

**PENSION FUND OF THE
MOVING PICTURE MACHINE OPERATORS UNION LOCAL 306**

C/O ADMINISTRATIVE SERVICES ONLY, INC.
303 Merrick Road, Lynbrook, NY 11563-9010
516-396-5520 (Within NY State) / 877-999-3555 Ext. (Outside NY State)

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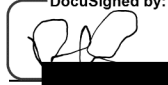
March 19, 2024


VIA ELECTRONIC FILING
Pension Benefit Guaranty Corporation (“PBGC”)
1200 K Street NW
Washington, DC 20005

Re: Third Revised Application for Special Financial Assistance
EIN 13-6613842 / PN 001

Dear PBGC:

On behalf of the Board of Trustees of the Pension Fund of the Moving Picture Machine Operators Union Local 306 (the “Fund”), the undersigned submit the documents and information electronically filed herewith as the Fund’s third revised application for Special Financial Assistance under the American Rescue Plan Act of 2021.

DocuSigned by:

[REDACTED]
Ronald Canner
Employer Trustee

DocuSigned by:

[REDACTED]
Michael Fewx
Union Trustee

Date: 3/25/2024

Date: 3/22/2024

Pension Fund of the Moving Picture Machine Operators Union Local 306

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(1) Cover Letter and Signatures

The preceding pages provide the cover letter for the third revised application for special financial assistance (SFA) and the required signatures from authorized trustees who are current members of the Board of Trustees.

(2) Plan Sponsor and Authorized Representatives

The following contact information is unchanged from the Initial Application.

Plan Sponsor Board of Trustees
Pension Fund of Moving Picture Machine Operators Union, Local 306
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(3) Eligibility for SFA

As described in the Initial Application, the Plan is eligible for SFA because it was certified by its actuary to be in critical and declining status for the plan year beginning January 1, 2020. The Plan was also certified to be in critical and declining status for the plan years beginning January 1, 2021 and January 1, 2022.

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(4) Priority Status

As described in the Initial Application, the Plan is in Priority Group 5. Without SFA, it is projected to become insolvent by March 11, 2026.

(5) Narrative Description of Development of Assumed Future Contributions and Future Withdrawal Liability Payments

The following description is updated from the Initial and Revised Applications.

Employers contribute on a percentage of gross wages to the Plan. The contribution base unit (“CBU”) assumption was developed based on input from the Trustees and is considered a Generally Acceptable Assumption Change under section IV of the Special Financial Assistance Assumptions guidance issued by the PBGC on July 9, 2021 and updated on July 11, 2022, January 3, 2023, July 27, 2023 and November 1, 2023. The CBU assumption in this third Revised Application is \$1,039,381 gross wages in 2022, \$1,185,054 gross wages in 2023, remaining level for 10 years through 2033, and then decreasing by 1% per year.

The 2023 gross actual wages are used as the starting anchor year because it is the most recent year outside the 2020/2021 COVID period for which data is available, and we believe is appropriate as explained further below. As to the CBU change assumption, the gross wages are assumed to remain level for the first 10 years of projection, then decrease 1% per year, corresponding to the Generally Acceptable Assumption Change for CBUs set forth in section IV of the Special Financial Assistance Assumptions guidance. This change is based on discussions with the PBGC and on the experience of CBUs over the 10-year period ending December 31, 2023, excluding the COVID period and only considering employers remaining at the end of that period. In order to maintain a consistent number of active participants with projected CBUs, we back into a projected number of active participants based on average wages of \$51,000 in 2023 (\$49,494 in 2022 increased by 3%) and future average wage growth of 3% per year (the assumption in the Revised Application).

As of September 30, 2022, 13 of the remaining 15 employers were contributing to the Plan under the Default Schedule of the Rehabilitation Plan and the other two employers were contributing at 13% of gross wages. Under section 4262.4(c)(3) of PBGC’s SFA regulation, contribution rate increases agreed to on or after July 9, 2021 are excluded. The assumed future contributions are based on the product of the weighted average contribution rate of 17.72%, as determined from the January 1, 2022 census data, and projected gross wages. The average contribution rate is unchanged from the Initial Application.

Assumptions concerning withdrawal liability are based on information provided by the Trustees as follows: future withdrawal liability periodic payments are assumed to continue for three of the four withdrawn employers making withdrawal liability payments as of September 30, 2022. This assumption is changed from the Initial Application, based on updated information that one of the four withdrawn employers that had been making withdrawal liability payments settled their

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withdrawal liability with a lump sum payment. This lump sum payment is reflected in the projections.

Outstanding withdrawal liability for employers who had withdrawn but were not making withdrawal liability payments as of September 30, 2022 was assumed for the second Revised Application to be recovered based on settlements that have occurred. This assumption is unchanged from the second Revised Application. All other withdrawn employers who had withdrawn as of September 30, 2022 have completed their required payments.

Future withdrawals by some of the remaining employers may occur but the amount and timing of any resulting withdrawal liability cannot be reasonably estimated. Additionally, for purposes of this third Revised Application, the Fund is using a Generally Acceptable Assumption of level CBUs for the first 10 years of projection, then a 1% decline per year, based on remaining employers in the Plan. The overall actual average annual CBU decline for all employers, including employers that have withdrawn over the 10-year period that ends December 31, 2023 (excluding 2020 and 2021) is 9.6%. In view of these considerations, amounts for future withdrawal liability were not included in this third Revised Application. This assumption remains unchanged from the second Revised Application.

(6) a. Changes to Assumptions for SFA Eligibility

As described in the Initial Application, the Plan is eligible for SFA under section 4262.3(a)(1), as it was certified to be in critical and declining status within the meaning of section 305(b)(6) of ERISA for the plan year beginning January 1, 2020.

In other words, the Plan is eligible for SFA based on the most recent status certification completed before January 1, 2021. Therefore, there are no changes to assumptions that affect the Plan's eligibility for SFA.

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(6) b. Changes to Assumptions for SFA Amount

The following are descriptions of the actuarial assumptions used to determine the amount of SFA that are different from those used in the most recent actuarial certification of plan status completed before January 1, 2021, which was for the plan year beginning January 1, 2020 (the “2020 status certification”).

Changes versus Revised Applications

The Fund submitted its first Revised Application for SFA on March 10, 2023 and subsequently withdrew that Revised Application on June 25, 2023. The Fund submitted its second Revised Application for SFA on July 24, 2023 and subsequently withdrew that second Revised Application on November 17, 2023. This third Revised Application, as discussed with the PBGC, includes the appropriate treatment of results from the independent death audit performed by the PBGC and updated assumption changes that pertain to contribution base units, administrative expenses, and withdrawal liability payments for withdrawn employers as of September 30, 2022.

Administrative Expenses

The assumption was updated for a one-time administrative expense for professional fees due to the Revised Applications.

Prior Assumption	Assumed annual expenses of \$300,000 for 2019 were assumed to increase by 2% per year until insolvency.
Baseline Assumption	Annual expenses assumed to increase 2% per year, plus an adjustment for the PBGC premium increase in 2031. The projected expenses were limited to 15% of expected benefit payments for post-certification projection years. PBGC premiums for each year are based on the projected total participant count on an open group basis.
Rationale for Change	<p>The prior assumption did not address years after the original projected insolvency in 2025 and is not reasonable for the long-term projection through the SFA period.</p> <p>This change is an extension of the administrative expenses assumption as described in Paragraph A, “Adoption of assumptions not previously factored into pre-2021 certification of plan status” of Section III, Acceptable Assumption Changes, of PBGC’s guidance on Special Financial Assistance Assumptions.</p>
SFA Assumption	Annual expenses assumed to increase 2% per year, plus an adjustment for the PBGC premium increase in 2031. The projected expenses were limited to 15% of expected benefit payments for post-certification projection years, with a minimum of \$275,000 per year. PBGC premiums for each year are based on the projected total participant count on an open group basis. For expenses incurred by the Plan in filing the Revised Application and the

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	<p>second Revised Application, an additional \$213,111 of paid professional fees was included for administrative expenses for plan year ending December 31, 2023. For expenses expected to be incurred by the Plan in filing the third Revised Application, an additional \$30,000 was included for administrative expenses for plan year ending December 31, 2024. <i>This assumption has been updated from that in the second Revised Application.</i></p>
<p>Rationale for Change</p>	<p>The baseline assumption is not reasonable for the long-term projection through the SFA period. Because of the low benefit provided in this plan, the projected benefit payments are lower than most plans its size. The work required to administer a plan is only partially related to the number of participants. There is a minimum level of expenses related to actuarial, audit, legal, administration, etc. The cap of 15% of expected benefit payments is unreasonable for a plan with a low benefit and decreasing population. From 2017 through 2021, the average administrative expenses have been approximately \$289,000 per year. The 15% cap in the “baseline” assumption is projected to be met the second year of the post-certification projection and would result in projected administrative expenses far lower than even the current administrative expenses level.</p> <p>Analysis of publicly available information from the Form 5500s with plan years ending in 2019 shows there are 41 New York plans with between 1 and 600 participants, with average annual administrative expenses of \$217,000. Of these, 6 are critical and declining plans, showing average annual administrative expenses of \$250,000. This is prior to any inflation adjustments or increases in PBGC premiums.</p> <p>The additional \$213,111 for professional fees assumed to be incurred by the Plan in plan year ending December 31, 2023 for filing the Revised Application and second Revised Application was based on all invoices received and paid by the Plan through December 31, 2023 by Plan professionals. The additional \$30,000 for professional fees assumed to be incurred by the Plan in plan year ending December 31, 2024 for filing the third Revised Application was based on incurred and expected additional charges by Plan professionals.</p>

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New Entrant Profile*This assumption change was included in the Initial Application.*

Prior Assumption	None. The solvency projection for the 2020 status certification was based on a “closed group” projection.
SFA Assumption	<p>The new entrant profile assumption is based on the new entrants and rehires to the plan in the five plan years preceding the plan’s SFA participant census data date (reflecting all new entrants and rehires in those five plan years rather than only those remaining in service), with five-year age bands.</p> <p>The new entrant profile is detailed in the exhibit below.</p>
Rationale for Change	<p>Due to its short-term nature, the 2020 status certification was based on a closed group projection and did not include an assumption of new actives. While disregarding new entrants was reasonable for the 2020 status certification, it is not reasonable for the long-term solvency projection required for the determination of the SFA amount.</p> <p>The updated assumption is consistent with paragraph D “Proposed change to new entrant profile assumption” of Section III, Acceptable Assumption Changes, of PBGC’s guidance on SFA assumptions and is reasonable for determining the amount of SFA.</p>

The following table summarizes the new entrant profile. The number of new entrants added each year varies to achieve the assumed number of active participants, consistent with the CBU assumption. All new entrants are assumed to enter with one pension credit due to the valuation definition of active participants. Also due to the industry and significant proportion of rehires (70%) in the new entrant experience of the last five plan years, all new entrants are assumed to enter with average vesting credits for the respective age band. Vesting credits for new entrants are only used for eligibility purposes. The one pension credit at entry is assumed to be newly earned and is not already reflected in the cash flow stream for inactive vested participants. Therefore, there is no duplication of pension credits for rehires.

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New Entrant Profile for Determining SFA Amount

Age Range	Male Participants		Female Participants	
	% of Total Count	Average Vesting Service	% of Total Count	Average Vesting Service
20 - 24	0.0%	0.0	0.0%	0.0
25 - 29	0.0%	0.0	0.0%	0.0
30 - 34	0.0%	0.0	10.0%	1.0
35 - 39	10.0%	1.0	0.0%	0.0
40 - 44	0.0%	0.0	0.0%	0.0
45 - 49	10.0%	15.0	10.0%	1.0
50 - 54	10.0%	6.0	10.0%	3.0
55 - 59	10.0%	11.0	0.0%	0.0
60 - 64	0.0%	0.0	0.0%	0.0
65 - 70	20.0%	3.5	10.0%	32.0

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Withdrawal Liability Payments for Withdrawn Employers

The assumption for withdrawal liability payments for withdrawn employers as of September 30, 2022 has been updated from the second Revised Application. The second Revised Application included reflection of a settlement with a withdrawn employer that was not in payment status as of September 30, 2022. This third Revised Application also reflects a settlement with one of the four employers that were in payment status as of September 30, 2022.

Prior Assumption	Withdrawal liability payment schedules for the four employers in payment status as of January 1, 2020 were projected to continue through 2025.
Baseline Assumption	The four withdrawn employers in payment status as of September 30, 2022 will continue their current payment schedule past 2025.
Rationale for Change	This assumption is an extension of the withdrawal liability assumption from the 2020 status certification. The prior withdrawal liability payment assumption did not extend beyond the status certification projection period. This change was deemed similar in nature to the extended CBU assumption and therefore has been included in the "baseline" projection.
SFA Assumption	Outstanding withdrawal liability for withdrawn employers not in payment status or under settlement agreements as of September 30, 2022 is assumed to be recovered at a level based on updated information provided by the Plan after the initial and revised filings. In addition, one of the four withdrawn employers in payment status as of September 30, 2022 paid a lump sum settlement on November 28, 2023. The other three employers who had withdrawn as of September 30, 2022 are assumed to continue their current payment schedule. <i>This assumption has been updated from that in the Revised Application.</i>
Rationale for Change	This assumption is an adjustment to the "baseline" assumption based on input from the plan Trustees and actual experience of withdrawn employers' withdrawal liability payments.

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Contribution Base Units (CBUs)

The assumption for CBUs has been revised from the second Revised Application. The support and rationale for the contraction in CBUs was also revised to be consistent with the most recent update of the Special Financial Assistance Assumptions guidance issued by the PBGC.

