

February 29, 2024

Pension Benefit Guaranty Corporation
1200 K Street, NW
Washington, DC 20005

Submitted electronically to multiemployerprogram@pbgc.gov

Re: Application for Special Financial Assistance (Resubmission)

To Whom It May Concern:

This is an application by the Board of Trustees of the Pacific Coast Shipyards Pension Fund ("Plan") for special financial assistance ("SFA") from the Pension Benefits Guaranty Corporation ("PBGC") under the American Rescue Plan Act of 2021 ("ARPA"). The amount of SFA requested in this application is **\$17,823,329**. The following statements, certifications, and other documents are required in PBGC's instructions for an application for SFA.

The Plan is a multiemployer defined benefit pension plan that has been certified to be in critical and declining status. The Plan covers about 500 participants and beneficiaries. Without SFA, the Plan is projected to go insolvent by the Plan year beginning April 1, 2031, and will need to apply to the PBGC for loan assistance and pay its participants and beneficiaries reduced benefits.

The Trustees, with guidance from their Plan professionals, have reviewed the rules and regulations regarding this SFA application and have agreed that it is in the best interest of the participants to submit this SFA application as early as possible.

We thank PBGC for its hard work in implementing and administering this important program. Please do not hesitate to contact us if you have questions regarding this application, or if you need more information.

Sincerely,

Carl Hanson

D. Carl Hanson
Chairman

Pacific Coast Shipyards Pension Fund

Application for Special Financial Assistance | Section D: Plan Statements

EIN 94-6128040 / PN 001

**Application for Special Financial Assistance
Required Trustee Signatures**

As required under §4262.6(b) of the Pension Benefit Guaranty Corporation ("PBGC") final rule on applications for special financial assistance ("SFA"), this page provides signatures for current members of the Board of Trustees who have been authorized to sign the Plan's application for SFA.

Carl Hanson

D. Carl Hanson
Trustee

February 29, 2024

J Hart

James Hart
Trustee

February 29, 2024

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(1) Cover Letter and Signatures

The preceding pages provide the cover letter for the application for special financial assistance (“SFA”) and required signatures from authorized members of the Board of Trustees.

(2) Plan Sponsor and Authorized Representatives

The following identifies the plan sponsor and authorized representatives, as well as their contact information. The Plan’s Administrator, legal counsel, and actuaries named below are authorized representatives for the Plan.

Plan Sponsor Board of Trustees
Pacific Coast Shipyards Pension Fund
7180 Koll Center Parkway, Suite 200
Pleasanton, CA 94566
Phone: 925.208.9999

Fund Administrator Vanessa Phillips
BeneSys Administrators
7180 Koll Center Parkway, Suite 200
Pleasanton, CA 94566
Phone: 925.398.7060
Email: vanessa.phillips@benesys.com

Legal Counsel Charles P. Scully II
Law Offices of Carroll & Scully, Inc.
300 Montgomery Street, Suite 735
San Francisco, CA 94104
Phone: 415.362.0241
Email: carr_scu@pacbell.net

Actuary Mark Hamwee, FSA
Segal
180 Howard St., Suite 1100
San Francisco, CA 94105
Phone: 415.263.8259
Email: mhamwee@segalco.com

(3) Eligibility for SFA

The Pacific Coast Shipyards Pension Fund meets the eligibility requirements under ERISA §4262.3(a)(1) as the Plan was certified to be in critical and declining status as of April 1, 2020.

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(4) Priority Status

None. The plan's application is submitted after March 11, 2023.

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

The Fund has no future contributions because the plan terminated by mass withdrawal on January 11, 2021.

There are two former contributing employers for whom additional background information is called for:

a) Puglia Engineering Inc. / BAE Systems Inc.

In 2018, Puglia Engineering Inc. closed its shipyard operation in San Francisco, California, resulting in a complete withdrawal, and was assessed \$14,887,521 in withdrawal liability. The majority of Puglia Control Group members filed for bankruptcy. The bankruptcy court ruled that the Plan's claim for withdrawal liability was allowed in full but due to a lack of assets provided for a zero dollar payment of withdrawal liability. The Puglia Control Group members who did not file for bankruptcy were sued in United States District Court, resulting in a default judgment for the entire amount of withdrawal liability assessed. However, Collection Counsel advised that there were no assets of these Puglia Control Group members and the Trustees closed the matter as uncollectible.

Puglia Engineering Inc. had acquired the San Francisco Shipyard operation through a stock sale by BAE Systems Inc. Upon conclusion of Puglia Engineering Inc.'s contributions the Plan entered into a Tolling Agreement with the BAE Systems, Inc. Control Group. Once it became clear that there would be no withdrawal liability collected from the Puglia Control Group, the Trustees terminated the Tolling Agreement and assessed withdrawal liability against the BAE Systems, Inc. Control Group premised upon the concept of a transaction to evade or avoid withdrawal liability under ERISA Section 4212(c). The BAE Systems Control Group commenced quarterly withdrawal liability payments and by November 2021 an arbitration on this assessment had been commenced. Subsequent to the selection of an arbitrator but prior to substantive arbitration proceedings, the parties reached a settlement on the withdrawal liability assessment. The BAE Systems Control Group made total payments of \$6.5 million, including quarterly amounts previously paid and a lump sum payment. These payments have been reflected in the asset value as of the SFA measurement date.

b) Delta Sandblasting, Inc. (Delta)

Delta paid contributions to the Trust Fund pursuant to a series of collective bargaining agreements. After a collective bargaining agreement expired in August of 2015, Delta in

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March 2016 reduced its contribution amount by the amount of the mandatory rehabilitation plan supplemental contribution payments, and an unfair labor practice charge was filed with the National Labor Relations Board (NLRB). By September 2017 an Administrative Law Judge of the NLRB issued a decision that the unilateral rate reduction in contributions was an unfair labor practice under the National Labor Relations Act and ordered Delta to make all delinquent contributions and to continue to make future contributions until the employer and Union bargained in good faith to a contrary agreement or a bona fide impasse in collective bargaining negotiations occurred. Delta then sought review of the ruling by the National Labor Relations Board and a three member panel was appointed to hear the matter. In October of 2018 that Panel upheld the Administrative Law Judge's decision.

Delta then timely petitioned for review of the Board's Order and the NLRB filed an application for enforcement of the Board's Order. These matters were consolidated before the Ninth Circuit in January 2019. In March 2020 the Ninth Circuit rejected Delta's appeal and granted the Board's application for enforcement.

Delta then filed a bankruptcy in the Northern District of California Bankruptcy Court. In the midst of that bankruptcy proceeding the collective bargaining parties abandoned the collective bargaining agreement, and the Fund was terminated by mass withdrawal on January 11, 2021. The Trustees filed a bankruptcy claim for \$7.7 million in withdrawal liability. In addition to the withdrawal liability bankruptcy claim, claims were also filed for priority and non-priority delinquent contributions.

The Plan of Reorganization of Delta approved by the Bankruptcy Court resulted in two separate and distinct streams of payments from the employer to the Trust Fund.

The first stream of payments involves bankruptcy priority delinquent contributions with \$13,941.84 payable quarterly commencing on April 16, 2021 with the final payment to be made on October 16, 2025.

The second stream of payments under the Bankruptcy Court's Plan of Reorganization consists of 12 quarterly payments of \$20,000 which commenced in June 2021 and are scheduled for a final payment in March 2024. This stream of payments reflects both the claim for withdrawal liability payments as well as the claim for non-priority delinquent contributions.

