judicial guidance). No Employer or participant is intended to or shall receive any rights under this Rehabilitation Plan and shall have no rights to enforce any of its provisions, which rights shall solely be vested in the Trustees in their sole and absolute discretion.

This Rehabilitation Plan for the Local 917 Pension Fund is hereby adopted by:

Trustees

Ralph A. Hale 8/21/20
Date

David Perry 8/25/20
Date

Bob Bell 09/24/20
Date

Mark Conaway 10/28/20
Date

REHABILITATION PLAN
LOCAL 917 PENSION FUND

I. INTRODUCTION

The Pension Protection Act of 2006 (“PPA”) requires an annual actuarial status determination for multiemployer pension plans including the Local 917 Pension Fund (the “Fund”). On January 28, 2012, the Fund was certified by its actuary to be in critical status for the plan year beginning on November 1, 2011 and ending on October 31, 2012 (the “2011 Plan Year”). The Fund remains in critical status as of the 2020 plan year, but continues to meet the annual standard for satisfying the requirements of the Rehabilitation Plan.

The PPA requires that the Board of Trustees of a multiemployer pension plan that is in critical status develop a rehabilitation plan that is intended to improve the plan's funding. A rehabilitation plan sets forth the actions to be taken by the pension plan's trustees, as well as the collective bargaining parties, to enable the plan to emerge from critical status or forestall possible insolvency. The rehabilitation plan must be based on reasonably anticipated experience and reasonable actuarial assumptions regarding investment income and other experience of the Plan over a period of future years. These requirements are set forth in Section 305(e)(3) of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”) and Section 432(e)(3) of the Internal Revenue Code of 1986, as amended (“the Code”).

II. STATE OF THE PLAN

Due to the stock market declines in 2001 and 2002 and other macroeconomic factors affecting the Fund, active membership in this Fund has been declining and all future accruals ceased in this Plan as of September 2005. In response to this declining funded status, contribution rates to the Fund have been increased over the years even though no new benefits have been earned on any of the contributions coming into the Fund. Because increased contributions were required and no additional benefits were being earned and other outside factors, several employers left the Fund and were assessed withdrawal liability. In 2000, the number of active participants in the Fund was 1,159 and as of November 1, 2010, the Fund's active membership was down to 358. Historically, the Fund has generally had success in collecting withdrawal liability payments as they become due, but the economic downturn in 2008 and into early 2009 exacerbated the problems this Fund has faced, providing increased challenges for the Fund to meet its future benefit responsibilities.

Under the Worker, Retiree and Employer Relief Act, this Fund elected to be in Seriously Endangered Status in 2008 before the full extent of the economic downturn had been realized. The Funding Improvement Plan (the “FIP”) under PPA that year called for six years of 15% annual increases in contribution level from the employers in the Fund at that time. The combination of the increased contributions required under the FIP and the economic downturn which forced employers to lay off employees or close down altogether forced more employers out the door, putting a bigger burden on the remaining employers. The Trustees now feel it is impractical to burden the remaining employers with contribution increases needed to salvage this Fund and believe that if these new contribution requirements were to be imposed on the

remaining employers, most or all of them would be forced to withdraw from the Fund, making matters worse.

III. REHABILITATION PLANS GENERALLY

A rehabilitation plan consists of either (i) actions (including increases in employer contributions to, and/or reductions in benefits under, the plan) that, based on reasonably anticipated experience and reasonable actuarial assumptions, are formulated to enable the plan to emerge from critical status no later than the end of a 10-year “rehabilitation period”; or (ii) reasonable measures implemented by the plan’s trustees that are expected to enable the plan to emerge from critical status after such 10-year period, or to forestall possible plan insolvency, if the trustees determine that, based on reasonable actuarial assumptions and upon exhaustion of all reasonable measures, the plan cannot reasonably be expected to emerge from critical status by the end of the 10-year rehabilitation period.

The 10-year rehabilitation period begins with the first plan year that begins two years after adoption of the rehabilitation plan, or, if earlier, the first plan year after the expiration of collective bargaining agreements (in effect when the actuarial certification for the first critical year was due) covering at least 75% of the plan’s active participants. In the case of this Plan, the 10-year rehabilitation period began November 1, 2014.

After extensive deliberations and consultations with the Fund actuary and legal counsel, as well as an in-depth review of a variety of possible alternatives, the Board of Trustees of the Fund (the “Board”) concluded that, based on reasonable actuarial assumptions and upon exhaustion of all reasonable measures, the Plan cannot reasonably be expected to emerge from critical status by the end of a 10-year rehabilitation period. Further information regarding that conclusion is described in greater detail below.

Accordingly, the Board adopted this Rehabilitation Plan on March 21, 2012 as the best long-term option for improving the funded status of the Plan and determined that it is in the best interest of the Fund and its participants and beneficiaries. The Rehabilitation Plan consists of a single schedule, known as the “default schedule” required by the PPA, and employs reasonable measures to enable the Fund to forestall insolvency. As required under the PPA, the Trustees review and, if appropriate, update the Rehabilitation Plan annually. This 2020 Rehabilitation Plan is based on the Plan information as of November 1, 2020, and on reasonable assumptions about how the Plan’s assets and liabilities will change in the coming years.

IV. BENEFIT MODIFICATIONS

A. *Description of Benefit Modifications*

1. Effective May 1, 2012, early retirement subsidies for all terminated vested participants not in pay status as of April 30, 2012 were eliminated by providing an early retirement benefit that is actuarially equivalent to the Normal Retirement benefit. The Fund’s Rules and Regulations were amended to clarify that elimination of the subsidy applies to terminated vested participants with an Annuity Starting Date on and after May 1, 2012 whose coverage under the Fund

terminated before age 55. Coverage terminates when there is a separation from Covered Employment as defined in Article III of the Rules and Regulations - the last day of service covered under the Plan that immediately precedes a one-year break in service, unless the break in service is subsequently repaired. Terminated vested participants age 55 or older with at least 10 years of pension credit at the time coverage under the Fund terminates will continue to have their benefit determined based on the subsidized early retirement factors.

2. Effective May 1, 2012, the period certain payment form (the 60-Month Guarantee and the 18 month Survivor's Benefit) was eliminated for all terminated vested participants who retire on a Deferred Pension with an Annuity Starting Date on and after May 1, 2012.

V. EMPLOYER CONTRIBUTION INCREASES

A. Employer Contribution Increases Required under the Rehabilitation Plan

Effective on November 1, 2014, the first day of the plan year following two years after the adoption of the rehabilitation plan or, if earlier, the date on which collective bargaining agreements in effect on January 28, 2012 and covering at least 75% of the active participants in the Fund expire, each contributing employer will be required to increase contributions to the Fund by five (5%) percent per year, if not already adopted in a collective bargaining agreement reached in accordance with this rehabilitation plan. All new collective bargaining agreements reached on or after March 1, 2012 must include a contribution increase of at least 5% per year for 3 years, unless superseded by part B(3) of this section below.

Effective March 21, 2012, each contributing employer that contributes to the Fund on behalf of participants not covered by a collective bargaining agreement, shall be obligated to increase its contribution rate by five (5%) percent per year for 3 years, however the contribution rate shall not be required to be higher than \$3.33 per hour or \$578.70 per month.

Effective with the adoption of the 2020 updated Rehabilitation Plan, the requirement to increase contribution rates by 5% annually will be eliminated as it has become cost prohibitive to an extent that it has resulted in the difficulty to retain employers in the Plan. Therefore, effective with the adoption of the 2020 Rehabilitation Plan update, the effective annual increase in contribution rate will be 0% per year unless negotiated by and between the bargaining parties. The sole purpose of eliminating the required increase is to retain the current employers contributing to the Fund and to incentivize new employers to enter into the Fund and to avoid insolvency. The necessity of an increase beyond what is set forth in any collective bargaining agreement and or participation agreement will continue to be reviewed annually.

B. Effective Date of Contribution Increases

Unless otherwise specifically provided herein, the contribution increases required by the Rehabilitation Plan will become effective upon the *earlier of*:

1. the effective date of a collective bargaining agreement (or an amendment to that collective bargaining agreement) that adopts a contribution schedule that contains terms consistent with the Rehabilitation Plan contribution schedule, or
2. 180 days after the expiration date of a collective bargaining agreement providing for contributions to the Plan that was in effect on January 28, 2012, if by such date the bargaining parties have failed to adopt a contribution schedule that contains terms consistent with the contribution schedule set forth in this Rehabilitation Plan.
3. If any contributing employer increased or increases their contribution rate in 2011 or later by 15% as part of the prior Funding Improvement Plan, such employer will be deemed to have fulfilled their obligation to increase their contributions under this rehabilitation plan on the later of March 1, 2012 or the effective date of such contribution increase, thereby negating the need for any further contribution increase or employer surcharge under this rehabilitation plan.

C. *No Decrease Permitted in Employer Contributions Otherwise Required*

To the extent required under PPA, the Board has resolved that it will not permit contributing employers to decrease their contribution rates to the Fund in any collective bargaining agreement enacted during the rehabilitation plan adoption period.

VI. EMPLOYER SURCHARGES

The PPA requires that mandatory “surcharges” be imposed on every contributing employer beginning 30 days after the date on which the PPA-required notice of critical status is provided to the employer – in this case, surcharges begin March 29, 2012– and will continue until the employer’s collective bargaining agreement(s) (or other agreement(s) pursuant to which it is contributing) is amended to incorporate a contribution schedule that contains terms consistent with the Rehabilitation Plan.

The amount of the surcharge is as follows:

1. Effective for contributions earned on or after March 29, 2012 and before October 31, 2012, the surcharge is 5% of the employer’s contributions to the Plan; and
2. Effective for contributions earned on or after November 1, 2012, the surcharge is 10% of the employer’s contributions to the Plan. The 10% surcharge remains in effect for each plan year in which the Plan remains in critical status. The surcharge will no longer be applicable to any Employer that adopts a collective bargaining agreement in conformity with this Rehabilitation Plan.

The surcharge is due and payable on the same schedule as the contributions on which the surcharges are based. Surcharges are over and above the required employer contributions and, consistent with law, will not generate any benefit accruals for participants.

Where the bargaining parties fail to adopt the schedule in the Rehabilitation Plan by 180 days after the expiration of each collective bargaining agreement, the employer remains subject to all surcharges imposed under the PPA until such time as the bargaining parties adopt provisions (or, if later, such time as those provisions take effect) in the employer's collective bargaining agreement that contain terms consistent with the Rehabilitation Plan schedule. If there is an unreasonable delay in providing the Fund Office with an executed agreement that contains terms consistent with the Rehabilitation Plan schedule, the adoption date will be treated as the date of receipt by the Fund Office and the surcharge will be imposed through that date.

The law provides that employers on whom the Rehabilitation Plan default schedule is imposed (e.g., because the bargaining parties have not adopted the Rehabilitation Plan contribution schedule within 180 days after expiration of the collective bargaining agreement) will remain subject to the surcharges imposed under the PPA until such time as the collective bargaining parties adopt provisions in their collective bargaining agreements that contain terms consistent with the Rehabilitation Plan schedule. Thus, under the law, such employers would be subject to **both** the Rehabilitation Plan default schedule and the surcharge.

VII. REHABILITATION PLAN OBJECTIVES

This Rehabilitation Plan consists of reasonable measures adopted by the Board which, based on reasonable actuarial assumptions, can be expected to enable the Fund to delay a projected insolvency.

The objective of the Rehabilitation Plan is to delay any insolvency so that potential improvements in investment return or other material events, including further applicable legislative reforms, can provide an opportunity for the Fund to survive and continue to provide its promised benefits to its participants.

VIII. ALTERNATIVES CONSIDERED BY THE BOARD

The Board devoted a considerable amount of time and attention to considering the advantages and disadvantages of the alternatives that would enable the Fund to emerge from critical status by the end of the 10-year rehabilitation period. Some of the alternatives that were considered by the Board would have required compound annual increases of 15%. The Trustees concluded that, in view of the economic challenges facing the employers of the Fund, the prospect of these compound increases would cause the remaining participating employers either to flee from the Fund or become unable to continue in business and further undermine the Fund's stability.

After considering each of these alternatives, the Board concluded that each would be unreasonable and would involve considerable risk to the long-term health (and even viability) of the Fund.