Prior Assumption	CBUs are gross wages. In the 2020 status certification, gross wages were projected to be the gross wages in 2019 decreased by 6% and then remain level in each subsequent plan year of the projection period. Therefore, the CBU assumption was gross wages of \$1,396,264 in 2020 (94% of 2019 gross wages) and in each subsequent year of the projection period. The projection period was January 1, 2020 through December 31, 2025 for Funding Standard Account purposes and January 1, 2020 through December 31, 2025 for solvency projection purposes.
Baseline Assumption	The gross wages are assumed to remain level at \$1,396,264 after 2025 for the SFA projection period until 2051.
Rationale for Change	The prior assumption did not address years after the original projected insolvency in 2025. The “baseline” assumption is an extension of the CBU 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 SFA assumptions.
SFA Assumption	For determining the SFA amount, the gross wages for plan year ending December 31, 2022 are assumed to be \$1,039,381, the same as the gross wages experienced by the Fund in 2022. The gross wages for plan years ending December 31, 2023 through December 31, 2033 are assumed to be level at \$1,185,054, the same as the gross wages experienced by the Fund in 2023. For plan years ending December 31, 2034 and later, the gross wages are assumed to decrease by 1% annually for each subsequent year. <i>This assumption has been revised from the second Revised Application.</i>
Rationale for Change	The geometric average rate of decline in actual CBUs of the ten plan years ending December 31, 2023 (ignoring 2020 and 2021) exceeds 3%, however this decrease includes employer withdrawals. The geometric average rate of change in actual CBUs for remaining employers, as of December 31, 2023, of the ten plan years ending December 31, 2023 (ignoring 2020 and 2021) is an increase of 3.30% per year. Per Section IV, Generally Acceptable Assumption Changes, of PBGC’s guidance on Special Financial Assistance Assumptions, it is a reasonable approach to project level CBUs for the first 10 years of the projection period, and a 1% decline per year thereafter. Section IV, Generally Acceptable Assumption Changes, of PBGC’s guidance on Special Financial Assistance Assumptions states that it will be generally acceptable to assume that the initial CBU amount to project CBUs is the actual amount of CBUs for the most recent plan year ending before the SFA measurement date that does not include the COVID period. This Application instead uses the CBUs for

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2023. Although this does not strictly follow the guidance, experience through December 31, 2023 is available and this period is a more reasonable measure of the current CBUs for the Fund than 2019 CBUs as the Fund experienced withdrawals of two employers in 2020. The 2023 CBU level is consistent with the trend of industry-related contraction in CBUs reflected in the pre-COVID period. Based on Trustee input, the 2023 CBU experience is most reasonable for basing future work levels.

The following table shows the Fund's CBUs and active participants since 2010, the change from the prior year, and the geometric average of change from 2012 to 2023. In addition, monthly CBUs for plan years 2018 through 2023 were provided via electronic mail responses to clarifying questions asked by the PBGC.

Historical CBUs and Number of Active Participants

Year	CBUs (Gross Wages) All Employers	CBUs Remaining Employers	Number of Active Participants of All Employers	Number of Active Participants of Remaining Employers	Average Wages per Participant of Remaining Employers
2010	\$4,872,475.63	\$871,694.11	147	50	\$17,433.88
2011	3,665,956.03	1,092,214.50	97	42	26,005.11
2012	3,216,702.66	1,118,728.86	81	37	30,235.92
2013	2,797,008.03	1,152,982.18	73	41	28,121.52
2014	2,593,369.15	1,320,773.36	63	43	30,715.66
2015	2,252,469.46	1,309,389.00	48	36	36,371.92
2016	1,676,970.14	1,285,325.58	39	36	35,703.49
2017	1,644,283.89	1,265,438.16	36	34	37,218.77
2018	1,446,910.71	1,262,374.40	33	30	42,079.15
2019	1,296,875.93	1,283,475.50	29	29	44,257.78
2020	365,020.79	365,020.79	18	18	20,278.93
2021	737,979.92	737,979.92	16	16	46,123.75
2022	1,039,381.22	1,039,381.22	21	21	49,494.34
2023	1,185,053.68	1,185,053.68			
Geometric Average 2010 – 2019:	-13.68%	+4.39%	-16.50%	-5.87%	+10.91%
Geometric Average 2012 – 2023:	-9.60%	+3.30%			

As shown above, the geometric average decline of CBUs for the total Plan is 9.60% per year from 2012 to 2023, excluding COVID years 2020 to 2021. The geometric average change for remaining

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employers is +3.30% per year from 2012 to 2023, excluding COVID years 2020 to 2021. Based on this experience and their knowledge of the industry, the plan trustees do not expect this level of change to continue indefinitely but expect the “generally acceptable” contraction assumption of level for 10 years and 1% decline per year thereafter to be a reasonable estimate of future CBUs.

In conjunction with this CBU assumption, active counts are expected to decrease in a manner such that future average wages are consistent with an assumed average wage growth of 3% per year.

Wage growth

The assumption for wage growth is the same as in the first Revised Application.

Prior Assumption	None
SFA Assumption	3% per year
Rationale for Change	The prior assumption did not address years after the original projected insolvency in 2025. To reasonably project future active participant count, a wage growth assumption that is consistent with other inflationary assumptions utilized is needed. The only other inflationary assumption used for valuation and this application purposes is an annual 2% increase for administrative expenses. “The Long-Range Economic Assumptions For the 2022 Trustees Report” issued by the Social Security Administration indicates that the average real wage differential over the 65-year period 2032 through 2096 is 1.77%, 1.15%, and 0.53% under the three alternative scenarios. According to that Report, “[t]he Congressional Budget Office (CBO)...projected that the annual real growth rate for average U.S. wages would average about 0.8 percent over the period 2031 to 2051.” Using 2% as our inflationary component (from the administrative expense assumption) and using 1% as an average real wage differential, the assumption of 3% wage growth per year is reasonable.

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Contribution Rates*This assumption change was included in the Initial Application.*

Prior Assumption	<p>The 2020 status certification projected contributions based on the weighted (by wages) average contribution rate for active participants in the underlying participant census data. There were no assumed changes in the weighted average contribution rate.</p> <p>The 2020 status certification was based on census data as of January 1, 2019. The weighted average contribution rate determined for the group of active participants was 17.10% of gross wages.</p>
SFA Assumption	<p>Consistent with the 2020 status certification, the determination of the SFA amount is based on the weighted average contribution rate for the active population.</p> <p>The determination of the SFA amount is based on participant census data as of January 1, 2022. The weighted average contribution rate as of that date is 17.72% of gross wages.</p> <p>Only contribution rate increases negotiated prior to July 9, 2021 are included under section 4262.4(c)(3) of PBGC's SFA regulation.</p>
Rationale for Change	<p>Effectively, there is no change to the assumption from the 2020 status certification; it has been updated only to reflect weighted average contribution rates in the actual active participant population as of January 1, 2022.</p> <p>This assumption change is included in Section III, Acceptable Assumption Changes, of PBGC's guidance on Special Financial Assistance Assumptions.</p>

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Mortality*The assumption for mortality is the same as in the Revised Application.*

Prior Assumption	<p>Non-annuitant: 108% of the RP-2014 Blue Collar Employee Table, projected generationally from 2014 using Scale SSA-2014</p> <p>Healthy annuitant: 108% of the RP-2014 Blue Collar Healthy Annuity Mortality Table, projected generationally from 2014 using Scale SSA-2014</p> <p>Disabled annuitant: 108% of the RP-2014 Disabled Retiree Mortality Table, projected generationally from 2014 using Scale SSA-2014</p>
SFA Assumption	<p>Non-annuitant: Pri-2012 Blue Collar Employee Table with generational projection from 2012 using Scale MP-2021</p> <p>Healthy annuitant: Pri-2012 Blue Collar Healthy Annuity Table with generational projection from 2012 using Scale MP-2021</p> <p>Disabled annuitant: Pri-2012 Disabled Annuity Table with generational projection from 2012 using Scale MP-2021</p> <p>The tables described above are amount-weighted tables.</p>
Rationale for Change	<p>The prior assumption is no longer reasonable as the tables and projection scales were developed reflecting mortality experience measured through 2006, and the 8% increase to the incidence of mortality does not comply with the credibility standards referenced in 26 CFR 1.430(h)(3)-2.</p> <p>This assumption change is included in Section III, Acceptable Assumption Changes, of PBGC's guidance on Special Financial Assistance Assumptions.</p>

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(7) Reinstatement of Suspended Benefits

As of the date of the SFA application, the Plan has not suspended benefits under section 305(e)(9) or section 4245(a) of ERISA. Therefore, this narrative description is not required.

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(5) Certification by Plan Actuary: SFA Amount

Certification on the Amount of Special Financial Assistance

This is a certification that the requested amount of special financial assistance (“SFA”) of \$19,415,788 is the amount to which the Pension Fund of the Moving Picture Machine Operators Union Local 306 (“Plan”) is entitled under section 4262(j)(1) of ERISA and section 4262.4 of the Pension Benefit Guaranty Corporation’s (“PBGC”) SFA regulation. The amount of SFA for the Fund was calculated as of the SFA measurement date of September 30, 2022 in accordance with generally accepted actuarial principles and practices and the provisions under section 4262.4(e) of Pension Benefit Guaranty Corporation’s (“PBGC”) SFA regulation.

Segal has determined the amount of SFA at the request of the Board of Trustees of the Plan as part of the Plan’s application for SFA. The calculation of the amount of SFA shown in the Plan’s application for SFA is not applicable for other purposes.

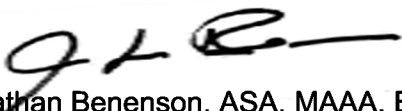
The calculation of the amount of SFA is based on the assumptions and methods used in the 2020 certification of actuarial plan status, dated March 30, 2020, modified as described in Section D, Item 6b of the *“General Instructions for Multiemployer Plans Applying for Special Financial Assistance.”* In addition, it is based on the participant census data as of December 31, 2021 used for the 2022 actuarial valuation of the Plan, dated November 16, 2022, the fair market value of assets as of the SFA measurement date certified by the plan sponsor, and other relevant information provided by the Fund Administrator. As described in Section B, Item 9 of the *“General Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance,”* deaths that occurred before the census date have been reflected for SFA purposes. In connection with the independent death audits that the PBGC completed on the participant census data as of December 31, 2021, the Plan agrees that 13 data records indicate 10 deceased terminated vested participants and three deceased participants in pay status. The Plan confirmed five of those deceased participants do not have spouses. Out of the remaining eight, seven do not have information pertaining to an applicable spouse, and therefore the Plan reflected its marriage and spousal benefit assumptions for those seven participants. One of the eight deceased participants has a confirmed beneficiary which has been reflected. Segal does not audit the data provided. The accuracy and comprehensiveness of the data is the responsibility of those supplying the data. To the extent we can, however, Segal does review the data for reasonableness and consistency. Based on our review of the data, we have no reason to doubt the substantial accuracy of the information on which we have based the calculation of the SFA amount and we have no reason to believe there are facts or circumstances that would affect the validity of these results.

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Segal does not practice law and, therefore, cannot and does not provide legal advice. Any statutory interpretation on which these calculations are based reflects Segal's understanding as an actuarial firm. I am a member of the American Academy of Actuaries and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. To the best of my knowledge, the information supplied herein is complete and accurate. Each prescribed assumption for the determination of the SFA amount was applied in accordance with applicable law and regulations. In my opinion, all other assumptions are reasonable taking into account the experience of the plan and reasonable expectations.



Jonathan Benenson, ASA, MAAA, EA
Vice President and Actuary
Enrolled Actuary No. 23-08181

March 5, 2024

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EIN 13-6613842 / PN 001

(6) Plan Sponsor Certification of the Fair Market Value of Plan Assets

The Board of Trustees of the Pension Fund of the Moving Picture Machine Operators Union Local 306 hereby certifies that the fair market value of plan assets as of September 30, 2022 (the SFA measurement date) is \$7,553,512. The latest audited financial statements are as of December 31, 2021. To reconcile assets to the SFA measurement date, the Fund Auditor prepared an unaudited balance sheet, an unaudited income statement as of September 30, 2022, and a reconciliation between the audited statement as of December 31, 2021 to the unaudited statement as of September 30, 2022 (see attached files labeled: UnauditedFS09302022 Update MPMO306PF.pdf and Reconciliation of FMVA – MPMO306PF Update.pdf).

DocuSigned by:



Ronald Canner
Employer Trustee

Date: 3/25/2024

DocuSigned by:



Michael Fewx
Union Trustee

Date: 3/22/2024

Pension Fund of the Moving Picture Machine Operators Union Local 306
Third Revised Application for Special Financial Assistance | Section E
EIN 13-6613842 / PN 001

Penalty of Perjury Statement

Under penalty of perjury under the laws of the United States of America, I declare that I am an authorized trustee who is a current member of the board of trustees of the Pension Fund of the Moving Picture Machine Operators Union Local 306 and that I have examined this revised application, including accompanying documents, and, to the best of my knowledge and belief, the application contains all the relevant facts relating to the application; all statements of fact contained in the application are true, correct, and not misleading because of omission of any material fact; and all accompanying documents are what they purport to be.

DocuSigned by:



[REDACTED]

Ronald Canner
Employer Trustee

Date: 3/25/2024

DocuSigned by:



[REDACTED]

Michael Fewx
Union Trustee

Date: 3/22/2024

Application Checklist

v20230727

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


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

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

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

Note: If you go to the e-Filing Portal and do not see "Application for Financial Assistance – Special" under the "Select a Filing Type," then the e-Filing Portal is temporarily closed and PBGC is not accepting applications (other than lock-in applications) at the time, unless the plan is eligible to make an emergency filing under § 4262.10(f). PBGC's website, www.pbgc.gov, 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 #22 to #29c, submit all information in a single document and identify here the relevant page numbers for each such Checklist Item.