Treatment of the foregoing for this SFA Application;

For this application, future withdrawal liability and delinquent contribution payments totaling \$307,659 were assumed. The amount is based on the remaining Delta payment schedules after December 31, 2022, and an assumed likelihood of collection of 100%. The assumed remaining stream of payments to be collected after the Dec. 31, 2022 SFA measurement date is:

\$40,357 on January 1, 2023

\$33,941.84 per quarter in 2023

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\$33,941.84 in Q1 of 2024

\$13,941.84 per quarter thereafter up to and including Q4 of 2025

(6) a. Changes to Assumptions for SFA Eligibility

Not applicable, as the Plan is eligible for SFA based on actuarial certification of plan status completed before January 1, 2021.

(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 than those used in the most recent status certification completed before January 1, 2021. In other words, status certification for the plan year beginning April 1, 2020 (the "2020 status certification").

Mortality Rates	
Assumption from 2020 zone certification:	<p><u>Post-Retirement Healthy:</u> RP-2006 Blue Collar Healthy Annuitant Mortality Tables, set forward one year, with generational projection using Scale MP-2017 from 2006</p> <p><u>Post-Retirement Disabled:</u> RP-2006 Disabled Retiree Mortality Tables, with generational projection using Scale MP-2017 from 2006</p> <p><u>Pre-Retirement:</u> RP-2006 Blue Collar Employee Mortality Tables, set forward one year, with generational projection using Scale MP-2017 from 2006</p>
Assumption for SFA Application:	<p><u>Post-Retirement Healthy:</u> Pri-2012 Blue Collar Healthy Retiree Mortality Tables (amount-weighted) with generational projection using Scale MP-2021 from 2012</p> <p><u>Post-Retirement Disabled:</u> Pri-2012 Disabled Retiree Mortality Tables (amount-weighted) with generational projection using Scale MP-2021 from 2012</p> <p><u>Pre-Retirement:</u> Pri-2012 Blue Collar Employee Mortality Tables (amount-weighted) with generational projection using Scale MP-2021 from 2012</p>
Rationale for Change:	The prior mortality tables are outdated and no longer reasonable. The new mortality assumption is an "acceptable" assumption change, as per sections III.B and III.C of PBGC's non-binding guidance on SFA Assumptions.
Administrative Expense	
Assumption from 2020 zone certification:	\$330,000 for plan year April 1, 2019 - March 31, 2020, increasing by 2% per year through plan year April 1, 2032 - March 31, 2033.

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Assumption for SFA Application: \$330,000 for plan year April 1, 2019 - March 31, 2020, increasing by 2% per year up to March 31, 2023, and \$315,000 for plan year April 1, 2023 – March 31, 2024, increasing by 2% per year. The amount of administrative expenses for the plan year beginning April 1, 2031 is adjusted to reflect the increase in the PBGC flat rate premium to \$52. The total amount of projected administrative expenses in each future plan year is limited to 15% of benefit payments in that plan year.

Rationale for Change: The assumption from the 2020 status certification is no longer reasonable, given that the plan was an ongoing plan at the time, but is now terminated. SFA-related fees have elevated the plan operating expenses recently but those fees are not expected to continue beyond 2024. Due to the terminated status benefit payments will decline steadily and we believe it is reasonable to limit assumed administrative expenses to 15% of projected benefit payments due to the diminishing size of the plan.

Contribution Base Units (CBUs)

Assumption from 2020 zone certification: 28,894 contributory hours per year at \$15.64 per hour

Assumption for SFA Application: No future contributory hours or benefit accruals

Rationale for Change: The Plan terminated by mass withdrawal on January 11, 2021, and therefore it is no longer appropriate or reasonable to assume any future contributory hours or benefit accruals.

Future Withdrawal Liability Payments

Assumption from 2020 zone certification: 20 years of payments at \$1,345,296 per year, payable in quarterly installments of \$336,324, beginning October 2020.

Assumption for SFA Application: No withdrawal liability payments after December 31, 2022.

Rationale for Change: As noted in section (5) above, Puglia is not anticipated to make payments and BAE Systems fully settled its obligation in November 2021. There are no other employers that have been assessed for which payments are pending. Therefore it is no longer reasonable to assume collection of any future withdrawal liability payments, except for the Delta Reorganization payments discussed above in section (5) and immediately below.

Future Payments Due from “Delta Sandblasting” under its Plan of Reorganization

Assumption from 2020 zone certification: No withdrawal liability or delinquent contribution payments assumed. Delta was still a participating employer at the time.

Assumption for SFA Application: Beginning with Q1 of 2023, one payment of \$40,357 and five quarterly payments of \$33,941.84, then seven quarterly payments of \$13,941.84, totaling \$307,659.

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Rationale for Change:

As discussed in section (5) above, these payments are based on Delta's Plan of Reorganization payment schedule, and reflect an assumed 100% likelihood of collectability.

(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 and does not intend to do so. Therefore, the Plan does not anticipate having to reinstate suspended benefits.

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

This is to certify that the requested amount of Special Financial Assistance (“SFA”) of **\$17,823,329** is the amount to which Pacific Coast Shipyards Pension Fund (“Plan”) is entitled under section 4262(j)(1) of ERISA and §4262.4 of PBGC’s SFA regulation. The amount of SFA for the Plan was calculated as of the SFA measurement date of December 31, 2022 in accordance with generally accepted actuarial principles and practices and the provisions under §4262.4(e) of PBGC’s SFA regulation.

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

The calculation of the amount of SFA is based on the assumptions and methods used in the 2020 certification of actuarial plan status, dated June 30, 2020, modified as described in Section D, Item 6b of the “General Instructions for Multiemployer Plans Applying for Special Financial Assistance.” It is based on the participant data used for the March 31, 2022 actuarial valuation of the Plan, dated October 24, 2022. This data was supplied by the Fund Administrator and the census data date is March 31, 2022. As described in Section B, item 9 of the “General Instructions for Multiemployer Plans Applying for Special Financial Assistance,” the participant census data as of March 31, 2022 was adjusted to remove any participant that died on or before the census date that was identified in the most recent death audit. The participant census data used for this SFA application reflects the results of an independent death audit performed by PBGC.

The calculation of the SFA amount is also based on 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. 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.

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

I am a member of the American Academy of Actuaries and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. To the best of my knowledge, the information supplied herein is complete and accurate. Each prescribed assumption for the determination of the amount of SFA was applied in accordance with applicable law and regulations. In my opinion, all other assumptions are reasonable taking into account the experience of the plan and reasonable expectations.

Mark Hamwee

Mark Hamwee, FSA, MAAA
Vice President & Actuary
Enrolled Actuary No. 23-05829

Attachment to SFA Application Section E(5) – Enrolled Actuary Certification

The following assumptions were used to determine the SFA amount:

SFA Measurement Date	December 31, 2022																												
Census Data as of	March 31, 2022 valuation data																												
Interest Rates	SFA Assets: 3.77% Non-SFA Assets: 5.50%																												
Mortality Rates	Pre-Retirement Employees: Pri-2012 Blue Collar Employee Mortality Tables (amount-weighted) with generational projection using Scale MP-2021 from 2012 Post-Retirement Healthy: Pri-2012 Blue Collar Healthy Retiree Mortality Tables (amount-weighted) with generational projection using Scale MP-2021 from 2012 Disabled Retirees: Pri-2012 Disabled Retiree Mortality Tables (amount-weighted) with generational projection using Scale MP-2021 from 2012																												
Retirement Rates for Inactive Vested Participants	<table border="1"> <thead> <tr> <th>Age</th> <th>Annual Retirement Rate</th> </tr> </thead> <tbody> <tr><td>55</td><td>10%</td></tr> <tr><td>56</td><td>5%</td></tr> <tr><td>57</td><td>5%</td></tr> <tr><td>58</td><td>5%</td></tr> <tr><td>59</td><td>5%</td></tr> <tr><td>60</td><td>5%</td></tr> <tr><td>61</td><td>10%</td></tr> <tr><td>62</td><td>35%</td></tr> <tr><td>63</td><td>15%</td></tr> <tr><td>64</td><td>15%</td></tr> <tr><td>65</td><td>35%</td></tr> <tr><td>66</td><td>35%</td></tr> <tr><td>67 & Over</td><td>100%</td></tr> </tbody> </table>	Age	Annual Retirement Rate	55	10%	56	5%	57	5%	58	5%	59	5%	60	5%	61	10%	62	35%	63	15%	64	15%	65	35%	66	35%	67 & Over	100%
Age	Annual Retirement Rate																												
55	10%																												
56	5%																												
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65	35%																												
66	35%																												
67 & Over	100%																												
Contribution Base Units (CBUs)	No future contributory hours or benefit accruals																												
Unknown Data for Participants	Same as those exhibited by participants with similar known characteristics. If not specified, participants are assumed to be male.																												
Exclusion of Inactive Vested Participants	Inactive participants over age 75 on the census date are excluded																												
Percent Married	85% of the non-retired participants are married at the time of death																												