In reaching this conclusion the Board considered the near-impossibility of emerging from critical status at the end of the 10-year rehabilitation period in view of the significant investment losses suffered by the Fund in 2008.

In addition, the magnitude of the employer contribution increases required by a default schedule intended to satisfy the requirements for a 10-year rehabilitation plan would almost certainly result in lower negotiated wages for participants and/or decreased employer contributions to other benefit plans covering these participants (such as the plan providing their health benefit coverage). If participants perceive a significant decrease in value in their total overall compensation – including wages, pension benefits and health benefits – the Board concluded that they would be likely to encourage their employers to withdraw from the Fund. Thus, the Board concluded that a further reduction in benefits would be inconsistent with the goal of presenting a viable plan with ongoing value to active participants. Such action could also lead to increased employer withdrawals or reductions in contributions, as the collective bargaining parties would see less benefit to ongoing participation.

The Board also considered eliminating disability benefits and early retirement benefits entirely (such that participants would not be permitted to receive retirement benefits prior to age 65, even on an actuarially equivalent basis) and eliminating pre-retirement death benefits for non-spousal beneficiaries. However, the Board chose not to do so due to (i) the Board's conclusion that the impact of eliminating these benefits on the projected solvency of the plan is *de minimis* and (ii) the fact that it would discourage further active participation in the Plan.

IX. DELINQUENT EMPLOYER CONTRIBUTIONS/WITHDRAWAL FROM THE PLAN

A contributing employer's failure to contribute to the Fund timely at the rates required by the Rehabilitation Plan schedule (once agreed to or imposed) will result in the deficient amounts being treated as delinquent employer contributions under the Fund. In addition, the contributing employer will be subject to excise taxes (equal to 100% of the unpaid contributions) as provided under the PPA. Additionally, this may result in a determination by the Board that the employer has failed to maintain (and thus has withdrawn from) the Fund, in which case such employer will then be subject to withdrawal liability under the terms of the Fund and Title IV of ERISA. Further, under the PPA, any failure to make a surcharge payment will also be treated as a delinquent contribution.

X. NOTICE GIVEN BEFORE BENEFIT REDUCTIONS BECOME EFFECTIVE

Pursuant to Section 432(e)(8)(C) of the Code, this notice is being given at least 30 days before the general effective date of the reduction in adjustable benefits under the Fund.

XI. NON-COLLECTIVELY BARGAINED PARTICIPANTS

In the case of an employer that contributes to the Fund on behalf of non-collectively bargained employees *only*, the rules contained in this Rehabilitation Plan shall be applied as if the employer were the bargaining party, and its participation agreement (or other operative agreement) were a collective bargaining agreement with a term ending on the first day of the plan year beginning after the employer is provided with the Rehabilitation Plan (*i.e.*, generally November 1, 2012).

XII. APPLICATION OF REHABILITATION PLAN TO FUTURE AGREEMENTS

The rules contained herein shall be applied upon the expiration of (or earlier amendment to or renegotiation of) the first collective bargaining agreement that conforms to the Rehabilitation Plan (the “Initial Compliant Collective Bargaining Agreement”) and each subsequent compliant collective bargaining agreement (a “Subsequent Compliant Collective Bargaining Agreement”). Furthermore, it will be applied as if the Initial Compliant Collective Bargaining Agreement or Subsequent Compliant Collective Bargaining Agreement, as the case may be, were “in effect” at the time the Fund entered critical status; provided that, the contribution surcharges imposed under the PPA and this Rehabilitation Plan shall apply prospectively only and shall be based upon the contribution rate in the expired Initial Compliant Collective Bargaining Agreement or Subsequent Compliant Collective Bargaining Agreement, as the case may be.

XIII. REHABILITATION PLAN STANDARDS

The PPA requires that a plan set forth annual standards for meeting the requirements of its rehabilitation plan. However, the PPA does not currently define the standards applicable to a rehabilitation plan, such as this Rehabilitation Plan, that is not designed to emerge from critical status at the end of the 10-year rehabilitation period.

Until such time as these standards are more clearly defined pursuant to the PPA, the annual standard for satisfying the requirements of this Rehabilitation Plan will be a determination that, based on the updated actuarial projections each year using reasonable actuarial assumptions, the Rehabilitation Plan (as updated and amended from time to time), will enable the Fund to forestall possible insolvency.

The terms of the official plan documents will govern in the event of any contradiction between this notice and the Fund documents as adopted to incorporate the changes to the Fund described herein.

XIV. ANNUAL REVIEW AND UPDATE OF REHABILITATION PLAN

In consultation with the Fund’s actuary, the Board will review the Rehabilitation Plan annually and amend it, as appropriate, to meet the objective of enabling the Fund to emerge from critical status or forestall plan insolvency. This will include an update of the contribution rates contained in its schedules to reflect the experience of the Fund. The annual review will include a thorough review of the Fund’s funding status, including projections by the actuary of whether and when the Fund is expected to emerge from critical status or become insolvent. The Board will consider whether further benefit modifications or contribution rate increases are necessary to meet the stated objectives of the Rehabilitation Plan.

The Rehabilitation Plan may be amended for any benefit changes that may be required for the Fund to continue to satisfy all necessary legal requirements, to maintain its tax-qualified status under the Code, and to comply with other applicable law. Collective bargaining agreements that are entered into, renewed or extended after the date of any changes to the Rehabilitation Plan will be subject to the Rehabilitation Plan then in effect at the time of such entry, renewal or extension. Notwithstanding the foregoing, under current law the schedules of contribution rates provided by the Board, and agreed to by the bargaining parties in negotiating a

collective bargaining agreement, will remain in effect for the duration of that collective bargaining agreement.

XV. CONSTRUCTION AND MODIFICATIONS TO THIS REHABILITATION PLAN

This Rehabilitation Plan is intended to present only a summary of the law, the Fund and the upcoming changes to the Fund. It is not intended to serve as an exhaustive, complete description of the law, the Fund or the modifications discussed herein. Further, the Rehabilitation Plan is a discretionary act on the part of the Trustees and the Board reserves the right, in its sole and absolute discretion, to construe, interpret and/or apply the terms and provisions of this Rehabilitation Plan in a manner that is consistent with the PPA and other applicable law. Any and all constructions, interpretations and/or applications of the Fund (and other Plan documents) or the Rehabilitation Plan by the Board, in its sole and absolute discretion, shall be final and binding on all parties affected thereby. Subject to the PPA and other applicable law, and notwithstanding anything herein to the contrary, the Board further reserves the right to make any modifications to this Rehabilitation Plan that they, in their sole and absolute discretion, determine are necessary and/or appropriate (including, without limitation in the event of any omission or the issuance of any future legislative, regulatory or judicial guidance). No Employer or participant is intended to or shall receive any rights under this Rehabilitation Plan and shall have no rights to enforce any of its provisions, which rights shall solely be vested in the Trustees in their sole and absolute discretion.

This Rehabilitation Plan for the Local 917 Pension Fund is hereby adopted by:

Trustees

David Perez 9/11/21
Date

Royl Noble 9/10/21
Date

[Signature] 9/10/21
Date

Date

collective bargaining agreement, will remain in effect for the duration of that collective bargaining agreement.

XV. CONSTRUCTION AND MODIFICATIONS TO THIS REHABILITATION PLAN

This Rehabilitation Plan is intended to present only a summary of the law, the Fund and the upcoming changes to the Fund. It is not intended to serve as an exhaustive, complete description of the law, the Fund or the modifications discussed herein. Further, the Rehabilitation Plan is a discretionary act on the part of the Trustees and the Board reserves the right, in its sole and absolute discretion, to construe, interpret and/or apply the terms and provisions of this Rehabilitation Plan in a manner that is consistent with the PPA and other applicable law. Any and all constructions, interpretations and/or applications of the Fund (and other Plan documents) or the Rehabilitation Plan by the Board, in its sole and absolute discretion, shall be final and binding on all parties affected thereby. Subject to the PPA and other applicable law, and notwithstanding anything herein to the contrary, the Board further reserves the right to make any modifications to this Rehabilitation Plan that they, in their sole and absolute discretion, determine are necessary and/or appropriate (including, without limitation in the event of any omission or the issuance of any future legislative, regulatory or judicial guidance). No Employer or participant is intended to or shall receive any rights under this Rehabilitation Plan and shall have no rights to enforce any of its provisions, which rights shall solely be vested in the Trustees in their sole and absolute discretion.

This Rehabilitation Plan for the Local 917 Pension Fund is hereby adopted by:

Trustees

 9-17-21
Date

Date

Date

Date

TEMPLATE 4A

v20220802p

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

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

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

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

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

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

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

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

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

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

The information to be provided is:

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

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

e. For each plan year in the period beginning on the SFA measurement date and ending on the last day of the last plan year ending in 2051 (the "SFA coverage period"):

- i. Separately identify the projected amount of contributions, projected withdrawal liability payments reflecting a reasonable allowance for amounts considered uncollectible, and other payments expected to be made to the plan (excluding the amount of financial assistance under section 4261 of ERISA and SFA to be received by the plan).
- ii. Identify the benefit payments described in § 4262.4(b)(1) (including any benefits that were restored under 26 CFR 1.432(e)(9)-(1)(e)(3) and excluding the payments in e.iii. below), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants.

[Sheet: 4A-2 SFA Ben Pmts]

Identify total benefit payments paid and expected to be paid from projected SFA assets separately from total benefit payments paid and expected to be paid from non-SFA assets after the projected SFA assets are fully exhausted.

- iii. Separately identify the make-up payments described in § 4262.4(b)(1) attributable to the reinstatement of benefits under § 4262.15 that were previously suspended through the SFA measurement date.

[Also see applicable examples in Section C, Item (4)e.iii. of the SFA instructions.]

- iv. Separately identify administrative expenses paid and expected to be paid (excluding the amount owed PBGC under section 4261 of ERISA) for premiums to PBGC and for all other administrative expenses.

[Sheet: 4A-3 SFA Pcount and Admin Exp]

Identify total administrative expenses paid and expected to be paid from projected SFA assets separately from total administrative expenses paid and expected to be paid from non-SFA assets after the projected SFA assets are fully exhausted.

- v. Provide the projected total participant count at the beginning of each year.

[Sheet: 4A-3 SFA Pcount and Admin Exp]

- vi. Provide the projected investment income earned by assets not attributable to SFA based on the non-SFA interest rate in b. above and the projected fair market value of non-SFA assets at the end of each plan year.

- vii. Provide the projected investment income earned by assets attributable to SFA based on the SFA interest rate in c. above (excluding investment returns for the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets) and the projected fair market value of SFA assets at the end of each plan year.

f. The projected SFA exhaustion year. This is the first day of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets. Note this date is only required for the calculation method under which the requested amount of SFA is determined.

Additional instructions for each individual worksheet:

Sheet

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

See instructions on 4A-1 Interest Rates.

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

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

On this sheet, you will provide:

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

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

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

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

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

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

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

On this sheet, you will provide:

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

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

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

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

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

On this sheet, you will provide:

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

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

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

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

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

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

On this sheet, you will provide:

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

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

Version Updates (newest version at top)

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

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

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 917 PF	
EIN:	13-6086164	
PN:	001	
Initial Application Date:	12/30/2022	
SFA Measurement Date:	09/30/2022	For a plan other than a plan described in § 4262.4(g) (i.e., for a plan that has <u>not</u> filed an initial application under PBGC's interim final rule), the last day of the third calendar month immediately preceding the plan's initial application date. For a plan described in § 4262.4(g) (i.e., for a plan that filed an initial application prior to publication of the final rule), the last day of the calendar quarter immediately preceding the plan's initial application date.
Last day of first plan year ending after the measurement date:	10/31/2022	

Non-SFA Interest Rate Used:	5.58%	Rate used in projection of non-SFA assets.
SFA Interest Rate Used:	3.36%	Rate used in projection of SFA assets.

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

Plan Interest Rate:	7.50%	Interest rate used for the funding standard account projections in the plan's most recently completed certification of plan status before 1/1/2021.
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Corresponding ERISA Section 303(h)(2)(C)(i), (ii), and (iii) rates disregarding modifications made under clause (iv) of such section.