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

Additional guidance is provided in the following columns:

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

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

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

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

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

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

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

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

Version Updates (newest version at top)

Version Date updated

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

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

v20230727

APPLICATION CHECKLIST

Plan name:	Pension Fund of the Moving Picture Machine Operators Union Local 306
EIN:	13-6613842
PN:	001
SFA Amount Requested:	\$19,415,788.00

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
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	The Plan withdrew its initial application on June 25, 2023. This is a revised application.	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	N/A
e.		Has this plan been terminated?	Yes No	No	N/A	N/A	If terminated, provide date of plan termination.	N/A	N/A
f.		Is this plan a MPRA plan as defined under § 4262.4(a)(3) of PBGC's SFA regulation?	Yes No	No	N/A	N/A		N/A	N/A
1.	Section B, Item (1)a.	Does the application include the most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any)?	Yes No	Yes	306 Pension Fund 2019 Restatement--adopted 4-11-19.pdf	N/A	Previously provided	Pension plan documents, all versions available, and all amendments signed and dated	N/A
2.	Section B, Item (1)b.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	Yes	306 Funds Trust Agreement and Amendments2018.pdf	N/A	Previously provided	Pension plan documents, all versions available, and all amendments signed and dated	N/A
3.	Section B, Item (1)c.	Does the application include the most recent IRS determination letter? Enter N/A if the plan does not have a determination letter.	Yes No N/A	Yes	IRS tax determination letter dated 8.24.2015.pdf	N/A	Previously provided	Pension plan documents, all versions available, and all amendments signed and dated	N/A
4.	Section B, Item (2)	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the filing date of the initial application? Enter N/A if no actuarial valuation report was prepared because it was not required for any requested year. Is each report provided as a separate document using the required filename convention?	Yes No N/A	Yes	2018AVR MPMO306PF.pdf; 2019AVR MPMO306PF.pdf; 2020AVR MPMO306PF.pdf; 2021AVR MPMO306PF.pdf; 2022AVRMPMO306PF.pdf	N/A	5	Most recent actuarial valuation for the plan	YYYYAVR Plan Name
5.a.		Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No	Yes	306 PF--Section B Item 3.pdf	N/A	Previously provided	Rehabilitation plan (or funding improvement plan, if applicable)	N/A

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

v20230727

APPLICATION CHECKLIST

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SFA Amount Requested:	\$19,415,788.00

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
5.b.	Section B, Item (3)	If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include an additional document with these details? Enter N/A if the historical document is contained in the rehabilitation plans.	Yes No N/A	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	2021Form 5500 MPMO306PF.pdf	N/A	Previously provided	Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name
7.a.	Section B, Item (5)	Does the application include the plan actuary's certification of plan status ("zone certification") for the 2018 plan year and each subsequent annual certification completed before the filing date of the initial application? Enter N/A if the plan does not have to provide certifications for any requested plan year. Is each zone certification (including the additional information identified in Checklist Items #7.b. and #7.c. below, if applicable) provided as a single document, separately for each plan year, using the required filename convention?	Yes No N/A	Yes	2018Zone20180330MPMO306PF.pdf; 2019Zone20190329MPMO306PF.pdf; 2020Zone20200330MPMO306PF.pdf; 2021Zone20210331MPMO306PF.pdf; 2022Zone20220331MPMO306PF.pdf	N/A	5	Zone certification	YYYYZoneYYYYMMDD Plan Name, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared.
7.b.		Does the application include documentation for all zone certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes? If such information is provided in an addendum, addendums are only required for the most recent actuarial certification of plan status completed before January 1, 2021 and each subsequent annual certification. Is this information included in the single document in Checklist Item #7.a. for the applicable plan year?	Yes No N/A	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)

v20230727

APPLICATION CHECKLIST

Plan name:	Pension Fund of the Moving Picture Machine Operators Union Local 306
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Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
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	Section B Item 6 Investments.pdf; L306 Bank Statements - SEPT 2022 - Redacted - Revised.pdf	N/A	Previously provided	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	fin stmnts iatse 306 pf 2021.pdf, UnauditedFS09302022 Update MPMO306PF.pdf	N/A	Previously provided	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 MPMO306PF.pdf	N/A	Previously provided	Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name
11.a.	Section B, Item (9)a.	Does the application include documentation of a death audit to identify deceased participants that was completed on the census data used for SFA purposes, including identification of the service provider conducting the audit, date performed, the participant counts (provided separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, and current active participants) run through the death audit, and a copy of the results of the audit provided to the plan administrator by the service provider? If applicable, has personally identifiable information in this report been redacted prior to submission to PBGC? Is this information included as a single document using the required filenaming convention?	Yes No	Yes	Death Audit MPMO306PF.pdf	N/A	Previously provided	Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name
11.b.		If any known deaths occurred before the date of the census data used for SFA purposes, is a statement certifying these deaths were reflected for SFA calculation purposes provided?	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #11.a.	N/A	Certifying statement included in email Section E, Item (5) SFA Amount Cert MPMO306PF Revised 3.pdf	N/A	N/A - include as part of documents in Checklist Item #11.a.

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

v20230727

APPLICATION CHECKLIST

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Plan name:	Pension Fund of the Moving Picture Machine Operators Union Local 306
EIN:	13-6613842
PN:	001
SFA Amount Requested:	\$19,415,788.00

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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
11.c.	Section B, Item (9)b.	Does the application include full census data (Social Security Number and name) of all terminated vested participants that were included in the SFA projections? Is this information provided in Excel, or in an Excel-compatible format?	Yes No N/A	No		N/A	The plan provided the full census data of all terminated vested participants before the last submitted application.	Submit the data file and the date of the census data through PBGC's secure file transfer system, Leapfile. Go to http://pbgc.leapfile.com , click on "Secure Upload" and then enter sfa@pbgc.gov as the recipient email address and upload the file(s) for secure transmission	Include as the subject "Submission of Terminated Vested Census Data for (Plan Name)," and as the memo "(Plan Name) terminated vested census data dated (date of census data) through Leapfile for independent audit by PBGC."
12.	Section B, Item (10)	Does the application include information required to enable the plan to receive electronic transfer of funds if the SFA application is approved, including (if applicable) a notarized payment form? See SFA Instructions, Section B, Item (10).	Yes No	Yes	Section B Item 10 Verification.pdf; Ach Vendor_Miscellaneous Payment Enrollment Form-SIGNED.pdf	N/A	Previously provided	Other	N/A
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 MPMO306PF.xlsx	N/A	Previously provided	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

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

v20230727

APPLICATION CHECKLIST

Plan name:	Pension Fund of the Moving Picture Machine Operators Union Local 306
EIN:	13-6613842
PN:	001
SFA Amount Requested:	\$19,415,788.00

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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
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 MPMO306PF Revised.xlsx	N/A	Previously provided	Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name
16.a.	Section C, Items (4)a., (4)e., 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 MPMO306PF Revised 3.xlsx	N/A	Revised and included in email	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4A Plan Name
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 increasing assets method described in § 4262.4(a)(2)(i) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, 4A-5 SFA Details .4(a)(2)(i) sheet and Addendum D for more details on these requirements. Enter N/A if the plan is not a MPRA Plan.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.b.ii.	Addendum D Section C, Item (4)f. - MPRA plan information A.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the increasing assets method described in § 4262.4(a)(2)(i), does the application also explicitly identify the projected SFA exhaustion year based on the increasing assets method? See Template 4A, 4A-5 SFA Details .4(a)(2)(i) sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the present value method.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name

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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.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	Template 4B Plan Name
16.c.	Section C, Items (4)b. and (4)c.	Does the application include identification of the non-SFA interest rate and the SFA interest rate, including details on how each was determined? See Template 4A, <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
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 MPMO306PF Revised 2.xlsx	N/A	Previously provided	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name

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

v20230727

APPLICATION CHECKLIST

Plan name:	Pension Fund of the Moving Picture Machine Operators Union Local 306
EIN:	13-6613842
PN:	001
SFA Amount Requested:	\$19,415,788.00

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

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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
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
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

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

v20230727

APPLICATION CHECKLIST

Plan name:	Pension Fund of the Moving Picture Machine Operators Union Local 306
EIN:	13-6613842
PN:	001
SFA Amount Requested:	\$19,415,788.00

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 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
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 MPMO306PF Revised 3.xlsx	N/A	Revised and included in email	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6A Plan Name
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

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

v20230727

APPLICATION CHECKLIST

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Plan name:	Pension Fund of the Moving Picture Machine Operators Union Local 306
EIN:	13-6613842
PN:	001
SFA Amount Requested:	\$19,415,788.00

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 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
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
19.a.	Section C, Item (7)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application include a table identifying which assumptions/methods used in determining the plan's eligibility for SFA differ from those used in the pre-2021 certification of plan status, and does that table include brief explanations as to why using those assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable (an abbreviated version of information provided in Checklist Item #28.a.)? Enter N/A if the plan is eligible for SFA under § 4262.3(a)(2) or § 4262.3(a)(4) or if the plan is eligible based on a certification of plan status completed before 1/1/2021. Also enter N/A if the plan is eligible based on a certification of plan status completed after 12/31/2020 but that reflects the same assumptions as those in the pre-2021 certification of plan status. See Template 7, 7a Assump Changes for Elig sheet. Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No N/A	N/A		N/A		Financial assistance spreadsheet (template)	Template 7 Plan Name.

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

v20230727

APPLICATION CHECKLIST

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Plan name:	Pension Fund of the Moving Picture Machine Operators Union Local 306
EIN:	13-6613842
PN:	001
SFA Amount Requested:	\$19,415,788.00

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 Plan Name = abbreviated 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
19.b.	Section C, Item (7)b.	Does the application include a table identifying which assumptions/methods used to determine the requested SFA differ from those used in the pre-2021 certification of plan status (except the interest rates used to determine SFA)? Does this item include brief explanations as to why using those original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? If a changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA assumptions guidance, does the application state so? This should be an abbreviated version of information provided in Checklist Item #28.b. See Template 7, 7b Assump Changes for Amount sheet. Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No	Yes	Template 7 MPMO306PF Revised 3.xlsx	N/A	Revised and included in email	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 MPMO306PF Revised 3.xlsx	N/A	Revised and included in email	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 8 Plan Name
20.b.		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 Template 8 Plan Name
21.	Section C, Item (10)	Does the application provide a table identifying and describing all assumptions and methods used in i) the pre-2021 certification of plan status, ii) the "Baseline" projection in Section C Item (5), and iii) the determination of the amount of SFA in Section C Item (4)? Does the table state if each changed assumption falls under Section III, Acceptable Assumption Changes, or Section IV, Generally Accepted Assumption Changes, in PBGC's SFA assumptions guidance, or if it should be considered an "Other Change"? Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 10 MPMO306 PF.xlsx	N/A	Included in email	Financial assistance spreadsheet (template)	Template 10 Plan Name

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

v20230727

APPLICATION CHECKLIST

Plan name:	Pension Fund of the Moving Picture Machine Operators Union Local 306
EIN:	13-6613842
PN:	001
SFA Amount Requested:	\$19,415,788.00

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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
22.	Section D	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor and include the printed name and title of the signer?	Yes No	Yes	SFA App MPMO306PF Revised 3.pdf		SFA App MPMO306PF Revised 3.pdf; Revised and included in email	Financial Assistance Application	SFA App Plan Name
23.a.	Section D, Item (1)	For a plan that is not a MPRA plan, does the application include an optional cover letter? Enter N/A if the plan is a MPRA plan, or if the plan is not a MPRA plan and did not include an optional cover letter.	Yes N/A	Yes	N/A - included as part of SFA App Plan Name	P1	For each Checklist Item #22 through #29.c., identify the relevant page number(s) within the single document.	N/A	N/A - included as part of SFA App Plan Name
23.b.		For a plan that is a MPRA plan, does the application include a cover letter? Does the cover letter identify the calculation method (basic method, increasing assets method, or present value method) that provides the greatest amount of SFA? For a MPRA plan with a partition, does the cover letter include a statement that the plan has been partitioned under section 4233 of ERISA? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
24.	Section D, Item (2)	Does the application include the name, address, email, and telephone number of the plan sponsor, plan sponsor's authorized representative, and any other authorized representatives?	Yes No	Yes	N/A - included as part of SFA App Plan Name	P2		N/A	N/A - included as part of SFA App Plan Name
25.	Section D, Item (3)	Does the application identify the eligibility criteria in § 4262.3 that qualifies the plan as eligible to receive SFA, and include the requested information for each item that is applicable, as described in Section D, Item (3) of the SFA Filing Instructions?	Yes No	Yes	N/A - included as part of SFA App Plan Name	P2	Certified in critical and declining status for plan year beginning Jan. 1, 2020	N/A	N/A - included as part of SFA App Plan Name
26.a.	Section D, Item (4)	If the plan's application is submitted on or before March 11, 2023, does the application identify the plan's priority group (see § 4262.10(d)(2))? Enter N/A if the plan's application is submitted after March 11, 2023.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name	P3	Priority Group 5 - Original and revised applications were submitted prior to March 11, 2023.	N/A	N/A - included as part of SFA App Plan Name
26.b.		If the plan is submitting an emergency application under § 4262.10(f), is the application identified as an emergency application with the applicable emergency criteria identified? Enter N/A if the plan is not submitting an emergency application.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Briefly identify the emergency criteria, if applicable.	N/A	N/A - included as part of SFA App Plan Name
27.	Section D, Item (5)	Does the application include a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used in the basic method (and in the increasing assets method for a MPRA plan)?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Pp 3-4		N/A	N/A - included as part of SFA App Plan Name

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

v20230727

APPLICATION CHECKLIST

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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 (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
28.b.	Section D, Item (6)b.	Does the application identify which assumptions/methods (if any) used to determine the requested SFA amount differ from those used in the most recent certification of plan status completed before 1/1/2021 (excluding the plan's non-SFA and SFA interest rates, which must be the same as the interest rates required by § 4262.4(e)(1) and (2))? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA Assumptions?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Pp 5-14		N/A	N/A - included as part of SFA App Plan Name
28.c.	Section D, Item (6)	If the mortality assumption uses a plan-specific mortality table or a plan-specific adjustment to a standard mortality table (regardless of if the mortality assumption is changed or unchanged from that used in the most recent certification of plan status completed before 1/1/2021), is supporting information provided that documents the methodology used and the rationale for selection of the methodology used to develop the plan-specific rates, as well as detailed information showing the determination of plan credibility and plan experience? Enter N/A is the mortality assumption does not use a plan-specific mortality table or a plan-specific adjustment to a standard mortality table for eligibility or for determining the SFA amount.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name

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

v20230727

APPLICATION CHECKLIST

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Plan name:	Pension Fund of the Moving Picture Machine Operators Union Local 306
EIN:	13-6613842
PN:	001
SFA Amount Requested:	\$19,415,788.00

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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
29.a.	Section D, Item (7)	Does the application include, for an eligible plan that implemented a suspension of benefits under section 305(e)(9) or section 4245(a) of ERISA, a narrative description of how the plan will reinstate the benefits that were previously suspended and a proposed schedule of payments (equal to the amount of benefits previously suspended) to participants and beneficiaries? Enter N/A for a plan that has not implemented a suspension of benefits.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
29.b.	Section D, Item (7)	If Yes was entered for Checklist Item #29.a., does the proposed schedule show the yearly aggregate amount and timing of such payments, and is it prepared assuming the effective date for reinstatement is the day after the SFA measurement date? Enter N/A for a plan that entered N/A for Checklist Item #29.a.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
29.c.	Section D, Item (7)	If the plan restored benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date, does the proposed schedule reflect the amount and timing of payments of restored benefits and the effect of the restoration on the benefits remaining to be reinstated? Enter N/A for a plan that did not restore benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date. Also enter N/A for a plan that entered N/A for Checklist Items #29.a. and #29.b.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
30.a.	Section E, Item (1)	Does the application include a fully completed Application Checklist, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), and SFA amount requested)?	Yes No	Yes	App Checklist MPMO306PF Resubmission3.xlsx	N/A	A single document "SectionE MPMO306PF Revised 3.pdf" documenting responses to each Item has been included.	Special Financial Assistance Checklist	App Checklist Plan Name
30.b.	Section E, Item (1) - Addendum A	If the plan is required to provide information required by Addendum A of the SFA Filing Instructions (for "certain events"), are the additional Checklist Items #40.a. through #49.b. completed? Enter N/A if the plan is not required to submit the additional information described in Addendum A.	Yes No N/A	N/A	N/A	N/A		Special Financial Assistance Checklist	N/A