Age of Spouse	Females are 4 years younger than males
Benefit Election	All future pensioners are assumed to elect the Life Annuity Option.
Delayed Retirement Factors	Inactive vested participants retiring after attainment of normal retirement age qualify for delayed retirement increases of 9% per year for each of the first five years after normal retirement age.
Annual Administrative Expenses	<p>Administrative expenses are assumed to increase by 2% per year for each plan year from the 2020 status certification. The amount of administrative expenses for the plan year beginning April 1, 2023 is further revised to \$315,000, increasing by 2% per year and adjusted to reflect the increase in the PBGC flat rate premium to \$52 for the plan year beginning April 1, 2031.</p> <p>The total amount of projected administrative expenses in each future plan year is limited to 15% of benefit payments.</p>
Collectability of Withdrawal Liability and Other Payments	No withdrawal liability payments after December 31, 2022. Future payments as follows from Delta Sandblasting pursuant to its Reorganization Plan: one payment of \$40,357 and five quarterly payments of \$33,941.84 beginning with Q1 of 2023, then seven quarterly payments of \$13,941.84, totaling \$307,659.

(10) Penalty of Perjury Statement Pursuant to PBGC Regulations §4262.6(b)

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 Pacific Coast Shipyards Pension Fund and that I have examined this application, including accompanying documents, and, to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, all statements of fact contained in the application are true, correct, and not misleading because of omission of any material fact; and all accompanying documents are what they purport to be.

Name: Carl Hanson

Name: James Hart

Signature: Carl Hanson

Signature: [Handwritten Signature]

Date: 2/29/2024 | 9:35 AM EST

Date: 2/29/2024 | 10:47 AM EST

Title: Union Trustee

Title: Employer Trustee

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
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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:	PCSYPF
EIN:	94-6128040
PN:	001
SFA Amount Requested:	\$17,823,329.00

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		N/A	N/A
d.		Did the plan previously file a lock-in application?	Yes No	Yes	N/A	N/A	March 30, 2023 filing date.	N/A	N/A
e.		Has this plan been terminated?	Yes No	Yes	N/A	N/A	Date of plan termination: January 11, 2021	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	PlanDoc PCSYPF.pdf, Amend1 PCSYPF.pdf, Amend2 PCSYPF.pdf, Amend3 PCSYPF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
2.	Section B, Item (1)b.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	Yes	Trust PCSYPF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
3.	Section B, Item (1)c.	Does the application include the most recent IRS determination letter? Enter N/A if the plan does not have a determination letter.	Yes No N/A	Yes	Determination PCSYPF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
4.	Section B, Item (2)	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the filing date of the initial application? Enter N/A if no actuarial valuation report was prepared because it was not required for any requested year. Is each report provided as a separate document using the required filename convention?	Yes No N/A	Yes	2018AVR PCSYPF.pdf, 2019AVR PCSYPF.pdf, 2020AVR PCSYPF.pdf, 2021AVR PCSYPF.pdf, 2022AVR PCSYPF.pdf	N/A	Five reports are provided.	Most recent actuarial valuation for the plan	YYYYAVR Plan Name
5.a.		Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No	Yes	RehabPlan PCSYPF.pdf	N/A	The plan is terminated with no additional plan contributions.	Rehabilitation plan (or funding improvement plan, if applicable)	N/A

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

v20230727

APPLICATION CHECKLIST

Plan name:	PCSYPF
EIN:	94-6128040
PN:	001
SFA Amount Requested:	\$17,823,329.00

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:
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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
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		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
6.	Section B, Item (4)	Does the application include the plan's most recently filed (as of the filing date of the initial application) Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)? Is the 5500 filing provided as a single document using the required filename convention?	Yes No	Yes	2020Form5500 PCSYPF.pdf	N/A	No Form 5500 after 2020 because of plan termination.	Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name
7.a.		Does the application include the plan actuary's certification of plan status ("zone certification") for the 2018 plan year and each subsequent annual certification completed before the filing date of the initial application? Enter N/A if the plan does not have to provide certifications for any requested plan year. Is each zone certification (including the additional information identified in Checklist Items #7.b. and #7.c. below, if applicable) provided as a single document, separately for each plan year, using the required filename convention?	Yes No N/A	Yes	2018Zone20180629 PCSYPF.pdf, 2019Zone20190628 PCSYPF.pdf, 2020Zone20200630 PCSYPF.pdf	N/A	Three zone certifications are provided. No certifications after 2020 because of plan termination.	Zone certification	YYYYZoneYYYYMMDD Plan Name, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared.
7.b.	Section B, Item (5)	Does the application include documentation for all zone certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes? If such information is provided in an addendum, addendums are only required for the most recent actuarial certification of plan status completed before January 1, 2021 and each subsequent annual certification. Is this information included in the single document in Checklist Item #7.a. for the applicable plan year?	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A	Documentation for 2020 zone certification is included in the 2019 valuation report from checklist item #4.	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:	PCSYPF
EIN:	94-6128040
PN:	001
SFA Amount Requested:	\$17,823,329.00

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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
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	PCSYPF Bank statement.pdf, PCSYPF Admin Bank.pdf, PCSYPF Mainstay.pdf, PCSYPF MetWest.pdf, PCSYPF Vanguard GRW.pdf, PCSYPF iShares Core.pdf, PCSYPF iShares.pdf, PCSYPF Hatteras.pdf, PCSYPF Clearing.pdf, PCSYPF Lord AB.pdf	N/A		Bank/Asset statements for all cash and investment accounts	N/A
9.	Section B, Item (7)	Does the application include the most recent plan financial statement (audited, or unaudited if audited is not available)? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	2022FinStmt PCSYPF.pdf, AuditedFinStmt PCSYPF.pdf	N/A	The March 31, 2022 audited financial statements can be found in "AuditedFinStmt PCSYPF.pdf" uploaded as document type 18.Other	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	N/A		N/A	The plan does not have a written policy regarding withdrawal liability.	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 PCSYPF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name
11.b.		If any known deaths occurred before the date of the census data used for SFA purposes, is a statement certifying these deaths were reflected for SFA calculation purposes provided?	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #11.a.	N/A		N/A	N/A - include as part of documents in Checklist Item #11.a.