Month in which plan's initial application is filed, and corresponding segment rates (leave (i), (ii), and (iii) blank if the IRS Notice for this month has not yet been issued):	Month Year	(i)	(ii)	(iii)	24-month average segment rates without regard to interest rate stabilization rules. These rates are issued by IRS each month. For example, the applicable segment rates for August 2021 are 1.13%, 2.70%, and 3.38%. Those rates were issued in IRS Notice 21-50 on August 16, 2021 (see page 2 of notice under the heading "24-Month Average Segment Rates Without 25-Year Average Adjustment"). They are also available on IRS' Funding Yield Curve Segment Rate Tables web page (See Funding Table 3 under the heading "24-Month Average Segment Rates Not Adjusted").
1 month preceding month in which plan's initial application is filed, and corresponding segment rates:	December 2022	1.95%	3.50%	3.85%	
2 months preceding month in which plan's initial application is filed, and corresponding segment rates:	November 2022	1.76%	3.36%	3.76%	
3 months preceding month in which plan's initial application is filed, and corresponding segment rates:	October 2022	1.57%	3.21%	3.66%	
	September 2022	1.41%	3.09%	3.58%	

Non-SFA Interest Rate Limit (lowest 3rd segment rate plus 200 basis points):	5.58%	This amount is calculated based on the other information entered above.
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Non-SFA Interest Rate Calculation (lesser of Plan Interest Rate and Non-SFA Interest Rate Limit):	5.58%	This amount is calculated based on the other information entered above.
Non-SFA Interest Rate Match Check:	Match	If the non-SFA Interest Rate Calculation is not equal to the non-SFA Interest Rate Used, provide explanation below.

SFA Interest Rate Limit (lowest average of the 3 segment rates plus 67 basis points):	3.36%	This amount is calculated based on the other information entered.
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SFA Interest Rate Calculation (lesser of Plan Interest Rate and SFA Interest Rate Limit):	3.36%	This amount is calculated based on the other information entered above.
SFA Interest Rate Match Check:	Match	If the SFA Interest Rate Calculation is not equal to the SFA Interest Rate Used, provide explanation below.

TEMPLATE 4A - Sheet 4A-2

v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 917 PF
EIN:	13-6086164
PN:	001
SFA Measurement Date:	09/30/2022

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

PROJECTED BENEFIT PAYMENTS for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
09/30/2022	10/31/2022	\$223,238	\$315,704	\$851	\$0	\$539,793
11/01/2022	10/31/2023	\$2,676,686	\$490,169	\$19,472	\$0	\$3,186,327
11/01/2023	10/31/2024	\$2,523,986	\$543,384	\$26,732	\$0	\$3,094,102
11/01/2024	10/31/2025	\$2,373,938	\$617,716	\$37,906	\$0	\$3,029,560
11/01/2025	10/31/2026	\$2,226,865	\$683,835	\$46,573	\$0	\$2,957,273
11/01/2026	10/31/2027	\$2,083,167	\$723,150	\$52,296	\$0	\$2,858,613
11/01/2027	10/31/2028	\$1,943,256	\$764,604	\$58,054	\$0	\$2,765,914
11/01/2028	10/31/2029	\$1,807,531	\$788,762	\$61,958	\$0	\$2,658,251
11/01/2029	10/31/2030	\$1,676,361	\$782,073	\$66,588	\$0	\$2,525,022
11/01/2030	10/31/2031	\$1,550,049	\$790,731	\$67,756	\$0	\$2,408,536
11/01/2031	10/31/2032	\$1,428,807	\$791,759	\$68,731	\$0	\$2,289,297
11/01/2032	10/31/2033	\$1,312,779	\$788,166	\$73,487	\$0	\$2,174,432
11/01/2033	10/31/2034	\$1,202,065	\$786,256	\$73,866	\$0	\$2,062,187
11/01/2034	10/31/2035	\$1,096,719	\$799,060	\$73,672	\$0	\$1,969,451
11/01/2035	10/31/2036	\$996,784	\$801,892	\$73,775	\$0	\$1,872,451
11/01/2036	10/31/2037	\$902,268	\$786,590	\$73,139	\$0	\$1,761,997
11/01/2037	10/31/2038	\$813,157	\$766,607	\$72,111	\$0	\$1,651,875
11/01/2038	10/31/2039	\$729,419	\$744,282	\$70,456	\$0	\$1,544,157
11/01/2039	10/31/2040	\$651,014	\$717,305	\$68,474	\$0	\$1,436,793
11/01/2040	10/31/2041	\$577,916	\$695,396	\$66,929	\$0	\$1,340,241
11/01/2041	10/31/2042	\$510,080	\$668,416	\$64,325	\$0	\$1,242,821
11/01/2042	10/31/2043	\$447,462	\$637,478	\$61,508	\$0	\$1,146,448
11/01/2043	10/31/2044	\$389,990	\$603,572	\$58,557	\$0	\$1,052,119
11/01/2044	10/31/2045	\$337,572	\$569,181	\$55,493	\$0	\$962,246
11/01/2045	10/31/2046	\$290,108	\$533,977	\$52,325	\$0	\$876,410
11/01/2046	10/31/2047	\$247,471	\$497,777	\$49,072	\$0	\$794,320
11/01/2047	10/31/2048	\$209,497	\$461,249	\$45,759	\$0	\$716,505
11/01/2048	10/31/2049	\$175,995	\$426,131	\$42,412	\$0	\$644,538
11/01/2049	10/31/2050	\$146,728	\$390,895	\$39,062	\$0	\$576,685
11/01/2050	10/31/1951	\$121,413	\$356,539	\$35,734	\$0	\$513,686

TEMPLATE 4A - Sheet 4A-3

v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 917 PF
EIN:	13-6086164
PN:	001
SFA Measurement Date:	09/30/2022

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

SFA Measurement Date / Plan Year Start Date		Plan Year End Date	Total Participant Count at Beginning of Plan Year	PROJECTED ADMINISTRATIVE EXPENSES for:		
				PBGC Premiums	Other	Total
09/30/2022	10/31/2022	N/A			\$27,500	\$27,500
11/01/2022	10/31/2023	1475		\$47,200	\$282,800	\$330,000
11/01/2023	10/31/2024	1429		\$50,015	\$279,985	\$330,000
11/01/2024	10/31/2025	1383		\$48,405	\$281,595	\$330,000
11/01/2025	10/31/2026	1337		\$46,795	\$283,205	\$330,000
11/01/2026	10/31/2027	1289		\$45,115	\$284,885	\$330,000
11/01/2027	10/31/2028	1243		\$43,505	\$286,495	\$330,000
11/01/2028	10/31/2029	1198		\$41,930	\$288,070	\$330,000
11/01/2029	10/31/2030	1153		\$40,355	\$289,645	\$330,000
11/01/2030	10/31/2031	1109		\$38,815	\$291,185	\$330,000
11/01/2031	10/31/2032	1065		\$55,380	\$288,015	\$343,395
11/01/2032	10/31/2033	1020		\$53,040	\$273,125	\$326,165
11/01/2033	10/31/2034	977		\$50,804	\$258,524	\$309,328
11/01/2034	10/31/2035	933		\$48,516	\$246,902	\$295,418
11/01/2035	10/31/2036	890		\$46,280	\$234,588	\$280,868
11/01/2036	10/31/2037	848		\$44,096	\$220,204	\$264,300
11/01/2037	10/31/2038	806		\$41,912	\$205,869	\$247,781
11/01/2038	10/31/2039	765		\$39,780	\$191,844	\$231,624
11/01/2039	10/31/2040	725		\$37,700	\$177,819	\$215,519
11/01/2040	10/31/2041	685		\$35,620	\$165,416	\$201,036
11/01/2041	10/31/2042	646		\$33,592	\$152,831	\$186,423
11/01/2042	10/31/2043	608		\$31,616	\$140,351	\$171,967
11/01/2043	10/31/2044	572		\$29,744	\$128,074	\$157,818
11/01/2044	10/31/2045	536		\$27,872	\$116,465	\$144,337
11/01/2045	10/31/2046	502		\$26,104	\$105,358	\$131,462
11/01/2046	10/31/2047	469		\$24,388	\$94,760	\$119,148
11/01/2047	10/31/2048	438		\$22,776	\$84,700	\$107,476
11/01/2048	10/31/2049	408		\$21,216	\$75,465	\$96,681
11/01/2049	10/31/2050	379		\$19,708	\$66,795	\$86,503
11/01/2050	10/31/1951	353		\$18,356	\$58,697	\$77,053

TEMPLATE 4A - Sheet 4A-4

v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 917 PF	
EIN:	13-6086164	Meets the definition of a MPRA plan described in § 4262.4(a)(3)?
PN:	001	
MPRA Plan?	No	MPRA increasing assets method described in § 4262.4(a)(2)(i). MPRA present value method described in § 4262.4(a)(2)(ii).
If a MPRA Plan, which method yields the greatest amount of SFA?		
SFA Measurement Date:	09/30/2022	Per § 4262.4(a)(1), the lowest whole dollar amount (not less than \$0) for which, as of the last day of each plan year during the SFA coverage period, projected SFA assets and projected non-SFA assets are both greater than or equal to zero.
Fair Market Value of Assets as of the SFA Measurement Date:	\$8,307,516	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$22,531,507	
Projected SFA exhaustion year:	2029	
Non-SFA Interest Rate:	5.58%	Only required on this sheet if the requested amount of SFA is based on the "basic method". Plan Year Start Date of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets.
SFA Interest Rate:	3.36%	