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

v20230727

APPLICATION CHECKLIST

Plan name:	Pension Fund of the Moving Picture Machine Operators Union Local 306
EIN:	13-6613842
PN:	001
SFA Amount Requested:	\$19,415,788.00

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
31.	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 #31 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

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

v20230727

APPLICATION CHECKLIST

Plan name:	Pension Fund of the Moving Picture Machine Operators Union Local 306
EIN:	13-6613842
PN:	001
SFA Amount Requested:	\$19,415,788.00

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

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

v20230727

APPLICATION CHECKLIST

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Plan name:	Pension Fund of the Moving Picture Machine Operators Union Local 306
EIN:	13-6613842
PN:	001
SFA Amount Requested:	\$19,415,788.00

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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
33.	Section E, Item (4)	<p>If the plan's application is submitted on or prior to March 11, 2023, does the application include a certification from the plan's enrolled actuary that the plan is eligible for priority status, with specific identification of the applicable priority group?</p> <p>This item is not required (enter N/A) if the plan is insolvent, has implemented a MPRA suspension as of 3/11/2021, is in critical and declining status and had 350,000+ participants, or is listed on PBGC's website at www.pbgc.gov as being in priority group 6. See § 4262.10(d).</p> <p>Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion?</p> <p>Is the filename uploaded using the required filenaming convention?</p>	Yes No N/A	Yes	PG Cert MPMO306PF.pdf	N/A	Previously provided	Financial Assistance Application	PG Cert Plan Name
34.a.		<p>Does the application include the certification by the plan's enrolled actuary that the requested amount of SFA is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation? Does this certification include:</p> <p>(i) plan actuary's certification that identifies the requested amount of SFA and certifies that this is the amount to which the plan is entitled?</p> <p>(ii) clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion?</p> <p>Is the information in Checklist #34.a. combined with #34.b. (if applicable) as a single document, and uploaded using the required filenaming convention?</p>	Yes No	Yes	SFA Amount Cert MPMO306PF Revised 3.pdf	N/A	Revised and included in email	Financial Assistance Application	SFA Amount Cert Plan Name

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

v20230727

APPLICATION CHECKLIST

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
34.b.	Section E, Item (5)	<p>If the plan is a MPRA plan, does the certification by the plan's enrolled actuary identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)?</p> <p>If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such?</p> <p>If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount?</p> <p>Enter N/A if the plan is not a MPRA plan.</p>	Yes No N/A	N/A	N/A - included with SFA Amount Cert Plan Name	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name
35.	Section E, Item (6)	<p>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:</p> <p>(i) information that substantiates the asset value and how it was developed (e.g., trust or account statements, specific details of any adjustments)?</p> <p>(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)?</p> <p>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?</p>	Yes No	Yes	FMV Cert MPMO306PF Revised 3.pdf, Reconciliation of FMVA - MPMO306PF Update.pdf	N/A	FMV Cert MPMO306PF Revised 3.pdf was revised and included in email. Reconciliation of FMVA - MPMO306PF Update.pdf was provided previously.	Financial Assistance Application	FMV Cert Plan Name
36.	Section E, Item (7)	<p>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?</p>	Yes No	Yes	Compliance Amend MPMO306PF.pdf	N/A	Previously provided	Pension plan documents, all versions available, and all amendments signed and dated	Compliance Amend Plan Name

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

v20230727

APPLICATION CHECKLIST

Plan name:	Pension Fund of the Moving Picture Machine Operators Union Local 306
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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
37.	Section E, Item (8)	In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, does the application include: (i) a copy of the proposed plan amendment(s) required by § 4262.6(e)(2) to reinstate suspended benefits and pay make-up payments? (ii) a certification by the plan sponsor that the proposed plan amendment(s) will be timely adopted? Is the certification signed by either all members of the plan's board of trustees or by one or more trustees duly authorized to sign the certification on behalf of the entire board (including, if applicable, documentation that substantiates the authorization of the signing trustees)? Enter N/A if the plan has not suspended benefits. Is all information included in a single document that is uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	Reinstatement Amend Plan Name
38.	Section E, Item (9)	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a copy of the executed plan amendment required by § 4262.9(c)(2)? Enter N/A if the plan was not partitioned. Is the document uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	Partition Amend Plan Name
39.	Section E, Item (10)	Does the application include one or more copies of the penalties of perjury statement (see Section E, Item (10) of the SFA Filing Instructions) that (a) are signed by an authorized trustee who is a current member of the board of trustees, and (b) includes the trustee's printed name and title. Is all such information included in a single document and uploaded using the required filenaming convention?	Yes No	Yes	Penalty MPMO306PF Revised 3.pdf	N/A	Revised and included in email	Financial Assistance Application	Penalty Plan Name

Additional Information for Certain Events under § 4262.4(f) - Applicable to Any Events in § 4262.4(f)(2) through (f)(4) and Any Mergers in § 4262.4(f)(1)(ii)

NOTE: If the plan is not required to provided information described in Addendum A of the SFA Filing Instructions, the Plan Response should be left blank for the remaining Checklist Items.

40.a.	Addendum A for Certain Events Section C, Item (4)	Does the application include an additional version of Checklist Item #16.a. (also including Checklist Items #16.c., #16.d., and #16.e.), that shows the determination of the SFA amount using the basic method described in § 4262.4(a)(1) as if any events had not occurred? See Template 4A.	Yes No			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4A Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4A Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
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Application to PBGC for Approval of Special Financial Assistance (SFA)

v20230727

APPLICATION CHECKLIST

Plan name:	Pension Fund of the Moving Picture Machine Operators Union Local 306
EIN:	13-6613842
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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
40.b.i.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.i. that shows the determination of the SFA amount using the <u>increasing assets method</u> as if any events had not occurred? See Template 4A, sheet <i>4A-5 SFA Details .5(a)(2)(i)</i> . Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A		N/A - included as part of file in Checklist Item #40.a.	N/A		N/A	N/A - included as part of file in Checklist Item #40.a.
40.b.ii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.ii. that explicitly identifies the projected SFA exhaustion year based on the <u>increasing assets method</u> ? See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A			N/A		N/A	N/A - included as part of file in Checklist Item #40.a.
40.b.iii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include an additional version of Checklist Item #16.b.iii. that shows the determination of the SFA amount using the <u>present value method</u> as if any events had not occurred? See Template 4B, sheet <i>4B-1 SFA Ben Pmts</i> , sheet <i>4B-2 SFA Details .4(a)(2)(ii)</i> , and sheet <i>4B-3 SFA Exhaustion</i> . Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the increasing assets method.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4B Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4B Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
41.	Addendum A for Certain Events Section C, Item (4)	For any merger, does the application show the SFA determination for this plan <u>and for each plan merged into this plan</u> (each of these determined as if they were still separate plans)? See Template 4A for a non-MPRA plan using the basic method, and for a MPRA plan using the increasing assets method. See Template 4B for a MPRA Plan using the present value method. Enter N/A if the plan has not experienced a merger.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For an additional submission due to a merger, <i>Template 4A (or Template 4B) Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

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

v20230727

APPLICATION CHECKLIST

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Plan name:	Pension Fund of the Moving Picture Machine Operators Union Local 306
EIN:	13-6613842
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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
42.a.	Addendum A for Certain Events Section D	Does the application include a narrative description of any event and any merger, including relevant supporting documents which may include plan amendments, collective bargaining agreements, actuarial certifications related to a transfer or merger, or other relevant materials?	Yes No		N/A - included as part of SFA App Plan Name		For each Checklist Item #42.a. through #45.b., identify the relevant page number(s) within the single document.	Financial Assistance Application	SFA App Plan Name
42.b.	Addendum A for Certain Events Section D	For a transfer or merger event, does the application include identifying information for all plans involved including plan name, EIN and plan number, and the date of the transfer or merger?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
43.a.	Addendum A for Certain Events Section D	Does the narrative description in the application identify the amount of SFA reflecting any event, the amount of SFA determined as if the event had not occurred, and confirmation that the requested SFA is no greater than the amount that would have been determined if the event had not occurred, unless the event is a contribution rate reduction and such event lessens the risk of loss to plan participants and beneficiaries?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
43.b.	Addendum A for Certain Events Section D	For a merger, is the determination of SFA as if the event had not occurred equal to the sum of the amount that would be determined for this plan and each plan merged into this plan (each as if they were still separate plans)? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.a.	Addendum A for Certain Events Section D	Does the application include an additional version of Checklist Item #25 that shows the determination of SFA eligibility as if any events had not occurred?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.b.	Addendum A for Certain Events Section D	For any merger, does this item include demonstrations of SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name

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

v20230727

APPLICATION CHECKLIST

Plan name:	Pension Fund of the Moving Picture Machine Operators Union Local 306
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Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

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

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

v20230727

APPLICATION CHECKLIST

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

Plan name:	Pension Fund of the Moving Picture Machine Operators Union Local 306
EIN:	13-6613842
PN:	001
SFA Amount Requested:	\$19,415,788.00

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

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

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

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

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

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

v20230727

APPLICATION CHECKLIST

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

Plan name:	Pension Fund of the Moving Picture Machine Operators Union Local 306
EIN:	13-6613842
PN:	001
SFA Amount Requested:	\$19,415,788.00

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

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

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

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

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

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

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

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

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

v20230727

APPLICATION CHECKLIST

Plan name:	Pension Fund of the Moving Picture Machine Operators Union Local 306
EIN:	13-6613842
PN:	001
SFA Amount Requested:	\$19,415,788.00

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

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

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

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

v20230727

APPLICATION CHECKLIST

Plan name:	Pension Fund of the Moving Picture Machine Operators Union Local 306
EIN:	13-6613842
PN:	001
SFA Amount Requested:	\$19,415,788.00

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

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

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

Pension Fund of the Moving Picture Machine Operators Union Local 306
Third Revised Application for Special Financial Assistance | Section E
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Application for Special Financial Assistance Checklist, Certifications, and SFA-related Plan Amendments

The following are various items of information required for the application for special financial assistance (“SFA”) by the Pension Fund of the Moving Picture Machine Operators Union Local 306 (“Plan”). The various items are numbered according to Section E of the “*General Instructions for Multiemployer Plans Applying for Special Financial Assistance*” published by the Pension Benefit Guaranty Corporation (“PBGC”).

(1) SFA Application Checklist

The third revised application checklist is included in the electronic mail communication.

(2) SFA Eligibility Certification and Supporting Information for Critical and Declining Plan

The Plan is claiming SFA eligibility under section 4262.3(a)(1) of PBGC's SFA regulation based on the certification completed prior to January 1, 2021. Therefore, no information is required.

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

The Plan is not claiming SFA eligibility under section 4262.3(a)(3) of PBGC's SFA regulation. Therefore, no information is required.

Pension Fund of the Moving Picture Machine Operators Union Local 306
Third Revised Application for Special Financial Assistance | Section E
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(4) Certification by Plan Actuary: Priority Status

Certification on the Plan's Priority Status

This is a certification that the Pension Fund of the Moving Picture Machine Operators Union Local 306 ("Plan") is eligible for priority consideration by the Pension Benefit Guaranty Corporation ("PBGC") of its application for special financial assistance ("SFA").

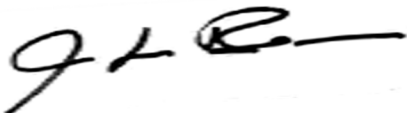
The Plan is in **priority group 5** as described under section 4262.10(d)(2)(v) of PBGC's SFA regulation, because it is an eligible plan that is projected to be insolvent under section 4245 of ERISA by March 11, 2026. More specifically, the Plan is eligible for SFA because it was certified to be in critical and declining status for the plan year beginning January 1, 2020. The Plan is in priority group 5 because it is projected to fully exhaust its resources that are easily accessible for benefits during the plan year beginning January 1, 2025.

The year of projected insolvency is based on the methods and definitions as described in section 4245(b) of ERISA. The projection is based on the same asset value, census data, assumptions, and methods as those described in the 2020 certification of actuarial plan status for the plan year beginning January 1, 2020, dated March 30, 2020.

The projection is based on information supplied by the auditor with respect to contributions and assets and reliance on the Plan Administrator with respect to the participant data. Segal does not audit the data provided. The accuracy and comprehensiveness of the data is the responsibility of those supplying the data. To the extent we can, however, Segal does review the data for reasonableness and consistency. Based on our review of the data, we have no reason to doubt the substantial accuracy of the information on which we have based this report, and we have no reason to believe there are facts or circumstances that would affect the validity of these results.

Segal does not practice law and, therefore, cannot and does not provide legal advice. Any statutory interpretation on which this certification is based reflects Segal's understanding as an actuarial firm.

I am a member of the American Academy of Actuaries and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. To the best of my knowledge, the information supplied herein is complete and accurate.



Jonathan Benenson, ASA, MAAA, EA
Vice President and Actuary
Enrolled Actuary No. 20-08181

November 30, 2022

Pension Fund of the Moving Picture Machine Operators Union Local 306
Third Revised Application for Special Financial Assistance | Section E
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(5) Certification by Plan Actuary: SFA Amount

Certification on the Amount of Special Financial Assistance

This is a certification that the requested amount of special financial assistance (“SFA”) of \$19,415,788 is the amount to which the Pension Fund of the Moving Picture Machine Operators Union Local 306 (“Plan”) is entitled under section 4262(j)(1) of ERISA and section 4262.4 of the Pension Benefit Guaranty Corporation’s (“PBGC”) SFA regulation. The amount of SFA for the Fund was calculated as of the SFA measurement date of September 30, 2022 in accordance with generally accepted actuarial principles and practices and the provisions under section 4262.4(e) of Pension Benefit Guaranty Corporation’s (“PBGC”) SFA regulation.

Segal has determined the amount of SFA at the request of the Board of Trustees of the Plan as part of the Plan’s application for SFA. The calculation of the amount of SFA shown in the Plan’s application for SFA is not applicable for other purposes.