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

v20230727

APPLICATION CHECKLIST

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Plan name:	PCSYPF
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PN:	001
SFA Amount Requested:	\$17,823,329.00

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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	Yes	Terminated Vested PCSYPF.xlsx	N/A		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	ACH PCSYPF.pdf	N/A		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 PCSYPF.xlsx	N/A		Financial assistance spreadsheet (template)	Template 1 Plan Name
14.	Section C, Item (2)	If the plan was required to enter 10,000 or more participants on line 6f of the most recently filed Form 5500 (by the filing date of the initial application), does the application include a current listing of the 15 largest contributing employers (the employers with the largest contribution amounts) and the amount of contributions paid by each employer during the most recently completed plan year before the filing date of the initial application (without regard to whether a contribution was made on account of a year other than the most recently completed plan year)? If this information is required, it is required for the 15 largest contributing employers even if the employer's contribution is less than 5% of total contributions. Enter N/A if the plan is not required to provide this information. See Template 2. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A		Contributing employers	Template 2 Plan Name

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

v20230727

APPLICATION CHECKLIST

Plan name:	PCSYPF
EIN:	94-6128040
PN:	001
SFA Amount Requested:	\$17,823,329.00

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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 PCSYPF.xlsx	N/A		Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name
16.a.	Section C, Items (4)a., (4)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 PCSYPF.xlsx	N/A		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

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

v20230727

APPLICATION CHECKLIST

Plan name:	PCSYPF
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PN:	001
SFA Amount Requested:	\$17,823,329.00

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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
16.b.iii.	Addendum D Section C, Item (4)a. - MPRA plan information B Addendum D Section C, Item (4)c. (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 PCSYPF.xlsx	N/A	This information has been uploaded to document type 18 - Other	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:	PCSYPF
EIN:	94-6128040
PN:	001
SFA Amount Requested:	\$17,823,329.00

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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
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:	PCSYPF
EIN:	94-6128040
PN:	001
SFA Amount Requested:	\$17,823,329.00

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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
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 PCSYPF.xlsx	N/A	This information has been uploaded to document type 18 - Other	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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EIN:	94-6128040
PN:	001
SFA Amount Requested:	\$17,823,329.00

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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
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

Plan name:	PCSYPF
EIN:	94-6128040
PN:	001
SFA Amount Requested:	\$17,823,329.00

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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
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 PCSYPF.xlsx	N/A		Financial assistance spreadsheet (template)	Template 7 Plan Name
20.a.	Section C, Item (8)	Does the application include details of the projected contributions and withdrawal liability payments used to calculate the requested SFA amount, including total contributions, contribution base units (including identification of base unit used), average contribution rate(s), reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and any other identifiable contribution streams? See Template 8.	Yes No	Yes	Template 8 PCSYPF.xlsx	N/A	This information has been uploaded to document type 18 - Other	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 PCSYPF.xlsx	N/A		Financial assistance spreadsheet (template)	Template 10 Plan Name

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

v20230727

APPLICATION CHECKLIST

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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 PCSYPF.pdf	2	Identify here the name of the single document that includes all information requested in Section D of the SFA Filing Instructions (Checklist Items #22 through #29.c.): SFA App PCSYPF.pdf.	Financial Assistance Application	SFA App Plan Name
23.a.		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	1	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.	Section D, Item (1)	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		This plan is not a MPRA plan.	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	3		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	3	Basis for eligibility for SFA: The plan is in Critical and Declining status.	N/A	N/A - included as part of SFA App Plan Name
26.a.		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		The plan's application is submitted after March 11, 2023.	N/A	N/A - included as part of SFA App Plan Name
26.b.	Section D, Item (4)	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		The plan is not submitting an emergency application.	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	4, 5, 6		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		No assumption changes for determining eligibility.	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	6, 7, 8		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		The plan does not use a plan specific mortality table.	N/A	N/A - included as part of SFA App Plan Name

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

v20230727

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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		No suspension was implemented.	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		Yes was not entered for checklist item #28.a.	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		The plan did not restore benefits.	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 PCSYPF.xlsx	N/A		Special Financial Assistance Checklist	App Checklist Plan Name
30.b.	Section E, Item (1) - Addendum A	If the plan is required to provide information required by Addendum A of the SFA Filing Instructions (for "certain events"), are the additional Checklist Items #40.a. through #49.b. completed? Enter N/A if the plan is not required to submit the additional information described in Addendum A.	Yes No N/A	N/A	N/A	N/A	The plan is not required to provide this information.	Special Financial Assistance Checklist	N/A

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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	Eligible based on a certification of plan status completed before 1/1/2021.	Financial Assistance Application	SFA Elig Cert CD Plan Name

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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	The plan does not claim eligibility under Section 4262.3(a)(3).	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	The plan does not claim eligibility under Section 4262.3(a)(3).	Financial Assistance Application	N/A - included in SFA Elig Cert C Plan Name

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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	N/A		N/A	The plan's application is submitted after March 11, 2023.	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 PCSYPF.pdf	N/A		Financial Assistance Application	SFA Amount Cert 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
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	The plan is not a MPRA plan.	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 PCSYPF.pdf	N/A		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 PCSYPF.pdf	N/A		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:	PCSYPF
EIN:	94-6128040
PN:	001
SFA Amount Requested:	\$17,823,329.00

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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
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	The plan did not suspend benefits.	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	The plan was not partitioned.	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 PCSYPF.pdf	N/A		Financial Assistance Application	Penalty Plan Name

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

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

40.a.	Addendum A for Certain Events Section C, Item (4)	Does the application include an additional version of Checklist Item #16.a. (also including Checklist Items #16.c., #16.d., and #16.e.), that shows the determination of the SFA amount <u>using the basic method</u> described in § 4262.4(a)(1) as if <u>any events had not occurred</u> ? 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:	PCSYPF
EIN:	94-6128040
PN:	001
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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

Plan name:	PCSYPF
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SFA Amount Requested:	\$17,823,329.00

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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
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:	PCSYPF
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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
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

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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
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)

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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
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

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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
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

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

Plan name:	PCSYPF
EIN:	94-6128040
PN:	001
SFA Amount Requested:	\$17,823,329.00

-----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
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.

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:	PCSYPF
EIN:	94-6128040
PN:	001
Initial Application Date:	03/30/2023
SFA Measurement Date:	12/31/2022
Last day of first plan year ending after the measurement date:	03/31/2023

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

Non-SFA Interest Rate Used:	5.50%	Rate used in projection of non-SFA assets.
SFA Interest Rate Used:	3.77%	Rate used in projection of SFA assets.

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

Plan Interest Rate:	5.50%	Interest rate used for the funding standard account projections in the plan's most recently completed certification of plan status before 1/1/2021.
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Corresponding ERISA Section 303(h)(2)(C)(i), (ii), and (iii) rates disregarding modifications made under clause (iv) of such section.

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

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

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

Non-SFA Interest Rate Limit (lowest 3rd segment rate plus 200 basis points):		5.85%	This amount is calculated based on the other information entered above.
Non-SFA Interest Rate Calculation (lesser of Plan Interest Rate and Non-SFA Interest Rate Limit):	5.50%		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):		3.77%	This amount is calculated based on the other information entered.
SFA Interest Rate Calculation (lesser of Plan Interest Rate and SFA Interest Rate Limit):	3.77%		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:	PCSYPF	
EIN:	94-6128040	
PN:	001	
SFA Measurement Date:	12/31/2022	

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

PROJECTED BENEFIT PAYMENTS for:

SFA Measurement Date / 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
12/31/2022	03/31/2023	\$996,695	\$48,912	\$0	\$0	\$1,045,606
04/01/2023	03/31/2024	\$3,857,369	\$343,053	\$0	\$0	\$4,200,422
04/01/2024	03/31/2025	\$3,725,083	\$440,383	\$0	\$0	\$4,165,466
04/01/2025	03/31/2026	\$3,589,995	\$519,580	\$0	\$0	\$4,109,575
04/01/2026	03/31/2027	\$3,452,194	\$592,793	\$0	\$0	\$4,044,987
04/01/2027	03/31/2028	\$3,311,781	\$641,369	\$0	\$0	\$3,953,150
04/01/2028	03/31/2029	\$3,168,888	\$699,632	\$0	\$0	\$3,868,520
04/01/2029	03/31/2030	\$3,023,704	\$715,062	\$0	\$0	\$3,738,766
04/01/2030	03/31/2031	\$2,876,469	\$730,010	\$0	\$0	\$3,606,479
04/01/2031	03/31/2032	\$2,727,488	\$736,668	\$0	\$0	\$3,464,156
04/01/2032	03/31/2033	\$2,577,135	\$736,444	\$0	\$0	\$3,313,579
04/01/2033	03/31/2034	\$2,425,859	\$736,073	\$0	\$0	\$3,161,932
04/01/2034	03/31/2035	\$2,274,184	\$725,070	\$0	\$0	\$2,999,254
04/01/2035	03/31/2036	\$2,122,711	\$715,093	\$0	\$0	\$2,837,804
04/01/2036	03/31/2037	\$1,972,103	\$700,458	\$0	\$0	\$2,672,561
04/01/2037	03/31/2038	\$1,823,029	\$682,827	\$0	\$0	\$2,505,856
04/01/2038	03/31/2039	\$1,676,134	\$665,684	\$0	\$0	\$2,341,818
04/01/2039	03/31/2040	\$1,532,061	\$645,644	\$0	\$0	\$2,177,705
04/01/2040	03/31/2041	\$1,391,477	\$625,311	\$0	\$0	\$2,016,788
04/01/2041	03/31/2042	\$1,255,104	\$607,347	\$0	\$0	\$1,862,451
04/01/2042	03/31/2043	\$1,123,716	\$585,694	\$0	\$0	\$1,709,410
04/01/2043	03/31/2044	\$998,091	\$562,237	\$0	\$0	\$1,560,328
04/01/2044	03/31/2045	\$878,978	\$538,235	\$0	\$0	\$1,417,213
04/01/2045	03/31/2046	\$767,045	\$514,386	\$0	\$0	\$1,281,431
04/01/2046	03/31/2047	\$662,862	\$490,313	\$0	\$0	\$1,153,175
04/01/2047	03/31/2048	\$566,900	\$463,217	\$0	\$0	\$1,030,117
04/01/2048	03/31/2049	\$479,535	\$434,118	\$0	\$0	\$913,653
04/01/2049	03/31/2050	\$401,006	\$406,138	\$0	\$0	\$807,144
04/01/2050	03/31/2051	\$331,396	\$377,899	\$0	\$0	\$709,295

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:	PCSYPF	
EIN:	94-6128040	
PN:	001	
SFA Measurement Date:	12/31/2022	

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

SFA Measurement Date / Plan Year Start Date		Plan Year End Date	Total Participant Count at Beginning of Plan Year	PROJECTED ADMINISTRATIVE EXPENSES for:		
				PBGC Premiums	Other	Total
12/31/2022	03/31/2023		N/A		\$87,550	\$87,550
04/01/2023	03/31/2024		486.43	\$17,025	\$297,975	\$315,000
04/01/2024	03/31/2025		474.25	\$17,073	\$304,227	\$321,300
04/01/2025	03/31/2026		461.58	\$16,617	\$311,109	\$327,726
04/01/2026	03/31/2027		448.43	\$16,592	\$317,689	\$334,281
04/01/2027	03/31/2028		434.88	\$16,525	\$324,441	\$340,966
04/01/2028	03/31/2029		420.89	\$16,415	\$331,371	\$347,785
04/01/2029	03/31/2030		406.54	\$15,855	\$338,886	\$354,741
04/01/2030	03/31/2031		391.85	\$15,674	\$346,162	\$361,836
04/01/2031	03/31/2032		376.85	\$19,596	\$353,622	\$373,218
04/01/2032	03/31/2033		361.54	\$19,162	\$361,269	\$380,431
04/01/2033	03/31/2034		345.94	\$18,681	\$369,108	\$387,789
04/01/2034	03/31/2035		330.19	\$18,160	\$377,135	\$395,295
04/01/2035	03/31/2036		314.44	\$17,609	\$385,661	\$403,269
04/01/2036	03/31/2037		298.56	\$17,018	\$383,866	\$400,884
04/01/2037	03/31/2038		282.55	\$16,670	\$359,208	\$375,878
04/01/2038	03/31/2039		266.63	\$15,998	\$335,275	\$351,273
04/01/2039	03/31/2040		250.87	\$15,303	\$311,353	\$326,656
04/01/2040	03/31/2041		235.29	\$14,588	\$287,930	\$302,518
04/01/2041	03/31/2042		219.75	\$13,844	\$265,523	\$279,368
04/01/2042	03/31/2043		204.43	\$13,288	\$243,124	\$256,412
04/01/2043	03/31/2044		189.48	\$12,506	\$221,544	\$234,049
04/01/2044	03/31/2045		174.92	\$11,720	\$200,862	\$212,582
04/01/2045	03/31/2046		160.84	\$11,098	\$181,117	\$192,215
04/01/2046	03/31/2047		147.3	\$10,311	\$162,665	\$172,976
04/01/2047	03/31/2048		134.26	\$9,532	\$144,985	\$154,518
04/01/2048	03/31/2049		121.9	\$8,899	\$128,149	\$137,048
04/01/2049	03/31/2050		110.26	\$8,159	\$112,912	\$121,072
04/01/2050	03/31/2051		99.41	\$7,555	\$98,839	\$106,394

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:	PCSYPF	
EIN:	94-6128040	
PN:	001	
MPRA Plan?	No	Meets the definition of a MPRA plan described in § 4262.4(a)(3)?
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A	MPRA increasing assets method described in § 4262.4(a)(2)(i). MPRA present value method described in § 4262.4(a)(2)(ii).
SFA Measurement Date:	12/31/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$31,703,571	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$17,823,329	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:	04/01/2027	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:	5.50%	
SFA Interest Rate:	3.77%	