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

SFA Measurement Date / Plan Year Start Date		Plan Year End Date		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4A-2)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 4A-3)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))		
09/30/2022	10/31/2022	\$41,013	\$0		-\$539,793		-\$27,500	-\$567,293	\$60,648	\$22,024,862	\$0	\$37,676	\$8,386,205		
11/01/2022	10/31/2023	\$477,888	\$185,719		-\$330,000		-\$3,186,327	-\$3,516,327	\$677,285	\$19,185,820	\$0	\$487,717	\$9,537,530		
11/01/2023	10/31/2024	\$463,647	\$113,303		-\$330,000		-\$3,094,102	-\$3,424,102	\$583,564	\$16,345,281	\$0	\$547,860	\$10,662,341		
11/01/2024	10/31/2025	\$449,738	\$114,839		-\$330,000		-\$3,029,560	-\$3,359,560	\$489,290	\$13,475,012	\$0	\$610,326	\$11,837,243		
11/01/2025	10/31/2026	\$436,246	\$116,356		-\$330,000		-\$2,957,273	-\$3,287,273	\$394,158	\$10,581,897	\$0	\$675,596	\$13,065,441		
11/01/2026	10/31/2027	\$423,158	\$117,856		-\$330,000		-\$2,858,613	-\$3,188,613	\$298,736	\$7,692,020	\$0	\$743,850	\$14,350,306		
11/01/2027	10/31/2028	\$410,464	\$119,335		-\$330,000		-\$2,765,914	-\$3,095,914	\$203,315	\$4,799,420	\$0	\$815,275	\$15,695,380		
11/01/2028	10/31/2029	\$398,150	\$120,772		-\$330,000		-\$2,658,251	-\$2,988,251	\$108,073	\$1,919,242	\$0	\$890,068	\$17,104,369		
11/01/2029	10/31/2030	\$394,168	\$122,111		-\$330,000		-\$2,525,022	-\$1,919,242	\$0	\$0	-\$935,780	\$958,589	\$17,643,458		
11/01/2030	10/31/2031	\$390,226	\$122,522		-\$330,000		-\$2,408,536	-\$0	\$0	\$0	-\$2,738,536	\$918,080	\$16,335,750		
11/01/2031	10/31/2032	\$386,324	\$104,181		-\$330,000		-\$2,289,297	-\$0	\$0	\$0	-\$2,632,692	\$847,771	\$15,041,335		
11/01/2032	10/31/2033	\$382,461	\$95,635		-\$330,000		-\$2,174,432	-\$0	\$0	\$0	-\$2,500,597	\$778,868	\$13,797,702		
11/01/2033	10/31/2034	\$378,636	\$96,001		-\$330,000		-\$2,062,187	-\$0	\$0	\$0	-\$2,371,515	\$713,180	\$12,614,004		
11/01/2034	10/31/2035	\$374,850	\$20,448		-\$330,000		-\$1,969,451	-\$0	\$0	\$0	-\$2,264,869	\$647,689	\$11,392,122		
11/01/2035	10/31/2036	\$371,101	\$14,150		-\$330,000		-\$1,872,451	-\$0	\$0	\$0	-\$2,153,319	\$582,330	\$10,206,385		
11/01/2036	10/31/2037	\$367,390	\$14,491		-\$330,000		-\$1,761,997	-\$0	\$0	\$0	-\$2,026,297	\$519,814	\$9,081,785		
11/01/2037	10/31/2038	\$363,717	\$14,824		-\$330,000		-\$1,651,875	-\$0	\$0	\$0	-\$1,899,656	\$460,699	\$8,021,368		
11/01/2038	10/31/2039	\$360,079	\$15,150		-\$330,000		-\$1,544,157	-\$0	\$0	\$0	-\$1,775,781	\$405,085	\$7,025,902		
11/01/2039	10/31/2040	\$356,479	\$15,471		-\$330,000		-\$1,436,793	-\$0	\$0	\$0	-\$1,652,312	\$353,084	\$6,098,624		
11/01/2040	10/31/2041	\$352,914	\$15,790		-\$330,000		-\$1,340,241	-\$0	\$0	\$0	-\$1,541,277	\$304,524	\$5,230,574		
11/01/2041	10/31/2042	\$349,385	\$16,105		-\$330,000		-\$1,242,821	-\$0	\$0	\$0	-\$1,429,244	\$259,298	\$4,426,117		
11/01/2042	10/31/2043	\$345,891	\$14,867		-\$330,000		-\$1,146,448	-\$0	\$0	\$0	-\$1,318,415	\$217,533	\$3,685,993		
11/01/2043	10/31/2044	\$342,432	\$13,630		-\$330,000		-\$1,052,119	-\$0	\$0	\$0	-\$1,209,937	\$179,289	\$3,011,408		
11/01/2044	10/31/2045	\$339,008	\$12,400		-\$330,000		-\$962,246	-\$0	\$0	\$0	-\$1,106,583	\$144,553	\$2,400,786		
11/01/2045	10/31/2046	\$335,618	\$11,186		-\$330,000		-\$876,410	-\$0	\$0	\$0	-\$1,007,872	\$113,252	\$1,852,970		
11/01/2046	10/31/2047	\$332,261	\$9,985		-\$330,000		-\$794,320	-\$0	\$0	\$0	-\$913,468	\$85,329	\$1,367,077		
11/01/2047	10/31/2048	\$328,939	\$8,803		-\$330,000		-\$716,505	-\$0	\$0	\$0	-\$823,981	\$60,720	\$941,558		
11/01/2048	10/31/2049	\$325,649	\$7,660		-\$330,000		-\$644,538	-\$0	\$0	\$0	-\$741,219	\$39,283	\$572,932		
11/01/2049	10/31/2050	\$322,393	\$6,611		-\$330,000		-\$576,685	-\$0	\$0	\$0	-\$663,188	\$20,887	\$259,635		
11/01/2050	10/31/2051	\$319,169	\$6,489		-\$330,000		-\$513,686	-\$0	\$0	\$0	-\$590,739	\$5,446	\$0		

TEMPLATE 5A

v20220802p

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

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

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

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

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

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

Additional instructions for each individual worksheet:

Sheet

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

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

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

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

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

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

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

Version Updates (newest version at top)

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

TEMPLATE 5A - Sheet 5A-1

v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 917 PF
EIN:	13-6086164
PN:	001
SFA Measurement Date:	09/30/2022

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

SFA Measurement Date / Plan Year Start Date		Plan Year End Date		PROJECTED BENEFIT PAYMENTS for:			
				Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants
09/30/2022	10/31/2022	\$223,238	\$25,320	\$851	\$0	\$249,409	
11/01/2022	10/31/2023	\$2,676,686	\$356,337	\$19,472	\$0	\$3,052,495	
11/01/2023	10/31/2024	\$2,523,986	\$412,095	\$26,732	\$0	\$2,962,813	
11/01/2024	10/31/2025	\$2,373,938	\$489,088	\$37,906	\$0	\$2,900,932	
11/01/2025	10/31/2026	\$2,226,865	\$558,995	\$46,573	\$0	\$2,832,433	
11/01/2026	10/31/2027	\$2,083,167	\$603,825	\$52,296	\$0	\$2,739,288	
11/01/2027	10/31/2028	\$1,943,256	\$649,290	\$58,054	\$0	\$2,650,600	
11/01/2028	10/31/2029	\$1,807,531	\$677,702	\$61,958	\$0	\$2,547,191	
11/01/2029	10/31/2030	\$1,676,361	\$675,500	\$66,588	\$0	\$2,418,449	
11/01/2030	10/31/2031	\$1,550,049	\$688,866	\$67,756	\$0	\$2,306,671	
11/01/2031	10/31/2032	\$1,428,807	\$694,805	\$68,731	\$0	\$2,192,343	
11/01/2032	10/31/2033	\$1,312,779	\$696,305	\$73,487	\$0	\$2,082,571	
11/01/2033	10/31/2034	\$1,202,065	\$699,648	\$73,866	\$0	\$1,975,579	
11/01/2034	10/31/2035	\$1,096,719	\$717,837	\$73,672	\$0	\$1,888,228	
11/01/2035	10/31/2036	\$996,784	\$726,158	\$73,775	\$0	\$1,796,717	
11/01/2036	10/31/2037	\$902,268	\$716,418	\$73,139	\$0	\$1,691,825	
11/01/2037	10/31/2038	\$813,157	\$702,033	\$72,111	\$0	\$1,587,301	
11/01/2038	10/31/2039	\$729,419	\$685,305	\$70,456	\$0	\$1,485,180	
11/01/2039	10/31/2040	\$651,014	\$663,880	\$68,474	\$0	\$1,383,368	
11/01/2040	10/31/2041	\$577,916	\$647,428	\$66,929	\$0	\$1,292,273	
11/01/2041	10/31/2042	\$510,080	\$625,753	\$64,325	\$0	\$1,200,158	
11/01/2042	10/31/2043	\$447,462	\$599,905	\$61,508	\$0	\$1,108,875	
11/01/2043	10/31/2044	\$389,990	\$570,818	\$58,557	\$0	\$1,019,365	
11/01/2044	10/31/2045	\$337,572	\$540,919	\$55,493	\$0	\$933,984	
11/01/2045	10/31/2046	\$290,108	\$509,843	\$52,325	\$0	\$852,276	
11/01/2046	10/31/2047	\$247,471	\$477,379	\$49,072	\$0	\$773,922	
11/01/2047	10/31/2048	\$209,497	\$444,187	\$45,759	\$0	\$699,443	
11/01/2048	10/31/2049	\$175,995	\$412,007	\$42,412	\$0	\$630,414	
11/01/2049	10/31/2050	\$146,728	\$379,324	\$39,062	\$0	\$565,114	
11/01/2050	10/31/1951	\$121,413	\$347,159	\$35,734	\$0	\$504,306	

TEMPLATE 5A - Sheet 5A-2

v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 917 PF
EIN:	13-6086164
PN:	001
SFA Measurement Date:	09/30/2022

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

SFA Measurement Date / Plan Year Start Date		Plan Year End Date	Total Participant Count at Beginning of Plan Year	PROJECTED ADMINISTRATIVE EXPENSES for:		
				PBGC Premiums	Other	Total
09/30/2022	10/31/2022	N/A			\$27,500	\$27,500
11/01/2022	10/31/2023	1475		\$47,200	\$282,800	\$330,000
11/01/2023	10/31/2024	1426		\$49,910	\$280,090	\$330,000
11/01/2024	10/31/2025	1377		\$48,195	\$281,805	\$330,000
11/01/2025	10/31/2026	1329		\$46,515	\$283,485	\$330,000
11/01/2026	10/31/2027	1279		\$44,765	\$285,235	\$330,000
11/01/2027	10/31/2028	1230		\$43,050	\$286,950	\$330,000
11/01/2028	10/31/2029	1187		\$41,545	\$288,455	\$330,000
11/01/2029	10/31/2030	1143		\$40,005	\$289,995	\$330,000
11/01/2030	10/31/2031	1099		\$38,465	\$291,535	\$330,000
11/01/2031	10/31/2032	1056		\$54,912	\$273,939	\$328,851
11/01/2032	10/31/2033	1012		\$52,624	\$259,762	\$312,386
11/01/2033	10/31/2034	970		\$50,440	\$245,897	\$296,337
11/01/2034	10/31/2035	927		\$48,204	\$235,030	\$283,234
11/01/2035	10/31/2036	885		\$46,020	\$223,488	\$269,508
11/01/2036	10/31/2037	844		\$43,888	\$209,886	\$253,774
11/01/2037	10/31/2038	803		\$41,756	\$196,339	\$238,095
11/01/2038	10/31/2039	763		\$39,676	\$183,101	\$222,777
11/01/2039	10/31/2040	724		\$37,648	\$169,857	\$207,505
11/01/2040	10/31/2041	685		\$35,620	\$158,221	\$193,841
11/01/2041	10/31/2042	647		\$33,644	\$146,380	\$180,024
11/01/2042	10/31/2043	610		\$31,720	\$134,611	\$166,331
11/01/2043	10/31/2044	575		\$29,900	\$123,005	\$152,905
11/01/2044	10/31/2045	540		\$28,080	\$112,018	\$140,098
11/01/2045	10/31/2046	507		\$26,364	\$101,477	\$127,841
11/01/2046	10/31/2047	475		\$24,700	\$91,388	\$116,088
11/01/2047	10/31/2048	445		\$23,140	\$81,776	\$104,916
11/01/2048	10/31/2049	416		\$21,632	\$72,930	\$94,562
11/01/2049	10/31/2050	388		\$20,176	\$64,591	\$84,767
11/01/2050	10/31/1951	362		\$18,824	\$56,822	\$75,646

TEMPLATE 5A - Sheet 5A-3

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

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 917 PF
EIN:	13-6086164
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$8,307,516
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$20,779,968
Non-SFA Interest Rate:	5.58%
SFA Interest Rate:	3.36%