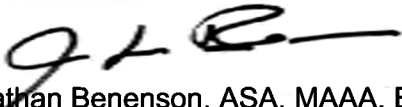
The calculation of the amount of SFA is based on the assumptions and methods used in the 2020 certification of actuarial plan status, dated March 30, 2020, modified as described in Section D, Item 6b of the *“General Instructions for Multiemployer Plans Applying for Special Financial Assistance.”* In addition, it is based on the participant census data as of December 31, 2021 used for the 2022 actuarial valuation of the Plan, dated November 16, 2022, the fair market value of assets as of the SFA measurement date certified by the plan sponsor, and other relevant information provided by the Fund Administrator. As described in Section B, Item 9 of the *“General Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance,”* deaths that occurred before the census date have been reflected for SFA purposes. In connection with the independent death audits that the PBGC completed on the participant census data as of December 31, 2021, the Plan agrees that 13 data records indicate 10 deceased terminated vested participants and three deceased participants in pay status. The Plan confirmed five of those deceased participants do not have spouses. Out of the remaining eight, seven do not have information pertaining to an applicable spouse, and therefore the Plan reflected its marriage and spousal benefit assumptions for those seven participants. One of the eight deceased participants has a confirmed beneficiary which has been reflected. Segal does not audit the data provided. The accuracy and comprehensiveness of the data is the responsibility of those supplying the data. To the extent we can, however, Segal does review the data for reasonableness and consistency. Based on our review of the data, we have no reason to doubt the substantial accuracy of the information on which we have based the calculation of the SFA amount and we have no reason to believe there are facts or circumstances that would affect the validity of these results.

Pension Fund of the Moving Picture Machine Operators Union Local 306

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Segal does not practice law and, therefore, cannot and does not provide legal advice. Any statutory interpretation on which these calculations are based reflects Segal's understanding as an actuarial firm. I am a member of the American Academy of Actuaries and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. To the best of my knowledge, the information supplied herein is complete and accurate. Each prescribed assumption for the determination of the SFA amount was applied in accordance with applicable law and regulations. In my opinion, all other assumptions are reasonable taking into account the experience of the plan and reasonable expectations.



Jonathan Benenson, ASA, MAAA, EA
Vice President and Actuary
Enrolled Actuary No. 23-08181

March 5, 2024

Pension Fund of the Moving Picture Machine Operators Union Local 306
Third Revised Application for Special Financial Assistance | Section E
EIN 13-6613842 / PN 001

(6) Plan Sponsor Certification of the Fair Market Value of Plan Assets

The Board of Trustees of the Pension Fund of the Moving Picture Machine Operators Union Local 306 hereby certifies that the fair market value of plan assets as of September 30, 2022 (the SFA measurement date) is \$7,553,512. The latest audited financial statements are as of December 31, 2021. To reconcile assets to the SFA measurement date, the Fund Auditor prepared an unaudited balance sheet, an unaudited income statement as of September 30, 2022, and a reconciliation between the audited statement as of December 31, 2021 to the unaudited statement as of September 30, 2022 (see attached files labeled: UnauditedFS09302022 Update MPMO306PF.pdf and Reconciliation of FMVA – MPMO306PF Update.pdf).

DocuSigned by:



Ronald Canner
Employer Trustee

Date: 3/25/2024

DocuSigned by:



Michael Fewx
Union Trustee

Date: 3/22/2024

Pension Fund of the Moving Picture Machine Operators Union Local 306

Third Revised Application for Special Financial Assistance | Section E

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(7) Executed Plan Amendment for SFA Compliance

The executed plan amendment required under section 4262.6(e)(1) of PBGC's SFA regulation was included in the original application.

(8) Proposed Plan Amendment to Reinstate Benefits

The Plan did not suspend benefits under section 305(e)(9) or section 4245(a) of ERISA, nor does it intend to do so. Therefore, the requirement for a plan amendment under section 4262.6(e)(2) of PBGC's SFA regulation does not apply.

(9) Executed Plan Amendment to Rescind Partition Order

The Plan was not partitioned under section 4233 of ERISA. Therefore, the requirement for a plan amendment under section 4262.9(c)(2) of PBGC's SFA regulation does not apply.

(10) Statement on Penalties of Perjury

Attached is the statement on penalties of perjury required under section 4262.6(b)(2) of PBGC's SFA regulation.

Pension Fund of the Moving Picture Machine Operators Union Local 306
Third Revised Application for Special Financial Assistance | Section E
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Penalty of Perjury Statement

Under penalty of perjury under the laws of the United States of America, I declare that I am an authorized trustee who is a current member of the board of trustees of the Pension Fund of the Moving Picture Machine Operators Union Local 306 and that I have examined this revised application, including accompanying documents, and, to the best of my knowledge and belief, the application contains all the relevant facts relating to the application; all statements of fact contained in the application are true, correct, and not misleading because of omission of any material fact; and all accompanying documents are what they purport to be.

DocuSigned by:



[REDACTED]
Ronald Canner
Employer Trustee

Date: 3/25/2024

DocuSigned by:



[REDACTED]
Michael Fewx
Union Trustee

Date: 3/22/2024

TEMPLATE 4A

v20221102p

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. Projected benefit payments should be entered based on current participant status as of the SFA census date. 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. Total expenses should match the amounts shown on 4A-4 and 4A-5.

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	
v20221102p	11/02/2022	Added clarifying instructions for 4A-2 and 4A-3
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:	MPMO306PF
EIN:	13-6613842
PN:	001
Initial Application Date:	12/02/2022
SFA Measurement Date:	09/30/2022
Last day of first plan year ending after the measurement date:	12/31/2022

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

Non-SFA Interest Rate Used:	5.58%	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:	6.00%	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 Year	Corresponding ERISA Section 303(h)(2)(C)(i), (ii), and (iii) rates disregarding modifications made under clause (iv) of such section.			
	(i)	(ii)	(iii)	
Month in which plan's initial application is filed, and corresponding segment rates (leave (i), (ii), and (iii) blank if the IRS Notice for this month has not yet been issued):	December 2022	1.95%	3.50%	3.85%
1 month preceding month in which plan's initial application is filed, and corresponding segment rates:	November 2022	1.76%	3.36%	3.76%
2 months preceding month in which plan's initial application is filed, and corresponding segment rates:	October 2022	1.57%	3.21%	3.66%
3 months preceding month in which plan's initial application is filed, and corresponding segment rates:	September 2022	1.41%	3.09%	3.58%

24-month average segment rates without regard to interest rate stabilization rules. These rates are issued by IRS each month. For example, the applicable segment rates for August 2021 are 1.13%, 2.70%, and 3.38%. Those rates were issued in [IRS Notice 21-50](#) on August 16, 2021 (see page 2 of notice under the heading "24-Month Average Segment Rates Without 25-Year Average Adjustment").

They are also available on IRS' [Funding Yield Curve Segment Rate Tables](#) web page (See Funding Table 3 under the heading "24-Month Average Segment Rates Not Adjusted").

Non-SFA Interest Rate Limit (lowest 3rd segment rate plus 200 basis points):	5.58%	This amount is calculated based on the other information entered above.
Non-SFA Interest Rate Calculation (lesser of Plan Interest Rate and Non-SFA Interest Rate Limit):	5.58%	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.
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

v20221102p

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:	MPMO306PF	
EIN:	13-6613842	
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		12/31/2022	\$628,898	\$79,638	\$834	\$0	\$709,370
01/01/2023		12/31/2023	\$2,410,142	\$322,307	\$8,727	\$0	\$2,741,176
01/01/2024		12/31/2024	\$2,304,637	\$333,395	\$13,866	\$112	\$2,652,010
01/01/2025		12/31/2025	\$2,198,912	\$337,499	\$20,966	\$831	\$2,558,208
01/01/2026		12/31/2026	\$2,092,765	\$339,183	\$25,660	\$1,998	\$2,459,606
01/01/2027		12/31/2027	\$1,986,005	\$342,873	\$30,127	\$2,328	\$2,361,333
01/01/2028		12/31/2028	\$1,878,510	\$354,069	\$40,206	\$2,731	\$2,275,516
01/01/2029		12/31/2029	\$1,770,263	\$353,420	\$45,636	\$3,207	\$2,172,526
01/01/2030		12/31/2030	\$1,661,374	\$344,789	\$50,227	\$3,616	\$2,060,006
01/01/2031		12/31/2031	\$1,552,076	\$343,120	\$52,707	\$4,651	\$1,952,554
01/01/2032		12/31/2032	\$1,442,709	\$336,283	\$55,068	\$5,482	\$1,839,542
01/01/2033		12/31/2033	\$1,333,720	\$331,994	\$59,492	\$6,278	\$1,731,484
01/01/2034		12/31/2034	\$1,225,663	\$324,588	\$65,627	\$7,327	\$1,623,205
01/01/2035		12/31/2035	\$1,119,176	\$319,892	\$67,420	\$8,234	\$1,514,722
01/01/2036		12/31/2036	\$1,014,960	\$335,406	\$71,902	\$11,409	\$1,433,677
01/01/2037		12/31/2037	\$913,758	\$334,371	\$78,434	\$13,359	\$1,339,922
01/01/2038		12/31/2038	\$816,293	\$338,343	\$83,863	\$15,354	\$1,253,853
01/01/2039		12/31/2039	\$723,276	\$343,838	\$85,367	\$18,026	\$1,170,507
01/01/2040		12/31/2040	\$635,389	\$340,190	\$90,609	\$20,457	\$1,086,645
01/01/2041		12/31/2041	\$553,256	\$341,399	\$91,540	\$25,113	\$1,011,308
01/01/2042		12/31/2042	\$477,401	\$338,238	\$94,591	\$28,061	\$938,291
01/01/2043		12/31/2043	\$408,198	\$323,718	\$94,352	\$30,938	\$857,206
01/01/2044		12/31/2044	\$345,859	\$313,529	\$93,179	\$34,254	\$786,821
01/01/2045		12/31/2045	\$290,409	\$300,731	\$91,885	\$37,236	\$720,261
01/01/2046		12/31/2046	\$241,708	\$289,455	\$89,995	\$40,116	\$661,274
01/01/2047		12/31/2047	\$199,465	\$275,734	\$87,876	\$42,530	\$605,605
01/01/2048		12/31/2048	\$163,278	\$265,790	\$86,912	\$44,798	\$560,778
01/01/2049		12/31/2049	\$132,652	\$255,530	\$84,064	\$46,807	\$519,053
01/01/2050		12/31/2050	\$107,041	\$241,275	\$81,036	\$48,691	\$478,043
01/01/2051		12/31/2051	\$85,875	\$227,506	\$77,770	\$51,575	\$442,726

TEMPLATE 4A - Sheet 4A-3

v20221102p

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:	MPMO306PF	
EIN:	13-6613842	
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	12/31/2022		N/A	\$4,168	\$75,423	\$79,591
01/01/2023	12/31/2023		516	\$18,060	\$519,780	\$537,840
01/01/2024	12/31/2024		503	\$18,611	\$342,613	\$361,224
01/01/2025	12/31/2025		490	\$18,620	\$319,228	\$337,848
01/01/2026	12/31/2026		477	\$18,603	\$326,002	\$344,605
01/01/2027	12/31/2027		465	\$18,600	\$332,897	\$351,497
01/01/2028	12/31/2028		452	\$18,532	\$322,795	\$341,327
01/01/2029	12/31/2029		439	\$18,438	\$307,441	\$325,879
01/01/2030	12/31/2030		426	\$18,318	\$290,683	\$309,001
01/01/2031	12/31/2031		412	\$18,128	\$274,755	\$292,883
01/01/2032	12/31/2032		397	\$20,644	\$255,287	\$275,931
01/01/2033	12/31/2033		383	\$20,299	\$254,701	\$275,000
01/01/2034	12/31/2034		367	\$19,818	\$255,182	\$275,000
01/01/2035	12/31/2035		352	\$19,360	\$255,640	\$275,000
01/01/2036	12/31/2036		337	\$18,872	\$256,128	\$275,000
01/01/2037	12/31/2037		321	\$18,297	\$256,703	\$275,000
01/01/2038	12/31/2038		306	\$17,748	\$257,252	\$275,000
01/01/2039	12/31/2039		290	\$17,110	\$257,890	\$275,000
01/01/2040	12/31/2040		275	\$16,500	\$258,500	\$275,000
01/01/2041	12/31/2041		261	\$15,921	\$259,079	\$275,000
01/01/2042	12/31/2042		246	\$15,252	\$259,748	\$275,000
01/01/2043	12/31/2043		232	\$14,616	\$260,384	\$275,000
01/01/2044	12/31/2044		219	\$14,016	\$260,984	\$275,000
01/01/2045	12/31/2045		206	\$13,390	\$261,610	\$275,000
01/01/2046	12/31/2046		195	\$12,870	\$262,130	\$275,000
01/01/2047	12/31/2047		184	\$12,328	\$262,672	\$275,000
01/01/2048	12/31/2048		173	\$11,764	\$263,236	\$275,000
01/01/2049	12/31/2049		164	\$11,316	\$263,684	\$275,000
01/01/2050	12/31/2050		155	\$10,850	\$264,150	\$275,000
01/01/2051	12/31/2051		146	\$10,366	\$264,634	\$275,000

TEMPLATE 4A - Sheet 4A-4

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

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

PLAN INFORMATION

Abbreviated Plan Name:	MPMO306PF	
EIN:	13-6613842	
PN:	001	
MPRA Plan?	No	Meets the definition of a MPRA plan described in § 4262.4(a)(3)?
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A	MPRA increasing assets method described in § 4262.4(a)(2)(i). MPRA present value method described in § 4262.4(a)(2)(ii).
SFA Measurement Date:	09/30/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$7,553,512	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$19,415,788	Per § 4262.4(a)(1), the lowest whole dollar amount (not less than \$0) for which, as of the last day of each plan year during the SFA coverage period, projected SFA assets and projected non-SFA assets are both greater than or equal to zero.
Projected SFA exhaustion year:	01/01/2030	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.
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.