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4A-2)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 4A-3)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	03/31/2023	\$0	\$0	\$74,299	-\$1,045,606	\$0	-\$87,550	-\$1,133,156	\$158,678	\$16,848,851	\$0	\$427,999	\$32,205,869
04/01/2023	03/31/2024	\$0	\$0	\$135,767	-\$4,200,422		-\$315,000	-\$4,515,422	\$544,010	\$12,877,438	\$0	\$1,775,023	\$34,116,659
04/01/2024	03/31/2025	\$0	\$0	\$55,767	-\$4,165,466		-\$321,300	-\$4,486,766	\$394,879	\$8,785,551	\$0	\$1,877,936	\$36,050,363
04/01/2025	03/31/2026	\$0	\$0	\$41,826	-\$4,109,575		-\$327,726	-\$4,437,301	\$241,629	\$4,589,880	\$0	\$1,983,910	\$38,076,098
04/01/2026	03/31/2027	\$0	\$0	\$0	-\$4,044,987		-\$334,281	-\$4,379,268	\$84,641	\$295,254	\$0	\$2,094,185	\$40,170,283
04/01/2027	03/31/2028	\$0	\$0	\$0	-\$3,953,150		-\$340,966	-\$295,254	\$0	\$0	-\$3,998,863	\$2,091,936	\$38,263,357
04/01/2028	03/31/2029	\$0	\$0	\$0	-\$3,868,520		-\$347,785	\$0	\$0	\$0	-\$4,216,305	\$1,980,699	\$36,027,750
04/01/2029	03/31/2030	\$0	\$0	\$0	-\$3,738,766		-\$354,741	\$0	\$0	\$0	-\$4,093,507	\$1,861,385	\$33,795,628
04/01/2030	03/31/2031	\$0	\$0	\$0	-\$3,606,479		-\$361,836	\$0	\$0	\$0	-\$3,968,315	\$1,742,334	\$31,569,647
04/01/2031	03/31/2032	\$0	\$0	\$0	-\$3,464,156		-\$373,218	\$0	\$0	\$0	-\$3,837,374	\$1,623,800	\$29,356,074
04/01/2032	03/31/2033	\$0	\$0	\$0	-\$3,313,579		-\$380,431	\$0	\$0	\$0	-\$3,694,010	\$1,506,306	\$27,168,370
04/01/2033	03/31/2034	\$0	\$0	\$0	-\$3,161,932		-\$387,789	\$0	\$0	\$0	-\$3,549,721	\$1,390,263	\$25,008,912
04/01/2034	03/31/2035	\$0	\$0	\$0	-\$2,999,254		-\$395,295	\$0	\$0	\$0	-\$3,394,549	\$1,276,095	\$22,890,458
04/01/2035	03/31/2036	\$0	\$0	\$0	-\$2,837,804		-\$403,269	\$0	\$0	\$0	-\$3,241,073	\$1,164,133	\$20,813,518
04/01/2036	03/31/2037	\$0	\$0	\$0	-\$2,672,561		-\$400,884	\$0	\$0	\$0	-\$3,073,445	\$1,054,849	\$18,794,922
04/01/2037	03/31/2038	\$0	\$0	\$0	-\$2,505,856		-\$375,878	\$0	\$0	\$0	-\$2,881,734	\$949,434	\$16,862,621
04/01/2038	03/31/2039	\$0	\$0	\$0	-\$2,341,818		-\$351,273	\$0	\$0	\$0	-\$2,693,091	\$848,675	\$15,018,205
04/01/2039	03/31/2040	\$0	\$0	\$0	-\$2,177,705		-\$326,656	\$0	\$0	\$0	-\$2,504,361	\$752,752	\$13,266,596
04/01/2040	03/31/2041	\$0	\$0	\$0	-\$2,016,788		-\$302,518	\$0	\$0	\$0	-\$2,319,306	\$661,826	\$11,609,116
04/01/2041	03/31/2042	\$0	\$0	\$0	-\$1,862,451		-\$279,368	\$0	\$0	\$0	-\$2,141,819	\$575,856	\$10,043,153
04/01/2042	03/31/2043	\$0	\$0	\$0	-\$1,709,410		-\$256,412	\$0	\$0	\$0	-\$1,965,822	\$494,876	\$8,572,207
04/01/2043	03/31/2044	\$0	\$0	\$0	-\$1,560,328		-\$234,049	\$0	\$0	\$0	-\$1,794,377	\$418,988	\$7,196,818
04/01/2044	03/31/2045	\$0	\$0	\$0	-\$1,417,213		-\$212,582	\$0	\$0	\$0	-\$1,629,795	\$348,156	\$5,915,179
04/01/2045	03/31/2046	\$0	\$0	\$0	-\$1,281,431		-\$192,215	\$0	\$0	\$0	-\$1,473,646	\$282,233	\$4,723,765
04/01/2046	03/31/2047	\$0	\$0	\$0	-\$1,153,175		-\$172,976	\$0	\$0	\$0	-\$1,326,151	\$221,019	\$3,618,633
04/01/2047	03/31/2048	\$0	\$0	\$0	-\$1,030,117		-\$154,518	\$0	\$0	\$0	-\$1,184,635	\$164,376	\$2,598,374
04/01/2048	03/31/2049	\$0	\$0	\$0	-\$913,653		-\$137,048	\$0	\$0	\$0	-\$1,050,701	\$112,179	\$1,659,852
04/01/2049	03/31/2050	\$0	\$0	\$0	-\$807,144		-\$121,072	\$0	\$0	\$0	-\$928,216	\$64,143	\$795,779
04/01/2050	03/31/2051	\$0	\$0	\$0	-\$709,295		-\$106,394	\$0	\$0	\$0	-\$815,689	\$19,910	\$0
		\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0

TEMPLATE 6A

v20220802p

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

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

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

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

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

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

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

Additional instructions for each individual worksheet:

Sheet

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

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

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

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

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

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

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

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

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

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

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

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

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

Version Updates (newest version at top)

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

TEMPLATE 6A - Sheet 6A-1

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

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

PLAN INFORMATION

Abbreviated Plan Name:	PCSYPF
EIN:	94-6128040
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount
1	Baseline	N/A	\$2,620,251
2	No Withdrawal Liability Payment for Employer "BAE"	\$16,025,362	\$18,645,613
3	Include Payments Due from Employer "Delta Sandblasting" under its Plan Reorganization	(\$320,423)	\$18,325,190
4	Lowered admin expense to \$315,000 for plan year April 1, 2023 - March 31, 2024, increasing by 2% per year.	(\$450,475)	\$17,874,715
5	Remove 1 duplicate record	(\$51,386)	\$17,823,329

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-3

Item Description (from 6A-1):