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

SFA Measurement Date / Plan Year Start Date		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Plan Year End Date		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 5A-1)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 5A-2)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
09/30/2022	10/31/2022	\$38,528	\$0		-\$249,409		-\$27,500	-\$276,909	\$56,619	\$20,559,678	\$0	\$37,676	\$8,383,720
11/01/2022	10/31/2023	\$439,677	\$173,288		-\$3,052,495		-\$330,000	-\$3,382,495	\$630,479	\$17,807,661	\$0	\$484,949	\$9,481,634
11/01/2023	10/31/2024	\$417,779	\$173,288		-\$2,962,813		-\$330,000	-\$3,292,813	\$539,635	\$15,054,483	\$0	\$545,658	\$10,618,359
11/01/2024	10/31/2025	\$396,890	\$173,288		-\$2,900,932		-\$330,000	-\$3,230,932	\$448,249	\$12,271,800	\$0	\$608,558	\$11,797,095
11/01/2025	10/31/2026	\$377,046	\$173,288		-\$2,832,433		-\$330,000	-\$3,162,433	\$355,991	\$9,465,358	\$0	\$673,829	\$13,021,258
11/01/2026	10/31/2027	\$358,194	\$173,288		-\$2,739,288		-\$330,000	-\$3,069,288	\$263,381	\$6,659,451	\$0	\$741,660	\$14,294,399
11/01/2027	10/31/2028	\$358,194	\$173,288		-\$2,650,600		-\$330,000	-\$2,980,600	\$170,709	\$3,849,559	\$0	\$812,701	\$15,638,581
11/01/2028	10/31/2029	\$358,194	\$173,288		-\$2,547,191		-\$330,000	-\$2,877,191	\$78,169	\$1,050,537	\$0	\$887,706	\$17,057,769
11/01/2029	10/31/2030	\$358,194	\$173,288		-\$2,418,449		-\$330,000	-\$1,050,537	\$0	\$0	-\$1,697,912	\$935,072	\$16,826,411
11/01/2030	10/31/2031	\$358,194	\$165,364		-\$2,306,671		-\$330,000	\$0	\$0	\$0	-\$2,636,671	\$876,326	\$15,589,624
11/01/2031	10/31/2032	\$358,194	\$130,686		-\$2,192,343		-\$328,851	\$0	\$0	\$0	-\$2,521,194	\$809,686	\$14,366,994
11/01/2032	10/31/2033	\$358,194	\$117,940		-\$2,082,571		-\$312,386	\$0	\$0	\$0	-\$2,394,957	\$744,500	\$13,192,671
11/01/2033	10/31/2034	\$358,194	\$117,940		-\$1,975,579		-\$296,337	\$0	\$0	\$0	-\$2,271,916	\$682,586	\$12,079,475
11/01/2034	10/31/2035	\$358,194	\$9,495		-\$1,888,228		-\$283,234	\$0	\$0	\$0	-\$2,171,462	\$619,865	\$10,895,566
11/01/2035	10/31/2036	\$358,194	\$0		-\$1,796,717		-\$269,508	-\$2,066,225	\$0	\$0	-\$2,066,225	\$556,363	\$9,743,899
11/01/2036	10/31/2037	\$358,194	\$0		-\$1,691,825		-\$253,774	\$0	\$0	\$0	-\$1,945,599	\$495,643	\$8,652,136
11/01/2037	10/31/2038	\$358,194	\$0		-\$1,587,301		-\$238,095	\$0	\$0	\$0	-\$1,825,396	\$438,252	\$7,623,186
11/01/2038	10/31/2039	\$358,194	\$0		-\$1,485,180		-\$222,777	\$0	\$0	\$0	-\$1,707,957	\$384,286	\$6,657,709
11/01/2039	10/31/2040	\$358,194	\$0		-\$1,383,368		-\$207,505	\$0	\$0	\$0	-\$1,590,873	\$333,851	\$5,758,880
11/01/2040	10/31/2041	\$358,194	\$0		-\$1,292,273		-\$193,841	\$0	\$0	\$0	-\$1,486,114	\$286,773	\$4,917,732
11/01/2041	10/31/2042	\$358,194	\$0		-\$1,200,158		-\$180,024	\$0	\$0	\$0	-\$1,380,182	\$242,948	\$4,138,691
11/01/2042	10/31/2043	\$358,194	\$0		-\$1,108,875		-\$166,331	\$0	\$0	\$0	-\$1,275,206	\$202,560	\$3,424,239
11/01/2043	10/31/2044	\$358,194	\$0		-\$1,019,365		-\$152,905	\$0	\$0	\$0	-\$1,172,270	\$165,717	\$2,775,879
11/01/2044	10/31/2045	\$358,194	\$0		-\$933,984		-\$140,098	\$0	\$0	\$0	-\$1,074,082	\$132,422	\$2,192,413
11/01/2045	10/31/2046	\$358,194	\$0		-\$852,276		-\$127,841	\$0	\$0	\$0	-\$980,117	\$102,624	\$1,673,113
11/01/2046	10/31/2047	\$358,194	\$0		-\$773,922		-\$116,088	\$0	\$0	\$0	-\$890,010	\$76,293	\$1,217,589
11/01/2047	10/31/2048	\$358,194	\$0		-\$699,443		-\$104,916	\$0	\$0	\$0	-\$804,359	\$53,390	\$824,814
11/01/2048	10/31/2049	\$358,194	\$0		-\$630,414		-\$94,562	\$0	\$0	\$0	-\$724,976	\$33,805	\$491,836
11/01/2049	10/31/2050	\$358,194	\$0		-\$565,114		-\$84,767	\$0	\$0	\$0	-\$649,881	\$17,430	\$217,578
11/01/2050	10/31/2051	\$358,194	\$0		-\$504,306		-\$75,646	\$0	\$0	\$0	-\$579,952	\$4,180	\$0

TEMPLATE 6A

v20220802p

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

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

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

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

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

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

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

Additional instructions for each individual worksheet:

Sheet

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

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

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

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

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

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

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

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

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

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

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

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

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

Version Updates (newest version at top)

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

TEMPLATE 6A - Sheet 6A-1

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

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 917 PF
EIN:	13-6086164
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	

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	\$20,779,968	NOTE: A sheet with Recon Details is not required for the last Item number provided, since that information should be the same as provided in Template 4A. From Template 5A.
2	Contribution Base Units are assumed to decline 3%/year through the plan year ending October 31, 2029 and 1% thereafter.	(\$395,305)	\$20,384,663	Show details supporting the SFA amount on Sheet 6A-2.
3	Delayed Retirement Increase is assumed for terminated vested members (TVs) over age NRA. 3 TVs over age 85 on SFA measurement date and their benefits are not valued.	\$1,522,346	\$21,907,009	Show details supporting the SFA amount on Sheet 6A-3.
4	Payment of retroactive benefits for TVs over required beginning age.	\$279,045	\$22,186,054	Show details supporting the SFA amount on Sheet 6A-4.
5	A&A Brake makes a lump sum payment for withdrawal liability settlement. Collectability for Propark America and Quik/Icon Parking is 70%.	\$523,498	\$22,709,552	Show details supporting the SFA amount on Sheet 6A-5.
6	Future withdrawals are assumed.	(\$178,045)	\$22,531,507	From Template 4A

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

TEMPLATE 6A - Sheet 6A-2

Item Description (from 6A-1):	CBUs decline 3%/1% per year.
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Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 917 PF
EIN:	13-6086164
PN:	001
MPRA Plan?	
If a MPRA Plan, which method yields the greatest amount of SFA?	
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$8,307,516
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$20,384,663
Non-SFA Interest Rate:	5.58%
SFA Interest Rate:	3.36%

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

SFA Measurement Date / Plan Year Start Date		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Plan Year End Date		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
09/30/2022	10/31/2022	\$41,013	\$0		-\$249,409		-\$27,500	-\$276,909	\$55,529	\$20,163,283	\$0	\$37,676	\$8,386,205
11/01/2022	10/31/2023	\$477,888	\$173,288		-\$3,052,495		-\$330,000	-\$3,382,495	\$617,160	\$17,397,948	\$0	\$486,055	\$9,523,436
11/01/2023	10/31/2024	\$463,647	\$173,288		-\$2,962,813		-\$330,000	-\$3,292,813	\$525,868	\$14,631,003	\$0	\$549,152	\$10,709,523
11/01/2024	10/31/2025	\$449,738	\$173,288		-\$2,900,932		-\$330,000	-\$3,230,932	\$434,020	\$11,834,091	\$0	\$614,983	\$11,947,532
11/01/2025	10/31/2026	\$436,246	\$173,288		-\$2,832,433		-\$330,000	-\$3,162,433	\$341,284	\$9,012,941	\$0	\$683,722	\$13,240,788
11/01/2026	10/31/2027	\$423,158	\$173,288		-\$2,739,288		-\$330,000	-\$3,069,288	\$248,180	\$6,191,833	\$0	\$755,555	\$14,592,789
11/01/2027	10/31/2028	\$410,464	\$173,288		-\$2,650,600		-\$330,000	-\$2,980,600	\$154,997	\$3,366,230	\$0	\$830,675	\$16,007,215
11/01/2028	10/31/2029	\$398,150	\$173,288		-\$2,547,191		-\$330,000	-\$2,877,191	\$61,929	\$550,968	\$0	\$909,288	\$17,487,941
11/01/2029	10/31/2030	\$394,168	\$173,288		-\$2,418,449		-\$330,000	-\$2,550,968	\$0	\$0	-\$2,197,481	\$939,470	\$16,797,386
11/01/2030	10/31/2031	\$390,226	\$165,364		-\$2,306,671		-\$330,000	\$0	\$0	\$0	-\$2,636,671	\$875,518	\$15,591,823
11/01/2031	10/31/2032	\$386,324	\$130,686		-\$2,192,343		-\$328,851	\$0	\$0	\$0	-\$2,521,194	\$810,521	\$14,398,160
11/01/2032	10/31/2033	\$382,461	\$117,940		-\$2,082,571		-\$312,386	\$0	\$0	\$0	-\$2,394,957	\$746,854	\$13,250,458
11/01/2033	10/31/2034	\$378,636	\$117,940		-\$1,975,579		-\$296,337	\$0	\$0	\$0	-\$2,271,916	\$686,328	\$12,161,446
11/01/2034	10/31/2035	\$374,850	\$9,495		-\$1,888,228		-\$283,234	\$0	\$0	\$0	-\$2,171,462	\$624,860	\$10,999,190
11/01/2035	10/31/2036	\$371,101	\$0		-\$1,796,717		-\$269,508	\$0	\$0	\$0	-\$2,066,225	\$562,472	\$9,866,539
11/01/2036	10/31/2037	\$367,390	\$0		-\$1,691,825		-\$253,774	\$0	\$0	\$0	-\$1,945,599	\$502,719	\$8,791,049
11/01/2037	10/31/2038	\$363,717	\$0		-\$1,587,301		-\$238,095	\$0	\$0	\$0	-\$1,825,396	\$446,144	\$7,775,513
11/01/2038	10/31/2039	\$360,079	\$0		-\$1,485,180		-\$222,777	\$0	\$0	\$0	-\$1,707,957	\$392,834	\$6,820,469
11/01/2039	10/31/2040	\$356,479	\$0		-\$1,383,368		-\$207,505	\$0	\$0	\$0	-\$1,590,873	\$342,889	\$5,928,964
11/01/2040	10/31/2041	\$352,914	\$0		-\$1,292,273		-\$193,841	\$0	\$0	\$0	-\$1,486,114	\$296,130	\$5,091,894
11/01/2041	10/31/2042	\$349,385	\$0		-\$1,200,158		-\$180,024	\$0	\$0	\$0	-\$1,380,182	\$252,443	\$4,313,539
11/01/2042	10/31/2043	\$345,891	\$0		-\$1,108,875		-\$166,331	\$0	\$0	\$0	-\$1,275,206	\$212,005	\$3,596,229
11/01/2043	10/31/2044	\$342,432	\$0		-\$1,019,365		-\$152,905	\$0	\$0	\$0	-\$1,172,270	\$174,914	\$2,941,306
11/01/2044	10/31/2045	\$339,008	\$0		-\$933,984		-\$140,098	\$0	\$0	\$0	-\$1,074,082	\$141,167	\$2,347,398
11/01/2045	10/31/2046	\$335,618	\$0		-\$852,276		-\$127,841	\$0	\$0	\$0	-\$980,117	\$110,700	\$1,813,599
11/01/2046	10/31/2047	\$332,261	\$0		-\$773,922		-\$116,088	\$0	\$0	\$0	-\$890,010	\$83,475	\$1,339,325
11/01/2047	10/31/2048	\$328,939	\$0		-\$699,443		-\$104,916	\$0	\$0	\$0	-\$804,359	\$59,442	\$923,347
11/01/2048	10/31/2049	\$325,649	\$0		-\$630,414		-\$94,562	\$0	\$0	\$0	-\$724,976	\$38,479	\$562,499
11/01/2049	10/31/2050	\$322,393	\$0		-\$565,114		-\$84,767	\$0	\$0	\$0	-\$649,881	\$20,466	\$255,477
11/01/2050	10/31/2051	\$319,169	\$0		-\$504,306		-\$75,646	\$0	\$0	\$0	-\$579,952	\$5,306	\$0