		(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))
SFA Measurement Date / Plan Year Start Date	Plan Year End Date												
09/30/2022	12/31/2022	\$46,046	\$55,112	\$0	-\$709,370	\$0	-\$79,591	-\$788,960	\$158,898	\$18,785,726	\$0	\$105,704	\$7,760,375
01/01/2023	12/31/2023	\$210,000	\$947,077	\$0	-\$2,741,176	\$0	-\$537,840	-\$3,279,016	\$573,028	\$16,079,738	\$0	\$471,224	\$9,388,675
01/01/2024	12/31/2024	\$210,000	\$405,581	\$0	-\$2,652,010	\$0	-\$361,224	-\$3,013,234	\$486,450	\$13,552,954	\$0	\$540,173	\$10,544,429
01/01/2025	12/31/2025	\$210,000	\$166,331	\$0	-\$2,558,208	\$0	-\$337,848	-\$2,896,056	\$403,617	\$11,060,515	\$0	\$597,989	\$11,518,749
01/01/2026	12/31/2026	\$210,000	\$144,581	\$0	-\$2,459,606	\$0	-\$344,605	-\$2,804,211	\$321,562	\$8,577,865	\$0	\$651,142	\$12,524,472
01/01/2027	12/31/2027	\$210,000	\$144,581	\$0	-\$2,361,333	\$0	-\$351,497	-\$2,712,830	\$239,827	\$6,104,862	\$0	\$707,262	\$13,586,314
01/01/2028	12/31/2028	\$210,000	\$144,581	\$0	-\$2,275,516	\$0	-\$341,327	-\$2,616,843	\$158,453	\$3,646,472	\$0	\$766,512	\$14,707,407
01/01/2029	12/31/2029	\$210,000	\$144,581	\$0	-\$2,172,526	\$0	-\$325,879	-\$2,498,405	\$77,963	\$1,226,029	\$0	\$829,069	\$15,891,058
01/01/2030	12/31/2030	\$210,000	\$144,581	\$0	-\$2,060,006	\$0	-\$309,001	-\$1,226,029	\$0	\$0	-\$1,142,978	\$861,264	\$15,963,925
01/01/2031	12/31/2031	\$210,000	\$144,581	\$0	-\$1,952,554	\$0	-\$292,883	\$0	\$0	\$0	-\$2,245,437	\$832,677	\$14,905,745
01/01/2032	12/31/2032	\$210,000	\$144,581	\$0	-\$1,839,542	\$0	-\$275,931	\$0	\$0	\$0	-\$2,115,473	\$777,480	\$13,922,333
01/01/2033	12/31/2033	\$210,000	\$28,234	\$0	-\$1,731,484	\$0	-\$275,000	\$0	\$0	\$0	-\$2,006,484	\$723,460	\$12,877,543
01/01/2034	12/31/2034	\$207,900	\$28,234	\$0	-\$1,623,205	\$0	-\$275,000	\$0	\$0	\$0	-\$1,898,205	\$668,380	\$11,883,852
01/01/2035	12/31/2035	\$205,821	\$28,234	\$0	-\$1,514,722	\$0	-\$275,000	\$0	\$0	\$0	-\$1,789,722	\$616,158	\$10,944,343
01/01/2036	12/31/2036	\$203,763	\$28,234	\$0	-\$1,433,677	\$0	-\$275,000	\$0	\$0	\$0	-\$1,708,677	\$566,130	\$10,033,793
01/01/2037	12/31/2037	\$201,725	\$28,234	\$0	-\$1,339,922	\$0	-\$275,000	\$0	\$0	\$0	-\$1,614,922	\$518,103	\$9,166,933
01/01/2038	12/31/2038	\$199,708	\$8,765	\$0	-\$1,253,853	\$0	-\$275,000	\$0	\$0	\$0	-\$1,528,853	\$471,875	\$8,318,427
01/01/2039	12/31/2039	\$197,711	\$2,275	\$0	-\$1,170,507	\$0	-\$275,000	\$0	\$0	\$0	-\$1,445,507	\$426,861	\$7,499,767
01/01/2040	12/31/2040	\$195,734	\$0	\$0	-\$1,086,645	\$0	-\$275,000	\$0	\$0	\$0	-\$1,361,645	\$383,663	\$6,719,794
01/01/2041	12/31/2041	\$193,776	\$1,138	\$0	-\$1,011,308	\$0	-\$275,000	\$0	\$0	\$0	-\$1,286,308	\$342,344	\$5,970,744
01/01/2042	12/31/2042	\$191,838	\$0	\$0	-\$938,291	\$0	-\$275,000	\$0	\$0	\$0	-\$1,213,291	\$302,681	\$5,251,972
01/01/2043	12/31/2043	\$189,920	\$0	\$0	-\$857,206	\$0	-\$275,000	\$0	\$0	\$0	-\$1,132,206	\$264,975	\$4,574,661
01/01/2044	12/31/2044	\$188,021	\$0	\$0	-\$786,821	\$0	-\$275,000	\$0	\$0	\$0	-\$1,061,821	\$229,260	\$3,930,121
01/01/2045	12/31/2045	\$186,141	\$0	\$0	-\$720,261	\$0	-\$275,000	\$0	\$0	\$0	-\$995,261	\$195,258	\$3,316,258
01/01/2046	12/31/2046	\$184,279	\$0	\$0	-\$661,274	\$0	-\$275,000	\$0	\$0	\$0	-\$936,274	\$162,740	\$2,727,004
01/01/2047	12/31/2047	\$182,436	\$0	\$0	-\$605,605	\$0	-\$275,000	\$0	\$0	\$0	-\$880,605	\$131,495	\$2,160,330
01/01/2048	12/31/2048	\$180,612	\$0	\$0	-\$560,778	\$0	-\$275,000	\$0	\$0	\$0	-\$835,778	\$101,183	\$1,606,347
01/01/2049	12/31/2049	\$178,806	\$0	\$0	-\$519,053	\$0	-\$275,000	\$0	\$0	\$0	-\$794,053	\$71,486	\$1,062,586
01/01/2050	12/31/2050	\$177,018	\$0	\$0	-\$478,043	\$0	-\$275,000	\$0	\$0	\$0	-\$753,043	\$42,338	\$528,898
01/01/2051	12/31/2051	\$175,248	\$0	\$0	-\$442,726	\$0	-\$275,000	\$0	\$0	\$0	-\$717,726	\$13,580	\$0

TEMPLATE 4A - Sheet 4A-5

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

See Template 4A Instructions for Additional Instructions for Sheet 4A-5.

PLAN INFORMATION

Abbreviated Plan Name:	
EIN:	
PN:	
MPRA Plan?	Meets the definition of a MPRA plan described in § 4262.4(a)(3)?
If a MPRA Plan, which method yields the greatest amount of SFA?	MPRA increasing assets method described in § 4262.4(a)(2)(i). MPRA present value method described in § 4262.4(a)(2)(ii).
SFA Measurement Date:	
Fair Market Value of Assets as of the SFA Measurement Date:	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	Per § 4262.4(a)(2)(i), 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.
Projected SFA exhaustion year:	Only required on this sheet if the requested amount of SFA is based on the "increasing assets 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.
Non-SFA Interest Rate:	
SFA Interest Rate:	

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

		(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))
SFA Measurement Date / Plan Year Start Date	Plan Year End Date												

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:	MPMO306PF	
EIN:	13-6613842	
PN:	001	
MPRA Plan?	No	
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A	

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount
1	Baseline	N/A	\$18,714,258
2	Death Audit Update	(\$95,371)	\$18,618,887
3	Withdrawal Liability Assumption	(\$1,133,956)	\$17,484,931
4	CBU Assumption	\$807,106	\$18,292,037
5	Administrative Expenses Assumption	\$1,123,751	\$19,415,788

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.

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

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

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

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

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

TEMPLATE 6A - Sheet 6A-4

Item Description (from 6A-1):	Death Audit Update
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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:	MPMO306PF
EIN:	13-6613842
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$7,553,512
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$18,618,887
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	12/31/2022	\$61,857	\$38,125	\$0	-\$709,370	\$0	-\$79,591	-\$788,960	\$152,204	\$17,982,131	\$0	\$105,659	\$7,759,154
01/01/2023	12/31/2023	\$247,428	\$152,501	\$0	-\$2,741,176	\$0	-\$324,729	-\$3,065,905	\$549,309	\$15,465,535	\$0	\$442,480	\$8,601,562
01/01/2024	12/31/2024	\$247,428	\$152,501	\$0	-\$2,651,918	\$0	-\$331,224	-\$2,983,142	\$466,276	\$12,948,669	\$0	\$489,486	\$9,490,977
01/01/2025	12/31/2025	\$247,428	\$152,501	\$0	-\$2,557,538	\$0	-\$337,848	-\$2,895,386	\$383,325	\$10,436,609	\$0	\$539,116	\$10,430,022
01/01/2026	12/31/2026	\$247,428	\$152,501	\$0	-\$2,458,094	\$0	-\$344,605	-\$2,802,699	\$300,626	\$7,934,535	\$0	\$591,514	\$11,421,465
01/01/2027	12/31/2027	\$247,428	\$152,501	\$0	-\$2,359,827	\$0	-\$351,497	-\$2,711,324	\$218,238	\$5,441,450	\$0	\$646,837	\$12,468,230
01/01/2028	12/31/2028	\$247,428	\$152,501	\$0	-\$2,273,971	\$0	-\$341,096	-\$2,615,067	\$136,194	\$2,962,576	\$0	\$705,246	\$13,573,405
01/01/2029	12/31/2029	\$247,428	\$152,501	\$0	-\$2,170,894	\$0	-\$325,634	-\$2,496,528	\$55,018	\$521,066	\$0	\$766,915	\$14,740,249
01/01/2030	12/31/2030	\$247,428	\$152,501	\$0	-\$2,058,354	\$0	-\$308,753	-\$521,066	\$0	\$0	-\$1,846,041	\$777,348	\$14,071,485
01/01/2031	12/31/2031	\$247,428	\$152,501	\$0	-\$1,950,393	\$0	-\$292,559	\$0	\$0	\$0	-\$2,242,952	\$728,275	\$12,956,737
01/01/2032	12/31/2032	\$247,428	\$152,501	\$0	-\$1,837,162	\$0	-\$275,574	\$0	\$0	\$0	-\$2,112,736	\$669,929	\$11,913,859
01/01/2033	12/31/2033	\$247,428	\$36,154	\$0	-\$1,728,952	\$0	-\$259,343	\$0	\$0	\$0	-\$1,988,295	\$612,988	\$10,822,133
01/01/2034	12/31/2034	\$247,428	\$28,234	\$0	-\$1,620,341	\$0	-\$243,051	\$0	\$0	\$0	-\$1,863,392	\$555,603	\$9,790,006
01/01/2035	12/31/2035	\$247,428	\$28,234	\$0	-\$1,511,706	\$0	-\$226,756	\$0	\$0	\$0	-\$1,738,462	\$501,710	\$8,828,916
01/01/2036	12/31/2036	\$247,428	\$28,234	\$0	-\$1,428,692	\$0	-\$214,304	\$0	\$0	\$0	-\$1,642,996	\$450,909	\$7,912,491
01/01/2037	12/31/2037	\$247,428	\$28,234	\$0	-\$1,334,388	\$0	-\$200,158	\$0	\$0	\$0	-\$1,534,546	\$402,985	\$7,056,592
01/01/2038	12/31/2038	\$247,428	\$8,765	\$0	-\$1,247,881	\$0	-\$187,182	\$0	\$0	\$0	-\$1,435,063	\$357,765	\$6,235,486
01/01/2039	12/31/2039	\$247,428	\$2,275	\$0	-\$1,163,683	\$0	-\$174,552	\$0	\$0	\$0	-\$1,338,235	\$314,679	\$5,461,633
01/01/2040	12/31/2040	\$247,428	\$2,275	\$0	-\$1,079,367	\$0	-\$161,905	\$0	\$0	\$0	-\$1,241,272	\$274,370	\$4,744,434
01/01/2041	12/31/2041	\$247,428	\$1,138	\$0	-\$1,001,877	\$0	-\$150,282	\$0	\$0	\$0	-\$1,152,159	\$236,966	\$4,077,806
01/01/2042	12/31/2042	\$247,428	\$0	\$0	-\$928,648	\$0	-\$139,297	\$0	\$0	\$0	-\$1,067,945	\$202,239	\$3,459,527
01/01/2043	12/31/2043	\$247,428	\$0	\$0	-\$847,527	\$0	-\$127,129	\$0	\$0	\$0	-\$974,656	\$170,502	\$2,902,801
01/01/2044	12/31/2044	\$247,428	\$0	\$0	-\$776,843	\$0	-\$116,526	\$0	\$0	\$0	-\$893,369	\$141,844	\$2,398,704
01/01/2045	12/31/2045	\$247,428	\$0	\$0	-\$710,388	\$0	-\$106,558	\$0	\$0	\$0	-\$816,946	\$115,979	\$1,945,165
01/01/2046	12/31/2046	\$247,428	\$0	\$0	-\$651,670	\$0	-\$97,751	\$0	\$0	\$0	-\$749,421	\$92,671	\$1,535,843
01/01/2047	12/31/2047	\$247,428	\$0	\$0	-\$596,828	\$0	-\$89,524	\$0	\$0	\$0	-\$686,352	\$71,699	\$1,168,618
01/01/2048	12/31/2048	\$247,428	\$0	\$0	-\$552,917	\$0	-\$82,938	\$0	\$0	\$0	-\$635,855	\$52,704	\$832,895
01/01/2049	12/31/2049	\$247,428	\$0	\$0	-\$512,282	\$0	-\$76,842	\$0	\$0	\$0	-\$589,124	\$35,355	\$526,553
01/01/2050	12/31/2050	\$247,428	\$0	\$0	-\$472,455	\$0	-\$70,868	\$0	\$0	\$0	-\$543,323	\$19,617	\$250,275
01/01/2051	12/31/2051	\$247,428	\$0	\$0	-\$437,474	\$0	-\$65,621	\$0	\$0	\$0	-\$503,095	\$5,392	\$0