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:	PCSYPP
EIN:	94-6128040
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$31,703,571
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$18,645,613
Non-SFA Interest Rate:	5.50%
SFA Interest Rate:	3.77%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1) 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))
12/31/2022	03/31/2023	\$0	\$0	\$0	-\$1,046,963	\$0	-\$87,550	-\$1,134,512	\$166,313	\$17,677,413	\$0	\$427,211	\$32,130,782
04/01/2023	03/31/2024	\$0	\$0	\$0	-\$4,205,706	\$0	-\$357,203	-\$4,562,909	\$574,348	\$13,688,853	\$0	\$1,767,193	\$33,897,975
04/01/2024	03/31/2025	\$0	\$0	\$0	-\$4,170,598	\$0	-\$364,347	-\$4,534,945	\$424,559	\$9,578,467	\$0	\$1,864,389	\$35,762,364
04/01/2025	03/31/2026	\$0	\$0	\$0	-\$4,114,547	\$0	-\$371,634	-\$4,486,181	\$270,599	\$5,362,885	\$0	\$1,966,930	\$37,729,294
04/01/2026	03/31/2027	\$0	\$0	\$0	-\$4,049,786	\$0	-\$379,066	-\$4,428,852	\$112,847	\$1,046,880	\$0	\$2,075,111	\$39,804,405
04/01/2027	03/31/2028	\$0	\$0	\$0	-\$3,957,766	\$0	-\$386,648	-\$1,046,880	\$0	\$0	-\$3,297,534	\$2,092,480	\$38,599,351
04/01/2028	03/31/2029	\$0	\$0	\$0	-\$3,872,940	\$0	-\$394,381	\$0	\$0	\$0	-\$4,267,321	\$1,997,778	\$36,329,809
04/01/2029	03/31/2030	\$0	\$0	\$0	-\$3,742,979	\$0	-\$402,268	\$0	\$0	\$0	-\$4,145,247	\$1,876,579	\$34,061,141
04/01/2030	03/31/2031	\$0	\$0	\$0	-\$3,610,473	\$0	-\$410,314	\$0	\$0	\$0	-\$4,020,787	\$1,755,498	\$31,795,852
04/01/2031	03/31/2032	\$0	\$0	\$0	-\$3,467,918	\$0	-\$422,673	\$0	\$0	\$0	-\$3,890,591	\$1,634,782	\$29,540,044
04/01/2032	03/31/2033	\$0	\$0	\$0	-\$3,317,099	\$0	-\$430,874	\$0	\$0	\$0	-\$3,747,973	\$1,514,946	\$27,307,016
04/01/2033	03/31/2034	\$0	\$0	\$0	-\$3,165,200	\$0	-\$439,240	\$0	\$0	\$0	-\$3,604,440	\$1,396,390	\$25,098,966
04/01/2034	03/31/2035	\$0	\$0	\$0	-\$3,002,264	\$0	-\$447,775	\$0	\$0	\$0	-\$3,450,039	\$1,279,529	\$22,928,455
04/01/2035	03/31/2036	\$0	\$0	\$0	-\$2,840,548	\$0	-\$426,082	\$0	\$0	\$0	-\$3,266,630	\$1,165,520	\$20,827,345
04/01/2036	03/31/2037	\$0	\$0	\$0	-\$2,675,036	\$0	-\$401,255	\$0	\$0	\$0	-\$3,076,291	\$1,055,526	\$18,806,580
04/01/2037	03/31/2038	\$0	\$0	\$0	-\$2,508,060	\$0	-\$376,209	\$0	\$0	\$0	-\$2,884,269	\$950,001	\$16,872,312
04/01/2038	03/31/2039	\$0	\$0	\$0	-\$2,343,755	\$0	-\$351,563	\$0	\$0	\$0	-\$2,695,318	\$849,143	\$15,026,136
04/01/2039	03/31/2040	\$0	\$0	\$0	-\$2,179,380	\$0	-\$326,907	\$0	\$0	\$0	-\$2,506,287	\$753,132	\$13,272,981
04/01/2040	03/31/2041	\$0	\$0	\$0	-\$2,018,213	\$0	-\$302,732	\$0	\$0	\$0	-\$2,320,945	\$662,129	\$11,614,165
04/01/2041	03/31/2042	\$0	\$0	\$0	-\$1,863,641	\$0	-\$279,546	\$0	\$0	\$0	-\$2,143,187	\$576,094	\$10,047,072
04/01/2042	03/31/2043	\$0	\$0	\$0	-\$1,710,386	\$0	-\$256,558	\$0	\$0	\$0	-\$1,966,944	\$495,058	\$8,575,186
04/01/2043	03/31/2044	\$0	\$0	\$0	-\$1,561,114	\$0	-\$234,167	\$0	\$0	\$0	-\$1,795,281	\$419,126	\$7,199,031
04/01/2044	03/31/2045	\$0	\$0	\$0	-\$1,417,834	\$0	-\$212,675	\$0	\$0	\$0	-\$1,630,509	\$348,256	\$5,916,778
04/01/2045	03/31/2046	\$0	\$0	\$0	-\$1,281,912	\$0	-\$192,287	\$0	\$0	\$0	-\$1,474,199	\$282,304	\$4,724,883
04/01/2046	03/31/2047	\$0	\$0	\$0	-\$1,153,540	\$0	-\$173,031	\$0	\$0	\$0	-\$1,326,571	\$221,068	\$3,619,381
04/01/2047	03/31/2048	\$0	\$0	\$0	-\$1,030,389	\$0	-\$154,558	\$0	\$0	\$0	-\$1,184,947	\$164,408	\$2,598,841
04/01/2048	03/31/2049	\$0	\$0	\$0	-\$913,850	\$0	-\$137,078	\$0	\$0	\$0	-\$1,050,928	\$112,198	\$1,660,111
04/01/2049	03/31/2050	\$0	\$0	\$0	-\$807,284	\$0	-\$121,093	\$0	\$0	\$0	-\$928,377	\$64,152	\$795,887
04/01/2050	03/31/2051	\$0	\$0	\$0	-\$709,391	\$0	-\$106,409	\$0	\$0	\$0	-\$815,800	\$19,913	\$0

TEMPLATE 6A - Sheet 6A-4

Item Description (from 6A-1):	
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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:	PCSYPF
EIN:	94-6128040
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$31,703,571
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$18,325,190
Non-SFA Interest Rate:	5.50%
SFA Interest Rate:	3.77%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1) 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))
12/31/2022	03/31/2023	\$0	\$0	\$74,299	-\$1,046,963	\$0	-\$87,550	-\$1,134,512	\$163,334	\$17,354,012	\$0	\$427,999	\$32,205,869
04/01/2023	03/31/2024	\$0	\$0	\$135,767	-\$4,205,706		-\$357,203	-\$4,562,909	\$562,156	\$13,353,259	\$0	\$1,775,023	\$34,116,659
04/01/2024	03/31/2025	\$0	\$0	\$55,767	-\$4,170,598		-\$364,347	-\$4,534,945	\$411,907	\$9,230,221	\$0	\$1,877,936	\$36,050,363
04/01/2025	03/31/2026	\$0	\$0	\$41,826	-\$4,114,547		-\$371,634	-\$4,486,181	\$257,470	\$5,001,511	\$0	\$1,983,910	\$38,076,098
04/01/2026	03/31/2027	\$0	\$0	\$0	-\$4,049,786		-\$379,066	-\$4,428,852	\$99,223	\$671,882	\$0	\$2,094,185	\$40,170,283
04/01/2027	03/31/2028	\$0	\$0	\$0	-\$3,957,766		-\$386,648	-\$671,882	\$0	\$0	-\$3,672,532	\$2,101,600	\$38,599,351
04/01/2028	03/31/2029	\$0	\$0	\$0	-\$3,872,940		-\$394,381	\$0	\$0	\$0	-\$4,267,321	\$1,997,778	\$36,329,809
04/01/2029	03/31/2030	\$0	\$0	\$0	-\$3,742,979		-\$402,268	\$0	\$0	\$0	-\$4,145,247	\$1,876,579	\$34,061,141
04/01/2030	03/31/2031	\$0	\$0	\$0	-\$3,610,473		-\$410,314	\$0	\$0	\$0	-\$4,020,787	\$1,755,498	\$31,795,852
04/01/2031	03/31/2032	\$0	\$0	\$0	-\$3,467,918		-\$422,673	\$0	\$0	\$0	-\$3,890,591	\$1,634,782	\$29,540,044
04/01/2032	03/31/2033	\$0	\$0	\$0	-\$3,317,099		-\$430,874	\$0	\$0	\$0	-\$3,747,973	\$1,514,946	\$27,307,016
04/01/2033	03/31/2034	\$0	\$0	\$0	-\$3,165,200		-\$439,240	\$0	\$0	\$0	-\$3,604,440	\$1,396,390	\$25,098,966
04/01/2034	03/31/2035	\$0	\$0	\$0	-\$3,002,264		-\$447,775	\$0	\$0	\$0	-\$3,450,039	\$1,279,529	\$22,928,455
04/01/2035	03/31/2036	\$0	\$0	\$0	-\$2,840,548		-\$426,082	\$0	\$0	\$0	-\$3,266,630	\$1,165,520	\$20,827,345
04/01/2036	03/31/2037	\$0	\$0	\$0	-\$2,675,036		-\$401,255	\$0	\$0	\$0	-\$3,076,291	\$1,055,526	\$18,806,580
04/01/2037	03/31/2038	\$0	\$0	\$0	-\$2,508,060		-\$376,209	\$0	\$0	\$0	-\$2,884,269	\$950,001	\$16,872,312
04/01/2038	03/31/2039	\$0	\$0	\$0	-\$2,343,755		-\$351,563	\$0	\$0	\$0	-\$2,695,318	\$849,143	\$15,026,136
04/01/2039	03/31/2040	\$0	\$0	\$0	-\$2,179,380		-\$326,907	\$0	\$0	\$0	-\$2,506,287	\$753,132	\$13,272,981
04/01/2040	03/31/2041	\$0	\$0	\$0	-\$2,018,213		-\$302,732	\$0	\$0	\$0	-\$2,320,945	\$662,129	\$11,614,165
04/01/2041	03/31/2042	\$0	\$0	\$0	-\$1,863,641		-\$279,546	\$0	\$0	\$0	-\$2,143,187	\$576,094	\$10,047,072
04/01/2042	03/31/2043	\$0	\$0	\$0	-\$1,710,386		-\$256,558	\$0	\$0	\$0	-\$1,966,944	\$495,058	\$8,575,186
04/01/2043	03/31/2044	\$0	\$0	\$0	-\$1,561,114		-\$234,167	\$0	\$0	\$0	-\$1,795,281	\$419,126	\$7,199,031
04/01/2044	03/31/2045	\$0	\$0	\$0	-\$1,417,834		-\$212,675	\$0	\$0	\$0	-\$1,630,509	\$348,256	\$5,916,778
04/01/2045	03/31/2046	\$0	\$0	\$0	-\$1,281,912		-\$192,287	\$0	\$0	\$0	-\$1,474,199	\$282,304	\$4,724,883
04/01/2046	03/31/2047	\$0	\$0	\$0	-\$1,153,540		-\$173,031	\$0	\$0	\$0	-\$1,326,571	\$221,068	\$3,619,381
04/01/2047	03/31/2048	\$0	\$0	\$0	-\$1,030,389		-\$154,558	\$0	\$0	\$0	-\$1,184,947	\$164,408	\$2,598,841
04/01/2048	03/31/2049	\$0	\$0	\$0	-\$913,850		-\$137,078	\$0	\$0	\$0	-\$1,050,928	\$112,198	\$1,660,111
04/01/2049	03/31/2050	\$0	\$0	\$0	-\$807,284		-\$121,093	\$0	\$0	\$0	-\$928,377	\$64,152	\$795,887
04/01/2050	03/31/2051	\$0	\$0	\$0	-\$709,391		-\$106,409	\$0	\$0	\$0	-\$815,800	\$19,913	\$0

