

# GCIU LOCAL - 119B Pension & Welfare Funds

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**To: Benefit Guaranty Corporation**

**From: Board of Trustees Printers League Graphic Communications International Union, Local 119B, New York Pension Fund**

**Re: Special Financial Assistance Application**

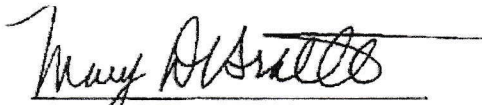
Please find enclosed an application for Special Financial Assistance as provided by the American Rescue Plan ("ARP") Act of 2021 in the amount of \$85,114,201 for the Printers League Graphic Communications International Union, Local 119B, New York Pension Fund.

The Plan became insolvent in August 2021 and thereby qualifies for immediate consideration. This application has been completed in good faith based on our understanding of ARP and PBGC's Interim Final Rule effective July 12, 2021.

We appreciate your consideration of this request for prompt attention to this application in light of the Plan's circumstances.

For any questions about this filing please contact the filer, Albert Cardillo, Vice President and Senior Consultant, Savasta and Company, Inc. at 212-308-4200 ([acardillo@savastaandco.com](mailto:acardillo@savastaandco.com)).

Sincerely,



Name: MARY DEGRATTO

Union Trustee



Name: MARTIN DILLON

Management Trustee

PRINTERS LEAGUE GRAPHIC COMMUNICATIONS INTERNATIONAL UNION

LOCAL 119B NEW YORK PENSION PLAN

APPLICATION FOR  
SPECIAL FINANCIAL ASSISTANCE

SFA APPLICATION L119 21.DOCX

## REQUIRED TRUSTEE SIGNATURES

See attached document labeled: Required trustee signatures L119.pdf

See attached document labeled – Perjury statement L119.pdf

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A. PLAN IDENTIFYING INFORMATION

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## **A. Plan Identifying Information**

PRINTERS LEAGUE GRAPHIC COMMUNICATIONS INTERNATIONAL UNION

LOCAL 119B NEW YORK PENSION PLAN

13-6415392/001

Notice Filer Name: Albert Cardillo, Vice President and Senior Consultant  
Savasta and Company, Inc.  
655 Third Avenue, Suite 1200  
New York, NY 10017  
(212) 308-4200  
[acardillo@savastaandco.com](mailto:acardillo@savastaandco.com)

Role of Filer: Consultant

Total Amount Requested: \$85,114,201.00

## **B. PLAN DOCUMENTS**

### **1A. Plan Documentation and amendments**

See attached documents labeled:

Most recent plan document, file labeled: Local 119B Pension plan restated.pdf

All amendments since last restatement: Local 119B Pension Plan 1<sup>st</sup>  
Amendment.pdf

Required amendment: 2<sup>nd</sup> Amendment signed.pdf

Required Amendment: Third amendment signed.pdf

IRS determination Letter: IRS Determination Letter 9 8 2016.pdf

### **1B. TRUST AGREEMENTS AND AMENDMENTS**

See attached documents labeled:

L119B Trust Agreement 4-26-1976.pdf

L119B Trust Amend 9-93.pdf

L119B Trust Amend 4-99.pdf

L119B Trust Amend 12-2001.pdf

### 1. Actuarial Valuation reports

See attached documents labeled:

2017AVR L119.pdf

2018 AVR L119.pdf

2019 AVR L119.pdf

2020 AVR L119.pdf

### 2. Rehabilitation Plan

See attached document labeled: Rehab Plan L119.pdf

### 3. Form 5500

See attached documents labeled:

2017Form5500L119.pdf

2018Form5500L119.pdf

2019Form5500L119.pdf

2020Form5500L119.pdf

### 5. Zone Certifications

See attached documents labeled:

2018Zone20180930 L119.pdf

2019Zone20190927 L119.pdf

2020Zone20200928 L119.pdf

2021Zone20210927 L119.pdf

## 6. Account Statements

See attached documents labeled:

Bank Rec - Acct Sep 701.pdf

Bank Rec - \_Acct Sep 755.pdf

Bank Rec - Acct Sep 3369.pdf

Check Register - Sep 701.pdf

Check Register - Sep 755.pdf

Check Register - Sep 3369.pdf

## 7. Financial Statements

See attached documents labeled:

2017 fin stmnt L119.pdf

2018 fin stmnt L119.pdf

2019 fin stmnt L119.pdf

2020 fin stmnt L119.pdf

## 8. Withdrawal Liability documentation

See attached document labeled:

Withdrawal Liability Documentation l119.pdf

## 9. ACH Payment Form

See attached document labeled:

ACH Form L119.pdf

### **C. Plan Data**

1. Form 5500 projection – template 1 L119.xlsx
2. Contributing Employers – N/A
3. Historical Plan Information – template 3 L119.xlsx
4. SFA Determination – template 4 L119.xlsx
5. Baseline Details – template 5 L119.xlsx
6. Reconciliation Details – template 6 L119.xlsx
7. Assumption Details – template 7 L119.xlsx
8. Contribution and Withdrawal Liability Detail – template 8 L119.xlsx