TEMPLATE 6A - Sheet 6A-2

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

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

PLAN INFORMATION

Abbreviated Plan Name:	MPMO306PF
EIN:	13-6613842
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$7,553,512
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$17,484,931
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	12/31/2022	\$61,857	\$55,112	\$0	-\$709,370	\$0	-\$79,591	-\$788,960	\$142,678	\$16,838,649	\$0	\$105,778	\$7,776,259
01/01/2023	12/31/2023	\$247,428	\$947,077	\$0	-\$2,741,176	\$0	-\$324,729	-\$3,065,905	\$510,888	\$14,283,633	\$0	\$473,068	\$9,443,831
01/01/2024	12/31/2024	\$247,428	\$405,581	\$0	-\$2,651,918	\$0	-\$331,224	-\$2,983,142	\$426,564	\$11,727,055	\$0	\$544,208	\$10,641,048
01/01/2025	12/31/2025	\$247,428	\$166,331	\$0	-\$2,557,538	\$0	-\$337,848	-\$2,895,386	\$342,279	\$9,173,948	\$0	\$604,337	\$11,659,144
01/01/2026	12/31/2026	\$247,428	\$144,581	\$0	-\$2,458,094	\$0	-\$344,605	-\$2,802,699	\$258,200	\$6,629,449	\$0	\$659,934	\$12,711,087
01/01/2027	12/31/2027	\$247,428	\$144,581	\$0	-\$2,359,827	\$0	-\$351,497	-\$2,711,324	\$174,388	\$4,092,513	\$0	\$718,632	\$13,821,727
01/01/2028	12/31/2028	\$247,428	\$144,581	\$0	-\$2,273,971	\$0	-\$341,096	-\$2,615,067	\$90,869	\$1,568,315	\$0	\$780,606	\$14,994,342
01/01/2029	12/31/2029	\$247,428	\$144,581	\$0	-\$2,170,894	\$0	-\$325,634	-\$1,568,315	\$0	\$0	-\$928,213	\$818,545	\$15,276,683
01/01/2030	12/31/2030	\$247,428	\$144,581	\$0	-\$2,058,354	\$0	-\$308,753	\$0	\$0	\$0	-\$2,367,107	\$791,682	\$14,093,267
01/01/2031	12/31/2031	\$247,428	\$144,581	\$0	-\$1,950,393	\$0	-\$292,559	\$0	\$0	\$0	-\$2,242,952	\$729,325	\$12,971,649
01/01/2032	12/31/2032	\$247,428	\$144,581	\$0	-\$1,837,162	\$0	-\$275,574	\$0	\$0	\$0	-\$2,112,736	\$670,595	\$11,921,517
01/01/2033	12/31/2033	\$247,428	\$28,234	\$0	-\$1,728,952	\$0	-\$259,343	\$0	\$0	\$0	-\$1,988,295	\$613,249	\$10,822,133
01/01/2034	12/31/2034	\$247,428	\$28,234	\$0	-\$1,620,341	\$0	-\$243,051	\$0	\$0	\$0	-\$1,863,392	\$555,603	\$9,790,006
01/01/2035	12/31/2035	\$247,428	\$28,234	\$0	-\$1,511,706	\$0	-\$226,756	\$0	\$0	\$0	-\$1,738,462	\$501,710	\$8,828,916
01/01/2036	12/31/2036	\$247,428	\$28,234	\$0	-\$1,428,692	\$0	-\$214,304	\$0	\$0	\$0	-\$1,642,996	\$450,909	\$7,912,491
01/01/2037	12/31/2037	\$247,428	\$28,234	\$0	-\$1,334,388	\$0	-\$200,158	\$0	\$0	\$0	-\$1,534,546	\$402,985	\$7,056,592
01/01/2038	12/31/2038	\$247,428	\$8,765	\$0	-\$1,247,881	\$0	-\$187,182	\$0	\$0	\$0	-\$1,435,063	\$357,765	\$6,235,486
01/01/2039	12/31/2039	\$247,428	\$2,275	\$0	-\$1,163,683	\$0	-\$174,552	\$0	\$0	\$0	-\$1,338,235	\$314,679	\$5,461,633
01/01/2040	12/31/2040	\$247,428	\$2,275	\$0	-\$1,079,367	\$0	-\$161,905	\$0	\$0	\$0	-\$1,241,272	\$274,370	\$4,744,434
01/01/2041	12/31/2041	\$247,428	\$1,138	\$0	-\$1,001,877	\$0	-\$150,282	\$0	\$0	\$0	-\$1,152,159	\$236,966	\$4,077,806
01/01/2042	12/31/2042	\$247,428	\$0	\$0	-\$928,648	\$0	-\$139,297	\$0	\$0	\$0	-\$1,067,945	\$202,239	\$3,459,527
01/01/2043	12/31/2043	\$247,428	\$0	\$0	-\$847,527	\$0	-\$127,129	\$0	\$0	\$0	-\$974,656	\$170,502	\$2,902,801
01/01/2044	12/31/2044	\$247,428	\$0	\$0	-\$776,843	\$0	-\$116,526	\$0	\$0	\$0	-\$893,369	\$141,844	\$2,398,704
01/01/2045	12/31/2045	\$247,428	\$0	\$0	-\$710,388	\$0	-\$106,558	\$0	\$0	\$0	-\$816,946	\$115,979	\$1,945,165
01/01/2046	12/31/2046	\$247,428	\$0	\$0	-\$651,670	\$0	-\$97,751	\$0	\$0	\$0	-\$749,421	\$92,671	\$1,535,843
01/01/2047	12/31/2047	\$247,428	\$0	\$0	-\$596,828	\$0	-\$89,524	\$0	\$0	\$0	-\$686,352	\$71,699	\$1,168,618
01/01/2048	12/31/2048	\$247,428	\$0	\$0	-\$552,917	\$0	-\$82,938	\$0	\$0	\$0	-\$635,855	\$52,704	\$832,895
01/01/2049	12/31/2049	\$247,428	\$0	\$0	-\$512,282	\$0	-\$76,842	\$0	\$0	\$0	-\$589,124	\$35,355	\$526,553
01/01/2050	12/31/2050	\$247,428	\$0	\$0	-\$472,455	\$0	-\$70,868	\$0	\$0	\$0	-\$543,323	\$19,617	\$250,275
01/01/2051	12/31/2051	\$247,428	\$0	\$0	-\$437,474	\$0	-\$65,621	\$0	\$0	\$0	-\$503,095	\$5,392	\$0

TEMPLATE 6A - Sheet 6A-2

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

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

PLAN INFORMATION

Abbreviated Plan Name:	MPMO306PF
EIN:	13-6613842
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$7,553,512
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$18,292,037
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	12/31/2022	\$46,046	\$55,112	\$0	-\$709,370	\$0	-\$79,591	-\$788,960	\$149,458	\$17,652,535	\$0	\$105,704	\$7,760,375
01/01/2023	12/31/2023	\$210,000	\$947,077	\$0	-\$2,741,176	\$0	-\$324,729	-\$3,065,905	\$538,235	\$15,124,865	\$0	\$471,224	\$9,388,675
01/01/2024	12/31/2024	\$210,000	\$405,581	\$0	-\$2,652,010	\$0	-\$331,224	-\$2,983,234	\$454,828	\$12,596,459	\$0	\$540,173	\$10,544,429
01/01/2025	12/31/2025	\$210,000	\$166,331	\$0	-\$2,558,208	\$0	-\$337,848	-\$2,896,056	\$371,479	\$10,071,882	\$0	\$597,989	\$11,518,749
01/01/2026	12/31/2026	\$210,000	\$144,581	\$0	-\$2,459,606	\$0	-\$344,605	-\$2,804,211	\$288,343	\$7,556,014	\$0	\$651,142	\$12,524,472
01/01/2027	12/31/2027	\$210,000	\$144,581	\$0	-\$2,361,333	\$0	-\$351,497	-\$2,712,830	\$205,493	\$5,048,677	\$0	\$707,262	\$13,586,314
01/01/2028	12/31/2028	\$210,000	\$144,581	\$0	-\$2,275,516	\$0	-\$341,327	-\$2,616,843	\$122,965	\$2,554,798	\$0	\$766,512	\$14,707,407
01/01/2029	12/31/2029	\$210,000	\$144,581	\$0	-\$2,172,526	\$0	-\$325,879	-\$2,498,405	\$41,283	\$97,676	\$0	\$829,069	\$15,891,058
01/01/2030	12/31/2030	\$210,000	\$144,581	\$0	-\$2,060,006	\$0	-\$309,001	-\$97,676	\$0	\$0	-\$2,271,331	\$827,844	\$14,802,151
01/01/2031	12/31/2031	\$210,000	\$144,581	\$0	-\$1,952,554	\$0	-\$292,883	\$0	\$0	\$0	-\$2,245,437	\$767,850	\$13,679,145
01/01/2032	12/31/2032	\$210,000	\$144,581	\$0	-\$1,839,542	\$0	-\$275,931	\$0	\$0	\$0	-\$2,115,473	\$709,035	\$12,627,288
01/01/2033	12/31/2033	\$210,000	\$28,234	\$0	-\$1,731,484	\$0	-\$259,723	\$0	\$0	\$0	-\$1,991,207	\$651,588	\$11,525,903
01/01/2034	12/31/2034	\$207,900	\$28,234	\$0	-\$1,623,205	\$0	-\$243,481	\$0	\$0	\$0	-\$1,866,686	\$593,765	\$10,489,115
01/01/2035	12/31/2035	\$205,821	\$28,234	\$0	-\$1,514,722	\$0	-\$227,208	\$0	\$0	\$0	-\$1,741,930	\$539,554	\$9,520,794
01/01/2036	12/31/2036	\$203,763	\$28,234	\$0	-\$1,433,677	\$0	-\$215,052	\$0	\$0	\$0	-\$1,648,729	\$488,229	\$8,592,291
01/01/2037	12/31/2037	\$201,725	\$28,234	\$0	-\$1,339,922	\$0	-\$200,988	\$0	\$0	\$0	-\$1,540,910	\$439,560	\$7,720,900
01/01/2038	12/31/2038	\$199,708	\$8,765	\$0	-\$1,253,853	\$0	-\$188,078	\$0	\$0	\$0	-\$1,441,931	\$393,409	\$6,880,851
01/01/2039	12/31/2039	\$197,711	\$2,275	\$0	-\$1,170,507	\$0	-\$175,576	\$0	\$0	\$0	-\$1,346,083	\$349,187	\$6,083,940
01/01/2040	12/31/2040	\$195,734	\$2,275	\$0	-\$1,086,645	\$0	-\$162,997	\$0	\$0	\$0	-\$1,249,642	\$307,525	\$5,339,832
01/01/2041	12/31/2041	\$193,776	\$1,138	\$0	-\$1,011,308	\$0	-\$151,696	\$0	\$0	\$0	-\$1,163,004	\$268,496	\$4,640,237
01/01/2042	12/31/2042	\$191,838	\$0	\$0	-\$938,291	\$0	-\$140,744	\$0	\$0	\$0	-\$1,079,035	\$231,872	\$3,984,913
01/01/2043	12/31/2043	\$189,920	\$0	\$0	-\$857,206	\$0	-\$128,581	\$0	\$0	\$0	-\$985,787	\$198,018	\$3,387,064
01/01/2044	12/31/2044	\$188,021	\$0	\$0	-\$786,821	\$0	-\$118,023	\$0	\$0	\$0	-\$904,844	\$167,007	\$2,837,247
01/01/2045	12/31/2045	\$186,141	\$0	\$0	-\$720,261	\$0	-\$108,039	\$0	\$0	\$0	-\$828,300	\$138,546	\$2,333,634
01/01/2046	12/31/2046	\$184,279	\$0	\$0	-\$661,274	\$0	-\$99,191	\$0	\$0	\$0	-\$760,465	\$112,406	\$1,869,854
01/01/2047	12/31/2047	\$182,436	\$0	\$0	-\$605,605	\$0	-\$90,841	\$0	\$0	\$0	-\$696,446	\$88,376	\$1,444,220
01/01/2048	12/31/2048	\$180,612	\$0	\$0	-\$560,778	\$0	-\$84,117	\$0	\$0	\$0	-\$644,895	\$66,106	\$1,046,043
01/01/2049	12/31/2049	\$178,806	\$0	\$0	-\$519,053	\$0	-\$77,858	\$0	\$0	\$0	-\$596,911	\$45,263	\$673,201
01/01/2050	12/31/2050	\$177,018	\$0	\$0	-\$478,043	\$0	-\$71,706	\$0	\$0	\$0	-\$549,749	\$25,809	\$326,279
01/01/2051	12/31/2051	\$175,248	\$0	\$0	-\$442,726	\$0	-\$66,409	\$0	\$0	\$0	-\$509,135	\$7,609	\$0

v20220701p

Version Updates

Version	Date updated
v20220701p	07/01/2022

TEMPLATE 7

v20220701p

7a - Assumption/Method Changes for SFA Eligibility

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

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

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

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

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

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

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

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

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

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

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

TEMPLATE 7

v20220701p

7b - Assumption/Method Changes for SFA Amount

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

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

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

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

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

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

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

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

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

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

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

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

v20220701p

PLAN INFORMATION

Abbreviated Plan Name:	MPMO306PF
EIN:	13-6613842
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
Base Mortality and Projection Scale assumption	108% of the RP2014 Blue Collar Tables with generational projection from 2014 using Scale SSA-2014	Pr-2012 Blue Collar Mortality Tables with generational projection from 2012 using Scale MP-2021	The prior assumption is no longer reasonable as the tables and scales were developed reflecting mortality experience measured through 2006 and the support for using 8% factor does not comply with credibility standards of 26 CFR 1.430(h)(3)-2. The new assumption is included as an Acceptable Assumption Change of PBGC's guidance on Special Financial Assistance Assumptions. Used for the baseline in Template 5a.
Administrative expenses	2% per year increase until insolvency	2% per year increases, plus an adjustment for the PBGC premium increase in 2031, and limited to 15% of benefit payments for post-certification projection years	This is simply an extension of the administrative expense 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. Used for the baseline in Template 5a.
Administrative expenses	2% per year increase until insolvency	2% per year increases, plus an adjustment for the PBGC premium increase in 2031, and limited to 15% of benefit payments for post-certification projection years, but not to go below \$275,000. A one-time increase of \$213,111 to the administrative expenses in calendar year 2023 due to refiling the Revised Application and one-time increase of \$30,000 in calendar year 2024 due to filing this Revised Application.	This is a variation to the extension of the administrative expense 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. The baseline assumption results in unreasonable administrative expenses during the post-certification projection period. The baseline does not account for known and estimated professional fees for the refiling of the Revised Applications.
New Entrant Profile Assumption	No new entrants	assumes assumption of new entrants based on the characteristics of new entrants and refers to the plan in the five years preceding the most recent certification	Original assumption is not reasonable for projected benefits to 2051. Proposed assumption uses acceptable methodology.
Withdrawal Liability (currently withdrawn employers)	Actual payments through projected insolvency expected under payment schedules for employers already withdrawn	Actual payments through 2051 expected under payment schedules for employers already withdrawn	This is simply an extension of the assumption past the prior point of insolvency. Used for the baseline in Template 5a.
Withdrawal Liability (currently withdrawn employers)	Actual payments through projected insolvency expected under payment schedules for employers already withdrawn	Actual payments through 2051 expected under payment schedules for three of the four employers already withdrawn and making payments as of September 30, 2022. Actual payments made including a settlement for the remaining one employer. Additional outstanding withdrawal liability for withdrawn employers not in payment status as of September 30, 2022 is assumed to be recovered at a level based on information of already settled or negotiated settlements.	This is an adjustment to the baseline assumption to recognize information related to the recovery of outstanding withdrawal liability.
CBU assumption	6% decline from 2019 CBU's and then remain level	Level after 2020	This is simply an extension of the CBU 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. Used for the baseline in Template 5a.
CBU assumption	6% decline from 2019 CBU's and then remain level	Actual 2022 CBU's for 2022, 2023 CBU's for calendar years 2023 through 2033, then reduced by 1% per year, thereafter.	Based on the Fund's history and the outlook of the industry, a level number of CBU's based on 2019 is not reasonable. The actual 2023 preliminary CBU's is a reasonable basis of plan CBU's as the baseline level after the COVID years. This change corresponds to the Generally Acceptable Assumption Change for CBU's set forth in Section IV of the SFA Assumptions guidance.
Wage growth assumption	None	3%	Original assumption is not reasonable for projecting contributions to 2051. New assumption is reasonable with other inflationary assumption used for administrative expenses. Real wage growth projected by forecasters (SSA and CBO) range from 0.5%-1.8%. This assumption is used in conjunction with the CBU assumption change in order to project reasonable headcounts to be consistent with an average wage growth.
Contribution Rates	Based on the census data as of January 1, 2019, 17.10% of gross wages	Based on census data as of January 1, 2022, 17.72% of gross wages	Original assumption is outdated. New assumption reflects the demographic mix of active participants as of January 1, 2022. Proposed assumption uses acceptable methodology.