TEMPLATE 6A - Sheet 6A-4

Item Description (from 6A-1):	
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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:	PCSYPP
EIN:	94-6128040
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$31,703,571
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$17,874,715
Non-SFA Interest Rate:	5.50%
SFA Interest Rate:	3.77%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1) 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))
12/31/2022	03/31/2023	\$0	\$0	\$74,299	-\$1,046,963	\$0	-\$87,550	-\$1,134,512	\$159,148	\$16,899,350	\$0	\$427,999	\$32,205,869
04/01/2023	03/31/2024	\$0	\$0	\$135,767	-\$4,205,706		-\$315,000	-\$4,520,706	\$545,806	\$12,924,450	\$0	\$1,775,023	\$34,116,659
04/01/2024	03/31/2025	\$0	\$0	\$55,767	-\$4,170,598		-\$321,300	-\$4,491,898	\$396,547	\$8,829,099	\$0	\$1,877,936	\$36,050,363
04/01/2025	03/31/2026	\$0	\$0	\$41,826	-\$4,114,547		-\$327,726	-\$4,442,273	\$243,170	\$4,629,996	\$0	\$1,983,910	\$38,076,098
04/01/2026	03/31/2027	\$0	\$0	\$0	-\$4,049,786		-\$334,281	-\$4,384,067	\$86,056	\$331,986	\$0	\$2,094,185	\$40,170,283
04/01/2027	03/31/2028	\$0	\$0	\$0	-\$3,957,766		-\$340,966	-\$331,986	\$0	\$0	-\$3,966,746	\$2,092,878	\$38,296,415
04/01/2028	03/31/2029	\$0	\$0	\$0	-\$3,872,940		-\$347,785	\$0	\$0	\$0	-\$4,220,725	\$1,982,387	\$36,058,077
04/01/2029	03/31/2030	\$0	\$0	\$0	-\$3,742,979		-\$354,741	\$0	\$0	\$0	-\$4,097,720	\$1,862,929	\$33,823,285
04/01/2030	03/31/2031	\$0	\$0	\$0	-\$3,610,473		-\$361,836	\$0	\$0	\$0	-\$3,972,309	\$1,743,737	\$31,594,713
04/01/2031	03/31/2032	\$0	\$0	\$0	-\$3,467,918		-\$373,226	\$0	\$0	\$0	-\$3,841,144	\$1,625,067	\$29,378,637
04/01/2032	03/31/2033	\$0	\$0	\$0	-\$3,317,099		-\$380,438	\$0	\$0	\$0	-\$3,697,537	\$1,507,443	\$27,188,543
04/01/2033	03/31/2034	\$0	\$0	\$0	-\$3,165,200		-\$387,795	\$0	\$0	\$0	-\$3,552,995	\$1,391,276	\$25,026,823
04/01/2034	03/31/2035	\$0	\$0	\$0	-\$3,002,264		-\$395,301	\$0	\$0	\$0	-\$3,397,565	\$1,276,991	\$22,906,249
04/01/2035	03/31/2036	\$0	\$0	\$0	-\$2,840,548		-\$403,276	\$0	\$0	\$0	-\$3,243,824	\$1,164,920	\$20,827,345
04/01/2036	03/31/2037	\$0	\$0	\$0	-\$2,675,036		-\$401,255	\$0	\$0	\$0	-\$3,076,291	\$1,055,526	\$18,806,580
04/01/2037	03/31/2038	\$0	\$0	\$0	-\$2,508,060		-\$376,209	\$0	\$0	\$0	-\$2,884,269	\$950,001	\$16,872,312
04/01/2038	03/31/2039	\$0	\$0	\$0	-\$2,343,755		-\$351,563	\$0	\$0	\$0	-\$2,695,318	\$849,143	\$15,026,136
04/01/2039	03/31/2040	\$0	\$0	\$0	-\$2,179,380		-\$326,907	\$0	\$0	\$0	-\$2,506,287	\$753,132	\$13,272,981
04/01/2040	03/31/2041	\$0	\$0	\$0	-\$2,018,213		-\$302,732	\$0	\$0	\$0	-\$2,320,945	\$662,129	\$11,614,165
04/01/2041	03/31/2042	\$0	\$0	\$0	-\$1,863,641		-\$279,546	\$0	\$0	\$0	-\$2,143,187	\$576,094	\$10,047,072
04/01/2042	03/31/2043	\$0	\$0	\$0	-\$1,710,386		-\$256,558	\$0	\$0	\$0	-\$1,966,944	\$495,058	\$8,575,186
04/01/2043	03/31/2044	\$0	\$0	\$0	-\$1,561,114		-\$234,167	\$0	\$0	\$0	-\$1,795,281	\$419,126	\$7,199,031
04/01/2044	03/31/2045	\$0	\$0	\$0	-\$1,417,834		-\$212,675	\$0	\$0	\$0	-\$1,630,509	\$348,256	\$5,916,778
04/01/2045	03/31/2046	\$0	\$0	\$0	-\$1,281,912		-\$192,287	\$0	\$0	\$0	-\$1,474,199	\$282,304	\$4,724,883
04/01/2046	03/31/2047	\$0	\$0	\$0	-\$1,153,540		-\$173,031	\$0	\$0	\$0	-\$1,326,571	\$221,068	\$3,619,381
04/01/2047	03/31/2048	\$0	\$0	\$0	-\$1,030,389		-\$154,558	\$0	\$0	\$0	-\$1,184,947	\$164,408	\$2,598,841
04/01/2048	03/31/2049	\$0	\$0	\$0	-\$913,850		-\$137,078	\$0	\$0	\$0	-\$1,050,928	\$112,198	\$1,660,111
04/01/2049	03/31/2050	\$0	\$0	\$0	-\$807,284		-\$121,093	\$0	\$0	\$0	-\$928,377	\$64,152	\$795,887
04/01/2050	03/31/2051	\$0	\$0	\$0	-\$709,391		-\$106,409	\$0	\$0	\$0	-\$815,800	\$19,913	\$0