### **D. Plan Statements**

1. SFA Request Cover Letter – cover letter L119.pdf
2. Plan Sponsor Information – Trustee names.pdf
3. Eligibility – The Graphic Communications International Union Local 119B New York Pension Plan meets the eligibility requirements under ERISA §4262(b)(1)(A) as the Plan was Certified in Critical and Declining Status.
4. Priority Group Identification – Under PBGC Regulation §4262.10(d)(2) the Graphic Communications International Union Local 119B New York Pension Plan is in Priority Group 1 since the Plan is insolvent. Since the Plan is insolvent no demonstration to support the Plan's inclusion in Priority Group 1 is necessary as per PBGC Regulation §4262.7(c).
5. Development of assumed future contributions and future withdrawal liability payments – checklist Item 12 attachment.pdf
6. Assumptions
  - a. Eligibility Assumptions – The Plan is eligible as per section 4262.3(a)(4) of PBGC's SFA regulation, therefore as Per PBGC instructions this is not required.



b. SFA Assumptions – see attachment Enrolled Actuaries Certification L119.pdf

7. How the Plan will Reinstate Benefits – The Trustees of the Plan have decided to pay back the restored benefits in a single lump sum check as allowed by ERISA §4262 effective September 1, 2021, the effective date. The aggregate amount of payment is \$366,257.90. Please see attachment Retroactive cutback payments due L119.xlsx.

8. Reconciliation of Fair Market of Plan Assets as of the SFA Measurement Date – see attachment assets fair value L119.pdf

### **E. Checklist and Certifications**

1. SFA Application Checklist – Checklist L119.xlsx
2. Certification if Plan is eligible under Section 4262(b)(1)(C) of ERISA – the Plan is not eligible under section 4262(b)(1)(C) of ERISA, therefore this is not required.
3. Certification of Priority Status – The plan is insolvent under section 4245(a) of ERISA and therefore per PBGC instructions this is not required.

# Application Checklist


v20210708p

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

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

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

General instructions for completing the Application Checklist:

Complete all items that are shaded: 

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

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

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

Instructions for specific columns:

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

## Application Checklist

v20210708p

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

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

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

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

Supplemental guidance is provided in the following columns:

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

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

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

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

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

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

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

## **Application Checklist**

v20210708p

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

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

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

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Printers League-Graphic Communication International Union, Local 119b New York Pension Plan
EIN:	13-6415392
PN:	1
SFA Amount Requested:	\$85,114,201.00
<b>Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.</b>	

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

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

Checklist Item #	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
<b>Plan Information, Checklist, and Certifications</b>									
	Is this application a revised application submitted after the denial of a previously filed application for SFA?	Yes No	No						
	Is this application a revised application submitted after a plan has withdrawn its application for SFA?	Yes No	YES						
	Has this plan been terminated?	Yes No	No		If terminated, provide date of plan termination.				
1.	Does the application include a fully completed Application Checklist, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), and SFA amount requested)?	Yes No	Yes	Checklist GCIU 119		Special Financial Assistance Checklist	Checklist Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.6(a)	Section E, Item 1
2.	Does the application include an SFA request cover letter (optional)? Enter N/A if no letter is provided.	Yes N/A	Yes	cover letter L119.pdf		Financial Assistance Request Letter			Section D, Item 1
3.	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor?	Yes No	Yes	required Trustee signatures L119.pdf		Financial Assistance Application		§ 4262.6(b)(1)	Section D
4.	Does the application include the required penalties of perjury statement signed by an authorized trustee who is a current member of the board of trustees?	Yes No	Yes	Perjury statement L119.pdf		Financial Assistance Application		§ 4262.6(b)(2)	Section E, Item 6
5.	Does the application include the name, address, email, and telephone number of the plan sponsor? Does it also include the same contact information for the plan sponsor's duly authorized representatives, including legal counsel and enrolled actuary?	Yes No	Yes	Trustee names L119.pdf		Financial Assistance Application		§ 4262.7(a)	Section D, Item 2
6.	Does the application identify the eligibility criteria in § 4262.3 that qualifies the plan as eligible to receive SFA, and include the requested information for each item that is applicable, as described in Section D, Item 3 of the instructions?	Yes No	Yes	SFA Application L119 21. docx	insolvent plan	Financial Assistance Application		§ 4262.3 § 4262.7(b)	Section D, Item 3
7a.	If the plan claims SFA eligibility under section 4262(b)(1)(C) of ERISA, does the application include a certification from the plan's enrolled actuary that the plan is eligible for SFA which specifically notes the specified year for each component of eligibility (certification of plan status, modified funding percentage, and participant ratio), the detailed derivation of the modified funding percentage, and the derivation of the participant ratio?	Yes No N/A	n/a			Financial Assistance Application		§ 4262.6(c) § 4262.7(b)	Section E, Item 2
7b.	Does the certification in Checklist Item #7a also identify all assumptions and methods (including supporting rationale and, where applicable, reliance on the plan sponsor) used to develop the current value of withdrawal liability that is utilized in the calculation of the modified funded percentage?	Yes No N/A	n/a			Financial Assistance Application		§ 4262.6(c) § 4262.7(b)	Section E, Item 2
8a.	If the plan's application is submitted on or before March 11, 2023, does the application identify the plan's priority group (see § 4262.10(d)(2))?	Yes No N/A	Yes	SFA Application L119 21. docx	insolvent plan	Financial Assistance Application		§ 4262.7(c) § 4262.10(d)(2)	Section D, Item 4