TEMPLATE 6A - Sheet 6A-3

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

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 917 PF
EIN:	13-6086164
PN:	001
MPRA Plan?	
If a MPRA Plan, which method yields the greatest amount of SFA?	
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$8,307,516
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$21,907,009
Non-SFA Interest Rate:	5.58%
SFA Interest Rate:	3.36%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
09/30/2022	10/31/2022	\$41,013	\$0		-\$260,748	-\$27,500	-\$288,248	\$59,696	\$21,678,456	\$0	\$37,676		\$8,386,205
11/01/2022	10/31/2023	\$477,888	\$173,288		-\$3,186,327	-\$330,000	-\$3,516,327	\$665,646	\$18,827,775	\$0	\$486,055		\$9,523,436
11/01/2023	10/31/2024	\$463,647	\$173,288		-\$3,094,102	-\$330,000	-\$3,424,102	\$571,533	\$15,975,207	\$0	\$549,152		\$10,709,523
11/01/2024	10/31/2025	\$449,738	\$173,288		-\$3,029,560	-\$330,000	-\$3,359,560	\$476,856	\$13,092,502	\$0	\$614,983		\$11,947,532
11/01/2025	10/31/2026	\$436,246	\$173,288		-\$2,957,273	-\$330,000	-\$3,287,273	\$381,306	\$10,186,535	\$0	\$683,722		\$13,240,788
11/01/2026	10/31/2027	\$423,158	\$173,288		-\$2,858,613	-\$330,000	-\$3,188,613	\$285,452	\$7,283,374	\$0	\$755,555		\$14,592,789
11/01/2027	10/31/2028	\$410,464	\$173,288		-\$2,765,914	-\$330,000	-\$3,095,914	\$189,584	\$4,377,044	\$0	\$830,675		\$16,007,215
11/01/2028	10/31/2029	\$398,150	\$173,288		-\$2,658,251	-\$330,000	-\$2,988,251	\$93,881	\$1,482,674	\$0	\$909,288		\$17,487,941
11/01/2029	10/31/2030	\$394,168	\$173,288		-\$2,525,022	-\$330,000	-\$1,482,674	\$0	\$0	-\$1,372,348	\$971,256		\$17,654,305
11/01/2030	10/31/2031	\$390,226	\$165,364		-\$2,408,536	-\$330,000	\$0	\$0	\$0	-\$2,738,536	\$920,280		\$16,391,640
11/01/2031	10/31/2032	\$386,324	\$130,686		-\$2,289,297	-\$343,395	\$0	\$0	\$0	-\$2,632,692	\$851,876		\$15,127,834
11/01/2032	10/31/2033	\$382,461	\$117,940		-\$2,174,432	-\$326,165	\$0	\$0	\$0	-\$2,500,597	\$784,467		\$13,912,106
11/01/2033	10/31/2034	\$378,636	\$117,940		-\$2,062,187	-\$309,328	\$0	\$0	\$0	-\$2,371,515	\$720,323		\$12,757,490
11/01/2034	10/31/2035	\$374,850	\$9,495		-\$1,969,451	-\$295,418	\$0	\$0	\$0	-\$2,264,869	\$655,376		\$11,532,343
11/01/2035	10/31/2036	\$371,101	\$0		-\$1,872,451	-\$280,868	\$0	\$0	\$0	-\$2,153,319	\$589,664		\$10,339,790
11/01/2036	10/31/2037	\$367,390	\$0		-\$1,761,997	-\$264,300	\$0	\$0	\$0	-\$2,026,297	\$526,756		\$9,207,641
11/01/2037	10/31/2038	\$363,717	\$0		-\$1,651,875	-\$247,781	\$0	\$0	\$0	-\$1,899,656	\$467,209		\$8,138,910
11/01/2038	10/31/2039	\$360,079	\$0		-\$1,544,157	-\$231,624	\$0	\$0	\$0	-\$1,775,781	\$411,119		\$7,134,328
11/01/2039	10/31/2040	\$356,479	\$0		-\$1,436,793	-\$215,519	\$0	\$0	\$0	-\$1,652,312	\$358,598		\$6,197,093
11/01/2040	10/31/2041	\$352,914	\$0		-\$1,340,241	-\$201,036	\$0	\$0	\$0	-\$1,541,277	\$309,471		\$5,318,201
11/01/2041	10/31/2042	\$349,385	\$0		-\$1,242,821	-\$186,423	\$0	\$0	\$0	-\$1,429,244	\$263,630		\$4,501,971
11/01/2042	10/31/2043	\$345,891	\$0		-\$1,146,448	-\$171,967	\$0	\$0	\$0	-\$1,318,415	\$221,251		\$3,750,697
11/01/2043	10/31/2044	\$342,432	\$0		-\$1,052,119	-\$157,818	\$0	\$0	\$0	-\$1,209,937	\$182,428		\$3,065,620
11/01/2044	10/31/2045	\$339,008	\$0		-\$962,246	-\$144,337	\$0	\$0	\$0	-\$1,106,583	\$147,149		\$2,445,193
11/01/2045	10/31/2046	\$335,618	\$0		-\$876,410	-\$131,462	\$0	\$0	\$0	-\$1,007,872	\$115,342		\$1,888,281
11/01/2046	10/31/2047	\$332,261	\$0		-\$794,320	-\$119,148	\$0	\$0	\$0	-\$913,468	\$86,954		\$1,394,029
11/01/2047	10/31/2048	\$328,939	\$0		-\$716,505	-\$107,476	\$0	\$0	\$0	-\$823,981	\$61,918		\$960,905
11/01/2048	10/31/2049	\$325,649	\$0		-\$644,538	-\$96,681	\$0	\$0	\$0	-\$741,219	\$40,097		\$585,433
11/01/2049	10/31/2050	\$322,393	\$0		-\$576,685	-\$86,503	\$0	\$0	\$0	-\$663,188	\$21,355		\$265,993
11/01/2050	10/31/2051	\$319,169	\$0		-\$513,686	-\$77,053	\$0	\$0	\$0	-\$590,739	\$5,576		\$0

TEMPLATE 6A - Sheet 6A-4

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

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 917 PF
EIN:	13-6086164
PN:	001
MPRA Plan?	
If a MPRA Plan, which method yields the greatest amount of SFA?	
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$8,307,516
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$22,186,054
Non-SFA Interest Rate:	5.58%
SFA Interest Rate:	3.36%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
09/30/2022	10/31/2022	\$41,013	\$0		-\$539,793	-\$27,500	-\$567,293	\$59,696	\$21,678,456	\$0	\$37,676		\$8,386,205
11/01/2022	10/31/2023	\$477,888	\$173,288		-\$3,186,327	-\$330,000	-\$3,516,327	\$665,646	\$18,827,775	\$0	\$486,055		\$9,523,436
11/01/2023	10/31/2024	\$463,647	\$173,288		-\$3,094,102	-\$330,000	-\$3,424,102	\$571,533	\$15,975,207	\$0	\$549,152		\$10,709,523
11/01/2024	10/31/2025	\$449,738	\$173,288		-\$3,029,560	-\$330,000	-\$3,359,560	\$476,856	\$13,092,502	\$0	\$614,983		\$11,947,532
11/01/2025	10/31/2026	\$436,246	\$173,288		-\$2,957,273	-\$330,000	-\$3,287,273	\$381,306	\$10,186,535	\$0	\$683,722		\$13,240,788
11/01/2026	10/31/2027	\$423,158	\$173,288		-\$2,858,613	-\$330,000	-\$3,188,613	\$285,452	\$7,283,374	\$0	\$755,555		\$14,592,789
11/01/2027	10/31/2028	\$410,464	\$173,288		-\$2,765,914	-\$330,000	-\$3,095,914	\$189,584	\$4,377,044	\$0	\$830,675		\$16,007,215
11/01/2028	10/31/2029	\$398,150	\$173,288		-\$2,658,251	-\$330,000	-\$2,988,251	\$93,881	\$1,482,674	\$0	\$909,288		\$17,487,941
11/01/2029	10/31/2030	\$394,168	\$173,288		-\$2,525,022	-\$330,000	-\$1,482,674	\$0	\$0	-\$1,372,348	\$971,256		\$17,654,305
11/01/2030	10/31/2031	\$390,226	\$165,364		-\$2,408,536	-\$330,000	\$0	\$0	\$0	-\$2,738,536	\$920,280		\$16,391,640
11/01/2031	10/31/2032	\$386,324	\$130,686		-\$2,289,297	-\$343,395	\$0	\$0	\$0	-\$2,632,692	\$851,876		\$15,127,834
11/01/2032	10/31/2033	\$382,461	\$117,940		-\$2,174,432	-\$326,165	\$0	\$0	\$0	-\$2,500,597	\$784,467		\$13,912,106
11/01/2033	10/31/2034	\$378,636	\$117,940		-\$2,062,187	-\$309,328	\$0	\$0	\$0	-\$2,371,515	\$720,323		\$12,757,490
11/01/2034	10/31/2035	\$374,850	\$9,495		-\$1,969,451	-\$295,418	\$0	\$0	\$0	-\$2,264,869	\$655,376		\$11,532,343
11/01/2035	10/31/2036	\$371,101	\$0		-\$1,872,451	-\$280,868	\$0	\$0	\$0	-\$2,153,319	\$589,664		\$10,339,790
11/01/2036	10/31/2037	\$367,390	\$0		-\$1,761,997	-\$264,300	\$0	\$0	\$0	-\$2,026,297	\$526,756		\$9,207,641
11/01/2037	10/31/2038	\$363,717	\$0		-\$1,651,875	-\$247,781	\$0	\$0	\$0	-\$1,899,656	\$467,209		\$8,138,910
11/01/2038	10/31/2039	\$360,079	\$0		-\$1,544,157	-\$231,624	\$0	\$0	\$0	-\$1,775,781	\$411,119		\$7,134,328
11/01/2039	10/31/2040	\$356,479	\$0		-\$1,436,793	-\$215,519	\$0	\$0	\$0	-\$1,652,312	\$358,598		\$6,197,093
11/01/2040	10/31/2041	\$352,914	\$0		-\$1,340,241	-\$201,036	\$0	\$0	\$0	-\$1,541,277	\$309,471		\$5,318,201
11/01/2041	10/31/2042	\$349,385	\$0		-\$1,242,821	-\$186,423	\$0	\$0	\$0	-\$1,429,244	\$263,630		\$4,501,971
11/01/2042	10/31/2043	\$345,891	\$0		-\$1,146,448	-\$171,967	\$0	\$0	\$0	-\$1,318,415	\$221,251		\$3,750,697
11/01/2043	10/31/2044	\$342,432	\$0		-\$1,052,119	-\$157,818	\$0	\$0	\$0	-\$1,209,937	\$182,428		\$3,065,620
11/01/2044	10/31/2045	\$339,008	\$0		-\$962,246	-\$144,337	\$0	\$0	\$0	-\$1,106,583	\$147,149		\$2,445,193
11/01/2045	10/31/2046	\$335,618	\$0		-\$876,410	-\$131,462	\$0	\$0	\$0	-\$1,007,872	\$115,342		\$1,888,281
11/01/2046	10/31/2047	\$332,261	\$0		-\$794,320	-\$119,148	\$0	\$0	\$0	-\$913,468	\$86,954		\$1,394,029
11/01/2047	10/31/2048	\$328,939	\$0		-\$716,505	-\$107,476	\$0	\$0	\$0	-\$823,981	\$61,918		\$960,905
11/01/2048	10/31/2049	\$325,649	\$0		-\$644,538	-\$96,681	\$0	\$0	\$0	-\$741,219	\$40,097		\$585,433
11/01/2049	10/31/2050	\$322,393	\$0		-\$576,685	-\$86,503	\$0	\$0	\$0	-\$663,188	\$21,355		\$265,993
11/01/2050	10/31/2051	\$319,169	\$0		-\$513,686	-\$77,053	\$0	\$0	\$0	-\$590,739	\$5,576		\$0