Version Updates

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:	MPMO306PF
EIN:	13-6613842
PN:	001

Unit (e.g. hourly, weekly)	% of Wages
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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	12/31/2022	\$46,046	259,845	17.72%				\$55,112		16
01/01/2023	12/31/2023	\$210,000	1,185,054	17.72%				\$947,077		23
01/01/2024	12/31/2024	\$210,000	1,185,054	17.72%				\$405,581		23
01/01/2025	12/31/2025	\$210,000	1,185,054	17.72%				\$166,331		22
01/01/2026	12/31/2026	\$210,000	1,185,054	17.72%				\$144,581		21
01/01/2027	12/31/2027	\$210,000	1,185,054	17.72%				\$144,581		21
01/01/2028	12/31/2028	\$210,000	1,185,054	17.72%				\$144,581		20
01/01/2029	12/31/2029	\$210,000	1,185,054	17.72%				\$144,581		19
01/01/2030	12/31/2030	\$210,000	1,185,054	17.72%				\$144,581		19
01/01/2031	12/31/2031	\$210,000	1,185,054	17.72%				\$144,581		18
01/01/2032	12/31/2032	\$210,000	1,185,054	17.72%				\$144,581		18
01/01/2033	12/31/2033	\$210,000	1,185,054	17.72%				\$28,234		17
01/01/2034	12/31/2034	\$207,900	1,173,203	17.72%				\$28,234		17
01/01/2035	12/31/2035	\$205,821	1,161,471	17.72%				\$28,234		16
01/01/2036	12/31/2036	\$203,763	1,149,856	17.72%				\$28,234		15
01/01/2037	12/31/2037	\$201,725	1,138,358	17.72%				\$28,234		15
01/01/2038	12/31/2038	\$199,708	1,126,974	17.72%				\$8,765		14
01/01/2039	12/31/2039	\$197,711	1,115,705	17.72%				\$2,275		14
01/01/2040	12/31/2040	\$195,734	1,104,547	17.72%				\$2,275		13
01/01/2041	12/31/2041	\$193,776	1,093,502	17.72%				\$1,138		13
01/01/2042	12/31/2042	\$191,838	1,082,567	17.72%				\$0		12
01/01/2043	12/31/2043	\$189,920	1,071,741	17.72%				\$0		12
01/01/2044	12/31/2044	\$188,021	1,061,024	17.72%				\$0		11
01/01/2045	12/31/2045	\$186,141	1,050,414	17.72%				\$0		11
01/01/2046	12/31/2046	\$184,279	1,039,910	17.72%				\$0		10
01/01/2047	12/31/2047	\$182,436	1,029,510	17.72%				\$0		10
01/01/2048	12/31/2048	\$180,612	1,019,215	17.72%				\$0		10
01/01/2049	12/31/2049	\$178,806	1,009,023	17.72%				\$0		9
01/01/2050	12/31/2050	\$177,018	998,933	17.72%				\$0		9
01/01/2051	12/31/2051	\$175,248	988,944	17.72%				\$0		8

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

Version Updates

Version

Date updated

v20230727

v20230727

07/27/2023

TEMPLATE 10

v20230727

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

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

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

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

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

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

Add additional lines if needed.

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

Template 10
Pre-2021 Zone Certification, Baseline Details, and Final SFA Assumption Summaries

v20230727

PLAN INFORMATION

Abbreviated Plan Name:	MPMO306PF
EIN:	13-6613842
PN:	001

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
SFA Measurement Date	N/A	N/A	09/30/2022	09/30/2022	N/A	
Census Data as of	N/A	12/31/2018	12/31/2021	12/31/2021	N/A	

DEMOGRAPHIC ASSUMPTIONS

Base Mortality - Healthy	2019AVR MPMO306PF.pdf p53	108% of the RP-2014 Blue Collar Employee and Healthy Annuitant Mortality Tables	Pri-2012 Blue Collar Mortality Tables	Same as Baseline	Acceptable Change																																	
Mortality Improvement - Healthy	2019AVR MPMO306PF.pdf p53	Generational projection from 2014 using Scale SSA-2014	Generational projection from 2014 using Scale MP-2021	Same as Baseline	Acceptable Change																																	
Base Mortality - Disabled	2019AVR MPMO306PF.pdf p53	108% of the RP-2014 Disabled Retiree Mortality Table	Pri-2012 Disabled Mortality Table	Same as Baseline	Acceptable Change																																	
Mortality Improvement - Disabled	2019AVR MPMO306PF.pdf p53	Generational projection from 2014 using Scale SSA-2014	Generational projection from 2014 using Scale MP-2021	Same as Baseline	Acceptable Change																																	
Retirement - Actives	2019AVR MPMO306PF.pdf p55	<table border="1"> <thead> <tr> <th>Age</th> <th>Annual Retirement Rates¹</th> </tr> </thead> <tbody> <tr> <td>60-64</td> <td>15%</td> </tr> <tr> <td>65-67</td> <td>25%</td> </tr> <tr> <td>68-69</td> <td>50%</td> </tr> <tr> <td>70 & older</td> <td>100%</td> </tr> </tbody> </table> ¹ If eligible	Age	Annual Retirement Rates ¹	60-64	15%	65-67	25%	68-69	50%	70 & older	100%	Same as Pre-2021 Zone Cert	Same as Baseline	No Change																							
Age	Annual Retirement Rates ¹																																					
60-64	15%																																					
65-67	25%																																					
68-69	50%																																					
70 & older	100%																																					
Retirement - TVs	2019AVR MPMO306PF.pdf p55	Age 60 with at least 20 years of service, or age 65, or completion of service requirement if later.	Same as Pre-2021 Zone Cert	Same as Baseline	No Change																																	
Turnover	2019AVR MPMO306PF.pdf p54	<table border="1"> <thead> <tr> <th rowspan="2">Age</th> <th colspan="2">Rate (%)</th> </tr> <tr> <th>Disability</th> <th>Withdrawal²</th> </tr> </thead> <tbody> <tr> <td>20</td> <td>0.05</td> <td>17.84</td> </tr> <tr> <td>25</td> <td>0.05</td> <td>17.22</td> </tr> <tr> <td>30</td> <td>0.05</td> <td>16.21</td> </tr> <tr> <td>35</td> <td>0.06</td> <td>14.86</td> </tr> <tr> <td>40</td> <td>0.06</td> <td>13.10</td> </tr> <tr> <td>45</td> <td>0.18</td> <td>10.84</td> </tr> <tr> <td>50</td> <td>0.40</td> <td>7.92</td> </tr> <tr> <td>55</td> <td>0.85</td> <td>4.40</td> </tr> <tr> <td>60</td> <td>1.74</td> <td>1.20</td> </tr> </tbody> </table> ² Withdrawal rates do not apply at or beyond early retirement age.	Age	Rate (%)		Disability	Withdrawal ²	20	0.05	17.84	25	0.05	17.22	30	0.05	16.21	35	0.06	14.86	40	0.06	13.10	45	0.18	10.84	50	0.40	7.92	55	0.85	4.40	60	1.74	1.20	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Age	Rate (%)																																					
	Disability	Withdrawal ²																																				
20	0.05	17.84																																				
25	0.05	17.22																																				
30	0.05	16.21																																				
35	0.06	14.86																																				
40	0.06	13.10																																				
45	0.18	10.84																																				
50	0.40	7.92																																				
55	0.85	4.40																																				
60	1.74	1.20																																				
Disability	2019AVR MPMO306PF.pdf p54	Same as Pre-2021 Zone Cert	Same as Pre-2021 Zone Cert	Same as Baseline	No Change																																	
Optional Form Elections - Actives	2019AVR MPMO306PF.pdf p56	50% of all participants are assumed to elect the Life Annuity, 30% of all participants are assumed to elect the 50% Husband and Wife, and 20% of all participants are assumed to elect the 75% Joint and Survivor pension.	Same as Pre-2021 Zone Cert	Same as Baseline	No Change																																	
Optional Form Elections - TVs	2019AVR MPMO306PF.pdf p56	50% of all participants are assumed to elect the Life Annuity, 30% of all participants are assumed to elect the 50% Husband and Wife, and 20% of all participants are assumed to elect the 75% Joint and Survivor pension.	Same as Pre-2021 Zone Cert	Same as Baseline	No Change																																	
Marital Status	2019AVR MPMO306PF.pdf p55	75% married	Same as Pre-2021 Zone Cert	Same as Baseline	No Change																																	
Spouse Age Difference	2019AVR MPMO306PF.pdf p55	Spouses of male participants are three years younger and spouses of female participants are three years older.	Same as Pre-2021 Zone Cert	Same as Baseline	No Change																																	
Active Participant Count	2020Zone20200330MPMO306PF.pdf p10	The number of active participants as of January 1, 2019 are assumed to decline by 6% for 2020, and remain level until insolvency.	The number of active participants as of January 1, 2019 are assumed to decline by 6% for 2020, and remain level through 2051.	In conjunction with the CBU assumption change, the number of active participants is assumed to change such that future average wages are consistent with the assumed average wage growth.	Other Change																																	
New Entrant Profile	N/A	Not used	Based on the characteristics of new entrants and rehires to the plan in the five plan years preceding the plan's SFA participant census data date of January 1, 2021 (reflecting all new entrants and rehires in those five plan years rather than only those remaining in service), with five-year age bands. New entrants are assumed to enter with average vesting credits for the respective age band.	Same as Baseline	Acceptable Change																																	
Missing or Incomplete Data	2019AVR MPMO306PF.pdf p55	Same as those exhibited by participants with similar known characteristics. If not specified, participants are assumed to be male.	Same as Pre-2021 Zone Cert	Same as Baseline	No Change																																	
"Missing" Terminated Vested Participant Assumption		No exclusion	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	This assumption was not specified in the Pre-2021 Zone Cert.																																
Treatment of Participants Working Past Retirement Date	2019AVR MPMO306PF.pdf p55	Working pensioners are assumed to permanently cease accruing benefits according to the rates as described in 2019 AVR on page 55	Same as Pre-2021 Zone Cert	Same as Baseline	No Change																																	
Assumptions Related to Reciprocity	N/A	None	Same as Pre-2021 Zone Cert	Same as Baseline	No Change																																	
Other Demographic Assumption 1																																						
Other Demographic Assumption 2																																						
Other Demographic Assumption 3																																						

NON-DEMOGRAPHIC ASSUMPTIONS

Contribution Base Units	2020Zone20200330MPMO306PF.pdf p10	Total CBUs would decline by 6% for 2020 and remain level until insolvency.	Total CBUs would decline by 6% for 2020 and remain level through 2051.	Actual 2022 CBUs for 2022, 2023 CBUs for calendar years 2023 through 2033, then reduced by 1% per year, thereafter.	Generally Acceptable Change	
Contribution Rate	2019AVR MPMO306PF.pdf p59	Based on the census data as of January 1, 2019, 17.10% of gross wages	Based on census data as of January 1, 2022, 17.72% of gross wages	Same as Baseline	Acceptable Change	17.10% is not specified in the 2019 AVR.
Administrative Expenses	2019AVR MPMO306PF.pdf p56 and 2020Zone20200330MPMO306PF.pdf p10	Assumed annual expenses of \$300,000 for 2019 were assumed to increase 2% per year until insolvency.	Assumed annual expenses of \$300,000 for 2019 were assumed to increase 2% per year, plus an adjustment for the PBGC premium increase in 2031, and limited to 15% of benefit payments for post-certification projection years.	Assumed annual expenses of \$300,000 for 2019 were assumed to increase 2% per year, plus an adjustment for the PBGC premium increase in 2031, and limited to 15% of benefit payments for post-certification projection years, but not to go below \$275,000. A one-time increase of \$213,111 to the administrative expenses in calendar year 2023 due to refiling the Revised Application and one-time increase of \$30,000 in calendar year 2024 due to filing this Revised Application.	Other Change	

Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	MPMO306PF
EIN:	13-6613842
PN:	001

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
Assumed Withdrawal Payments - Currently Withdrawn Employers	2020Zone20200330MPMO306PF.pdf/p10	Actual payments through projected insolvency expected under payment schedules for employers already withdrawn	Actual payments through 2051 expected under payment schedules for employers already withdrawn	Actual payments through 2051 expected under payment schedules for three of the four employers already withdrawn and making payments as of September 30, 2022. Actual payments made including a settlement for the remaining one employer. Additional outstanding withdrawal liability for withdrawn employers not in payment status as of September 30, 2022 is assumed to be recovered at a level based on information of already settled or negotiated settlements.	Other Change	
Assumed Withdrawal Payments -Future Withdrawals		No withdrawal liability payments were assumed for future withdrawn employers.	Same as Pre-2021 Zone Cert	Same as Pre-2021 Zone Cert	No Change	This assumption was not specified in the Pre-2021 Zone Cert.
Other Assumption 1		No wage growth was assumed	Same as Pre-2021 Zone Cert	3%	Other Change	This assumption was not specified in the Pre-2021 Zone Cert.
Other Assumption 2						
Other Assumption 3						

CASH FLOW TIMING ASSUMPTIONS

Benefit Payment Timing		Beginning of Month	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Contribution Timing		End of Month	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Withdrawal Payment Timing		End of Month	End of Quarter	Same as Baseline	No Change	
Administrative Expense Timing		End of Month	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Other Payment Timing						

Create additional rows as needed.