TEMPLATE 6A - Sheet 6A-5

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

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 917 PF
EIN:	13-6086164
PN:	001
MPRA Plan?	
If a MPRA Plan, which method yields the greatest amount of SFA?	
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$8,307,516
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$22,709,552
Non-SFA Interest Rate:	5.58%
SFA Interest Rate:	3.36%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
09/30/2022	10/31/2022	\$41,013	\$0		-\$539,793		-\$27,500	-\$567,293	\$61,139	\$22,203,398	\$0	\$37,676	\$8,386,205
11/01/2022	10/31/2023	\$477,888	\$184,170		-\$3,186,327		-\$330,000	-\$3,516,327	\$683,284	\$19,370,356	\$0	\$487,663	\$9,535,927
11/01/2023	10/31/2024	\$463,647	\$110,208		-\$3,094,102		-\$330,000	-\$3,424,102	\$589,764	\$16,536,018	\$0	\$547,664	\$10,657,446
11/01/2024	10/31/2025	\$449,738	\$110,208		-\$3,029,560		-\$330,000	-\$3,359,560	\$495,699	\$13,672,156	\$0	\$609,892	\$11,827,284
11/01/2025	10/31/2026	\$436,246	\$110,208		-\$2,957,273		-\$330,000	-\$3,287,273	\$400,782	\$10,785,666	\$0	\$674,827	\$13,048,565
11/01/2026	10/31/2027	\$423,158	\$110,208		-\$2,858,613		-\$330,000	-\$3,188,613	\$305,583	\$7,902,635	\$0	\$742,644	\$14,324,575
11/01/2027	10/31/2028	\$410,464	\$110,208		-\$2,765,914		-\$330,000	-\$3,095,914	\$210,391	\$5,017,113	\$0	\$813,523	\$15,658,770
11/01/2028	10/31/2029	\$398,150	\$110,208		-\$2,658,251		-\$330,000	-\$2,988,251	\$115,387	\$2,144,249	\$0	\$887,660	\$17,054,787
11/01/2029	10/31/2030	\$394,168	\$110,208		-\$2,525,022		-\$330,000	-\$2,144,249	\$0	\$0	-\$710,773	\$959,380	\$17,807,769
11/01/2030	10/31/2031	\$390,226	\$110,208		-\$2,408,536		-\$330,000	\$0	\$0	\$0	-\$2,738,536	\$926,822	\$16,496,490
11/01/2031	10/31/2032	\$386,324	\$91,480		-\$2,289,297		-\$343,395	\$0	\$0	\$0	-\$2,632,692	\$856,300	\$15,197,903
11/01/2032	10/31/2033	\$382,461	\$82,558		-\$2,174,432		-\$326,165	\$0	\$0	\$0	-\$2,500,597	\$787,151	\$13,949,476
11/01/2033	10/31/2034	\$378,636	\$82,558		-\$2,062,187		-\$309,328	\$0	\$0	\$0	-\$2,371,515	\$721,183	\$12,760,339
11/01/2034	10/31/2035	\$374,850	\$6,647		-\$1,969,451		-\$295,418	\$0	\$0	\$0	-\$2,264,869	\$655,376	\$11,532,343
11/01/2035	10/31/2036	\$371,101	\$0		-\$1,872,451		-\$280,868	\$0	\$0	\$0	-\$2,153,319	\$589,664	\$10,339,790
11/01/2036	10/31/2037	\$367,390	\$0		-\$1,761,997		-\$264,300	\$0	\$0	\$0	-\$2,026,297	\$526,756	\$9,207,641
11/01/2037	10/31/2038	\$363,717	\$0		-\$1,651,875		-\$247,781	\$0	\$0	\$0	-\$1,899,656	\$467,209	\$8,138,910
11/01/2038	10/31/2039	\$360,079	\$0		-\$1,544,157		-\$231,624	\$0	\$0	\$0	-\$1,775,781	\$411,119	\$7,134,328
11/01/2039	10/31/2040	\$356,479	\$0		-\$1,436,793		-\$215,519	\$0	\$0	\$0	-\$1,652,312	\$358,598	\$6,197,093
11/01/2040	10/31/2041	\$352,914	\$0		-\$1,340,241		-\$201,036	\$0	\$0	\$0	-\$1,541,277	\$309,471	\$5,318,201
11/01/2041	10/31/2042	\$349,385	\$0		-\$1,242,821		-\$186,423	\$0	\$0	\$0	-\$1,429,244	\$263,630	\$4,501,971
11/01/2042	10/31/2043	\$345,891	\$0		-\$1,146,448		-\$171,967	\$0	\$0	\$0	-\$1,318,415	\$221,251	\$3,750,697
11/01/2043	10/31/2044	\$342,432	\$0		-\$1,052,119		-\$157,818	\$0	\$0	\$0	-\$1,209,937	\$182,428	\$3,065,620
11/01/2044	10/31/2045	\$339,008	\$0		-\$962,246		-\$144,337	\$0	\$0	\$0	-\$1,106,583	\$147,149	\$2,445,193
11/01/2045	10/31/2046	\$335,618	\$0		-\$876,410		-\$131,462	\$0	\$0	\$0	-\$1,007,872	\$115,342	\$1,888,281
11/01/2046	10/31/2047	\$332,261	\$0		-\$794,320		-\$119,148	\$0	\$0	\$0	-\$913,468	\$86,954	\$1,394,029
11/01/2047	10/31/2048	\$328,939	\$0		-\$716,505		-\$107,476	\$0	\$0	\$0	-\$823,981	\$61,918	\$960,905
11/01/2048	10/31/2049	\$325,649	\$0		-\$644,538		-\$96,681	\$0	\$0	\$0	-\$741,219	\$40,097	\$585,433
11/01/2049	10/31/2050	\$322,393	\$0		-\$576,685		-\$86,503	\$0	\$0	\$0	-\$663,188	\$21,355	\$265,993
11/01/2050	10/31/2051	\$319,169	\$0		-\$513,686		-\$77,053	\$0	\$0	\$0	-\$590,739	\$5,576	\$0

Version Updates

v20220701p

Version	Date updated
v20220701p	07/01/2022

TEMPLATE 7

v20220701p

7a - Assumption/Method Changes for SFA Eligibility

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

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

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

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

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

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

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

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

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

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

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

TEMPLATE 7

v20220701p

7b - Assumption/Method Changes for SFA Amount

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

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

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

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

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

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

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

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

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

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

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

Template 7 - Sheet 7b
Assumption/Method Changes - SFA Amount

v20220701p

PLAN INFORMATION

Abbreviated Plan Name:	Local 917 PF	
EIN:	13-6086164	
PN:	001	

	(A)	(B)	(C)
Assumption/Method That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption/method used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption/method used to determine the requested SFA amount (if different)	Brief explanation on why the assumption/method in (A) is no longer reasonable and why the assumption/method in (B) is reasonable
Mortality	RP-2000 mortality table, set forward three years projected with scale AA on a fully generational basis, and RP-2000 disabled mortality (no projection) for disabled members.	Pri-2012 amount-weighted blue collar mortality table for healthy participants and Pri-2012 amount-weighted disabled mortality table for Disabled members, with fully generational projection using scale MP-2021.	Assumption (A) is outdated. Assumption (B) reflects the most recent mortality assumptions published by the Society of Actuaries.
Administrative Expenses	\$317,391 payable at the beginning of the year, equivalent to \$330,000 payable at the end of each month throughout the year. Only applied through the plan year ending in 2027.	Same as described in (A), extended through the plan year ending in 2051, limited to 15% of benefit payments.	Assumption (A) does not extend beyond the pre-2021 certification projection period. Assumption (B) is an extension of assumption (A). Assumption (B) limits administrative expenses as described in PBGC SFA guidance 22-07.
New Entrant Profile	Terminating members are replaced by new members hired at the same age as the members they replace.	35% of new entrants are hired at age 25, 15% at age 35, 20% at age 45 and 30% at age 55. 10% of new entrants are female.	Assumption (A) is outdated. Assumption (B) reflects the most recent plan experience.
Contribution Rates	As in effect on November 1, 2019, increasing 5% per year under the Fund's rehabilitation plan.	As negotiated by July 9, 2021.	Assumption (A) is outdated. Assumption (B) reflects current rates and is in accordance with § 4262.4(c)(3) of the PBGC's SFA regulation.
Contribution Base Units (CBUs)	CBUs decrease at the rate of 5% per year. Only applied through the plan year ending in 2027.	CBUs decrease 3% per year through the plan year ending October 31, 2029, and 1% per year thereafter.	Assumption (A) does not extend beyond the pre-2021 certification projection period. Assumption (B) is in accordance with PBGC SFA guidance 22-07.
Terminated Vested members over Normal Retirement Age	Terminated vested members over Normal Retirement Age were assumed to take their benefit on the valuation date. No delayed retirement increase was applied. For those past their Required Beginning Date for a Required Minimum Distribution, no lump sum for missed payments was valued.	Retirement benefits are adjusted for delayed retirement to the valuation date (November 1, 2021) or the Required Beginning Date ("RBD"), if earlier. If the member has passed the RBD, a lump sum is payable on the SFA measurement date equalling the accumulated missed payments from RBD through November 1, 2021. Interest is applied to the missed payments at 4% per annum. A lump sum for missed payments was not valued if a member started to collect prior to the SFA measurement date. Benefits for members over age 85 as of September 30, 2022 are not included in the cashflow.	Assumption (A) does not reflect the plan's experience. Assumption (B) better reflects anticipated plan experience. Assumption (B) is in accordance with PBGC SFA guidance 22-07.
Withdrawal Liability Payments	Employers paying quarterly withdrawal liability payments were assumed to make them when due through the plan year ending in 2027. No future withdrawals are assumed.	A&A Brake made a lump sum payment during December 2022, as negotiated, in lieu of its remaining quarterly payments. Two other employers currently making quarterly payments are assumed to make them when due with a 70% probability of collection. One-third of the decline in projected CBUs each year is assumed due to employer withdrawal. Withdrawal liability payments from future withdrawn employers are assumed to be made for 20 years with a 35% probability of collection.	Assumption (A) is outdated. Assumption (B) better reflects anticipated plan experience.

Version Updates

v20220802p

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

TEMPLATE 8

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

v20220802p

Contribution and Withdrawal Liability Details

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

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 917 PF
EIN:	13-6086164
PN:	001

Unit (e.g. hourly, weekly)	Hourly**
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All Other Sources of Non-Investment Income

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Total Contributions*	Total Contribution Base Units	Average Contribution Rate	Reciprocity Contributions (if applicable)	Additional Rehab Plan Contributions (if applicable)	Other - Explain if Applicable	Withdrawal Liability Payments for Currently Withdrawn Employers	Withdrawal Liability Payments for Projected Future Withdrawals	Projected Number of Active Participants (Including New Entrants) at the Beginning of the Plan Year
09/30/2022	10/31/2022	\$41,013	22,103	\$1.86				\$0	\$0	131
11/01/2022	10/31/2023	\$477,888	257,274	\$1.86				\$184,170	\$1,549	127
11/01/2023	10/31/2024	\$463,647	249,556	\$1.86				\$110,208	\$3,095	123
11/01/2024	10/31/2025	\$449,738	242,069	\$1.86				\$110,208	\$4,631	120
11/01/2025	10/31/2026	\$436,246	234,807	\$1.86				\$110,208	\$6,148	116
11/01/2026	10/31/2027	\$423,158	227,763	\$1.86				\$110,208	\$7,648	112
11/01/2027	10/31/2028	\$410,464	220,930	\$1.86				\$110,208	\$9,127	109
11/01/2028	10/31/2029	\$398,150	214,302	\$1.86				\$110,208	\$10,564	108
11/01/2029	10/31/2030	\$394,168	212,159	\$1.86				\$110,208	\$11,903	107
11/01/2030	10/31/2031	\$390,226	210,037	\$1.86				\$110,208	\$12,314	106
11/01/2031	10/31/2032	\$386,324	207,937	\$1.86				\$91,480	\$12,701	105
11/01/2032	10/31/2033	\$382,461	205,858	\$1.86				\$82,558	\$13,077	104
11/01/2033	10/31/2034	\$378,636	203,799	\$1.86				\$82,558	\$13,443	103
11/01/2034	10/31/2035	\$374,850	201,761	\$1.86				\$6,647	\$13,801	102
11/01/2035	10/31/2036	\$371,101	199,744	\$1.86				\$0	\$14,150	101
11/01/2036	10/31/2037	\$367,390	197,746	\$1.86				\$0	\$14,491	100
11/01/2037	10/31/2038	\$363,717	195,769	\$1.86				\$0	\$14,824	99
11/01/2038	10/31/2039	\$360,079	193,811	\$1.86				\$0	\$15,150	98
11/01/2039	10/31/2040	\$356,479	191,873	\$1.86				\$0	\$15,471	97
11/01/2040	10/31/2041	\$352,914	189,954	\$1.86				\$0	\$15,790	96
11/01/2041	10/31/2042	\$349,385	188,055	\$1.86				\$0	\$16,105	95
11/01/2042	10/31/2043	\$345,891	186,174	\$1.86				\$0	\$14,867	94
11/01/2043	10/31/2044	\$342,432	184,312	\$1.86				\$0	\$13,630	93
11/01/2044	10/31/2045	\$339,008	182,469	\$1.86				\$0	\$12,400	92
11/01/2045	10/31/2046	\$335,618	180,644	\$1.86				\$0	\$11,186	91
11/01/2046	10/31/2047	\$332,261	178,838	\$1.86				\$0	\$9,985	90
11/01/2047	10/31/2048	\$328,939	177,050	\$1.86				\$0	\$8,803	89
11/01/2048	10/31/2049	\$325,649	175,279	\$1.86				\$0	\$7,660	88
11/01/2049	10/31/2050	\$322,393	173,526	\$1.86				\$0	\$6,611	87
11/01/2050	10/31/2051	\$319,169	171,791	\$1.86				\$0	\$6,489	87

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

** For the employers contributing on a monthly basis, to convert the CBUs to an hourly basis the projected number of months was divided by 12 and then multiplied by 2,080.

DOB	Sex	Group	BCD	Age on BCD	Age on 11/1/2021	Delayed Retirement Increase	Accrued Benefit	Monthly Benefit at BCD in 50%J&S form
		Basic		67.58333	67.58333333	1.31	201	234.87
		Basic		67.91667	67.91666667	1.35	598.5	701.32
		Basic		69.91667	69.91666667	1.59	22	30.36
		Basic		70.08333	70.08333333	1.615	372.5	522.18
		Basic		70.91667	71.5	1.765	21.5	32.94
		Basic		71.25	71.25	1.825	121	191.68
		Basic		70.91667	81.5	1.765	90	137.88
		Basic		70.75	70.75	1.735	144.5	217.61
		Fuel Oil		55.75	55.75	1.09	350.5	339.26
		Basic		68.91667	68.91666667	1.47	127.5	162.68
		Basic		70.33333	70.33333333	1.66	444	639.75
		Basic		65.83333	65.83333333	1.1	52	49.65
		Basic		68.58333	68.58333333	1.43	26	32.27
		Basic		70.58333	70.58333333	1.705	14	21.29
		Basic		71.25	78.83333333	1.825	309	489.49
		Basic		66.25	66.25	1.15	215.5	215.11
		Basic		65.83333	65.83333333	1.1	42.5	41.70
		Basic		71.75	79.33333333	1.915	299	497.00
		Basic		69.91667	69.91666667	1.59	231.5	319.50
		Basic		71.33333	71.33333333	1.84	52.5	83.85
		Basic		66.5	66.5	1.18	332.5	340.56
		Fuel Oil		65.25	65.25	2.59	368	846.37
		Basic		67.41667	67.41666667	1.29	58.5	65.50
		Basic		66.08333	66.08333333	1.13	25.5	25.70
		Basic		70.16667	70.16666667	1.63	82.5	116.72
		Basic		65.75	65.75	1.09	80.5	76.16
		Basic		65.83333	65.83333333	1.1	182.5	174.25
		Basic		70.66667	70.66666667	1.72	81	120.93
		Basic		71.08333	71.08333333	1.795	127.5	198.65
		Basic		65.16667	65.16666667	1.02	44.5	39.40
		Basic		71.08333	71.08333333	1.795	25.5	40.83
		Basic		70.58333	70.58333333	1.705	174.5	258.25
		Basic		66.25	66.25	1.15	142.5	142.24
		Basic		69.91667	69.91666667	1.59	315	434.74
		Basic		67.5	67.5	1.3	364	410.74
		Basic		68.08333	68.08333333	1.37	19.5	23.83
		Basic		67.83333	67.83333333	1.34	317	368.71
		Basic		68.5	68.5	1.42	37.5	46.22
		Basic		68.33333	68.33333333	1.4	609.5	740.66
		Basic		71.75	73.33333333	1.915	35.5	60.64
		Basic		71.16667	71.16666667	1.81	219	344.07
		Basic		71.66667	83.25	1.9	340	560.73

Fuel Oil	62.41667	62.41666667	2.035	109.5	203.22
Basic	68.66667	68.66666667	1.44	806.5	1,008.06
Fuel Oil	61.58333	61.58333333	1.885	411	687.96
Basic	71.16667	79.75	1.81	26.5	41.63
Basic	65.08333	65.08333333	1.01	321.5	281.85
Basic	69.66667	69.66666667	1.56	26.5	35.88
Basic	70.83333	72.41666667	1.75	113.5	172.41
Basic	71.58333	75.16666667	1.885	56	91.63
Basic	71	71	1.78	191.5	295.88
Basic	71.08333	71.08333333	1.795	346.5	539.87
Basic	68.5	68.5	1.42	156	192.28
Basic	70.83333	75.41666667	1.75	54	82.03
Basic	71.33333	72.91666667	1.84	25.5	40.73
Basic	67.08333	67.08333333	1.25	59.5	64.56
Fuel Oil	61.58333	61.58333333	1.885	243.5	407.59
Basic	65.66667	65.66666667	1.08	1008.5	971.55
Basic	70.25	70.25	1.645	110	157.06
Fuel Oil	71.58333	75.16666667	4.87	121	537.41
Basic	69.16667	69.16666667	1.5	13	16.93
Fuel Oil	57.08333	57.08333333	1.25	227.5	259.35
Basic	71.08333	72.66666667	1.795	43	67.00
Basic	68.83333	68.83333333	1.46	250	316.82
Basic	69.91667	69.91666667	1.59	33.5	46.23
Basic	66.33333	66.33333333	1.16	153.5	154.56
Basic	65.41667	65.41666667	1.05	612.5	558.23
Fuel Oil	55.41667	55.41666667	1.05	115.5	110.60
Basic	71.08333	73.66666667	1.795	21.5	33.50
Basic	68.66667	68.66666667	1.44	95.5	119.37
Basic	71.58333	72.16666667	1.885	71	116.17
Basic	66.25	66.25	1.15	37	36.93
Fuel Oil	71.33333	71.91666667	4.78	302	1,281.88
Basic	71.33333	71.91666667	1.84	62.5	102.58
Basic	69.91667	69.91666667	1.59	32.5	44.85
Basic	66.08333	66.08333333	1.13	258.5	260.56
Basic	65.58333	65.58333333	1.07	32	29.72
Basic	69.66667	69.66666667	1.56	253.5	343.26
Basic	68	68	1.36	44	51.94
Basic	66	66	1.12	471.5	458.37
Basic	69.16667	69.16666667	1.5	33.5	43.62
Basic	70.5	70.5	1.69	15	22.00
Basic	71.08333	71.66666667	1.795	264.5	412.11
Basic	71.33333	71.33333333	1.84	112	178.88
Basic	69.83333	69.83333333	1.58	101.5	139.20
Basic	71	83.58333333	1.78	57	88.07
Fuel Oil	60.33333	60.33333333	1.66	289.5	426.75
Basic	67.25	67.25	1.27	692.5	763.38
Basic	66.08333	66.08333333	1.13	35	34.33

Basic	65.91667	65.91666667	1.11	62	59.74
Basic	66.41667	66.41666667	1.17	25.5	26.61
Basic	65.08333	65.08333333	1.01	43	38.74
Basic	66	66	1.12	94	91.38
Basic	68.83333	68.83333333	1.46	206	261.06
Basic	65.25	65.25	1.03	206.5	184.62
Basic	71.5	72.08333333	1.87	16	25.97
Basic	68.5	68.5	1.42	206.5	254.52
Basic	71.08333	73.66666667	1.795	29	45.18
Basic	71.66667	79.25	1.9	30	49.48
Basic	70.83333	82.41666667	1.75	55.5	86.64
Basic	66	66	1.12	206	205.80
Basic	66.16667	66.16666667	1.14	111	109.84
Basic	65.83333	65.83333333	1.1	92.5	88.32
Basic	71.25	72.83333333	1.825	39	61.78
Basic	71.75	73.33333333	1.915	23.5	40.14
Basic	65.25	65.25	1.03	63.5	58.34
Basic	67.16667	67.16666667	1.26	60.5	66.17
Basic	71.5	74.08333333	1.87	39	63.30
Basic	68.91667	68.91666667	1.47	44	56.14
Basic	70.91667	70.91666667	1.765	66	103.91
Basic	69.83333	69.83333333	1.58	129	176.92
Basic	69.83333	69.83333333	1.58	287.5	394.29
Basic	70.25	70.25	1.645	308	451.94
Basic	66.41667	66.41666667	1.17	71	74.10
Basic	66.58333	66.58333333	1.19	18	18.59
Basic	71.25	79.83333333	1.825	135.5	220.58
Basic	66	66	1.12	201	195.40
Basic	67.41667	67.41666667	1.29	146	163.48
Basic	71.58333	82.16666667	1.885	93	152.16
Basic	71.33333	71.91666667	1.84	48.5	77.46
Fuel Oil	59	59	1.48	270	354.84
Basic	71.41667	76	1.855	28.5	47.16
Basic	66.08333	66.08333333	1.13	234	229.52
Basic	71.16667	79.75	1.81	49.5	77.77
Basic	71.58333	75.16666667	1.885	148.5	242.97
Basic	71.08333	72.66666667	1.795	22	34.28
Basic	71.41667	72	1.855	94	151.35
Basic	69.5	69.5	1.54	58	77.53
Basic	69.83333	69.83333333	1.58	25.5	35.94
Basic	68.33333	68.33333333	1.4	84.5	102.68
Basic	70.58333	70.58333333	1.705	64	94.72
Basic	67.66667	67.66666667	1.32	43.5	49.84
Basic	65.25	65.25	1.03	56	50.07
Basic	70.16667	70.16666667	1.63	14.5	20.52
Basic	68.25	68.25	1.39	25	30.16
Basic	67.41667	67.41666667	1.29	407.5	456.29

	Basic		70.41667	70.41666667	1.675	50	72.70
	Basic		66.833333	66.833333333	1.22	59	62.48
	Basic		71.16667	71.16666667	1.81	51.5	80.91
	Basic		68.41667	68.41666667	1.41	298.5	365.33
	Basic		66.91667	66.91666667	1.23	36	38.44
	Basic		71.58333	74.16666667	1.885	27	44.18
	Basic		71.66667	79.25	1.9	49.5	81.64
	Basic		69.16667	69.16666667	1.5	36	48.17

Monthly Benefit at BCD in SLA form	Missed Payments on 11/1/2021	Notes
263.31		
807.98		
34.98		
601.59		
37.95	242.49	
220.83		
158.85	22,566.98	
250.71		
382.05		
187.43		
737.04		
57.20		
37.18		
23.87		
563.93		In pay status as of SFA measurement date
247.83		
46.75		
572.59		In pay status as of SFA measurement date
368.09		
96.60		
392.35		
953.12		
75.47		
28.82		
134.48		
87.75		
200.75		
139.32		
228.86		
45.39		
45.77		
297.52		
163.88		
500.85		
473.20		
26.72		
424.78		
53.25		
853.30		
67.98	1,226.68	
396.39		
646.00	102,579.72	

222.83	
1,161.36	
774.74	
47.97	5,300.86
324.72	
41.34	
198.63	3,513.79
105.56	4,398.23
340.87	
621.97	
221.52	
94.50	In pay status as of SFA measurement date
46.92	830.04
74.38	
459.00	
1,089.18	
180.95	
589.27	In pay status as of SFA measurement date
19.50	
284.38	
77.19	1,365.45
365.00	
53.27	
178.06	
643.13	
121.28	
38.59	In pay status as of SFA measurement date
137.52	
133.84	855.22
42.55	
1,443.56	In pay status as of SFA measurement date
115.00	749.55
51.68	
292.11	
34.24	
395.46	
59.84	
528.08	
50.25	
25.35	
474.78	3,033.89
206.08	
160.37	
101.46	17,876.10
480.57	
879.48	
39.55	

68.82	
29.84	
43.43	
105.28	
300.76	
212.70	
29.92	191.19
293.23	
52.06	1,532.66
57.00	5,451.74
97.13	15,730.80
230.72	
126.54	
101.75	
71.18	1,259.13
45.00	812.03
65.41	
76.23	
72.93	2,147.28
64.68	
116.49	
203.82	
454.25	
506.66	
83.07	
21.42	
247.29	27,874.99
225.12	
188.34	
175.31	24,904.65
89.24	570.26
399.60	
52.87	In pay status as of SFA measurement date
264.42	
89.60	9,901.60
279.92	11,663.15
39.49	In pay status as of SFA measurement date
174.37	1,114.25
89.32	
40.29	
118.30	
109.12	
57.42	
57.68	
23.64	
34.75	
525.68	

83.75	
71.98	
93.22	
420.89	
44.28	
50.90	1,498.51
94.05	In pay status as of SFA measurement date
54.00	