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Printers League-Graphic Communication International Union, Local 119b New York Pension Plan
EIN:	13-6415392
PN:	1
SFA Amount Requested:	\$85,114,201.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
8b.	If the plan is submitting an emergency application under § 4262.10(f), is the application identified as an emergency application with the applicable emergency criteria identified?	Yes No N/A	n/a			Briefly identify the emergency criteria.	Financial Assistance Application		§ 4262.10(f)	Section D, Item 4
9.	If the plan's application is submitted on or prior to March 11, 2023, does the application include a certification from the plan's enrolled actuary that the plan is eligible for priority status, with specific identification of the applicable priority group? This item is not required if the plan is insolvent, has implemented a MPRA suspension as of 3/11/2021, is in critical and declining status and had 350,000+ participants, or is listed on PBGC's website at <a href="http://www.pbgc.gov">www.pbgc.gov</a> as being in priority group 6. See § 4262.10(d).	Yes No N/A	n/a				Financial Assistance Application		§ 4262.6(c) § 4262.7(c) § 4262.10(d)(2)	Section E, Item 3
10.	Does the application include the information used to determine the amount of requested SFA for the plan based on a deterministic projection and using the actuarial assumptions as described in § 4262.4? Does the application include the following? a. Interest rate used, including supporting details (such as, if applicable, the month selected by plan sponsor to determine the third segment rate used to calculate the interest rate limit) on how it was determined? b. Fair market value of assets on the SFA measurement date? c. For each plan year in the SFA coverage period: i. Separately identify the projected amount of contributions, projected withdrawal liability payments, and other payments expected to be made to the plan (excluding the amount of financial assistance under section 4261 of ERISA and the SFA to be received by the plan)? ii. Separately identify benefit payments described in § 4262.4(b)(1) (excluding the payments in (iii) below), for current retirees and beneficiaries, terminated vested participants not currently receiving benefits, currently active participants, and new entrants? iii. Separately identify benefit payments described in § 4262.4(b)(1) attributable to the reinstatement of benefits under § 4262.15 that were previously suspended through the SFA measurement date? iv. Separately identify administrative expenses expected to be paid using plan assets, excluding the amount owed PBGC under section 4261 of ERISA? d. For each plan year in the SFA coverage period, the projected investment income based on the interest rate in (a) above, and the projected fair market value of assets at the end of each plan year? e. The present value (using the interest rate identified in (a) above) as of the SFA measurement date of each of the separate items provided in (c)(i)-(iv) above? f. SFA amount determined as a lump sum as of the SFA measurement date?	Yes No	yes	template 4 L119.xlsx			Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4 Pension Plan Name where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.4 § 4262.8(a)(4)	Section C, Item 4
			Yes	template 4 L119.xlsx						
11.	Does the application include the plan's enrolled actuary's certification that the requested amount of SFA is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation, including identification of all assumptions and methods used, sources of participant data and census data, and other relevant information? This certification should be calculated reflecting any events and any mergers identified in § 4262.4(f).	Yes No	Yes	Enrolled Actuaries Certification L119.pdf			Financial Assistance Application		§ 4262.4 § 4262.6(c) § 4262.8(a)(4)	Section E, Item 4
12.	Does the application include a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used to calculate the requested SFA amount?	Yes No	Yes	Enrolled Actuaries Certification L119.pdf			Financial Assistance Application		§ 4262.8(a)(6)	Section D, Item 5

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Printers League-Graphic Communication International Union, Local 119b New York Pension Plan
EIN:	13-6415392
PN:	1
SFA Amount Requested:	\$85,114,201.00
<b>Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.</b>	

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
13.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application identify which assumptions (if any) used in showing the plan's eligibility for SFA differ from those used in the most recent certification of plan status completed before 1/1/2021? If there are any assumption changes, does the application include detailed explanations and supporting rationale and information as to why using the identified assumptions is no longer reasonable and why the changed assumptions are reasonable? Enter N/A if the plan is not eligible under § 4262.3(a)(1) or § 4262.3(a)(3). Enter N/A if there are no such assumption changes.	Yes No N/A	n/a				Financial Assistance Application		§ 4262.5 § 4262.8(b)(1)	Section D, Item 6.a.
14a.	Does the application identify which assumptions (if any) used to determine the requested SFA amount differ from those used in the most recent certification of plan status completed before 1/1/2021 (except for the interest rate, which is determined as required by § 4262.4(3)(1))? If there are any assumption changes, does the application include detailed explanations and supporting rationale and information as to why using the identified original assumptions is no longer reasonable and why the changed assumptions are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions?	Yes No	Yes	Enrolled Actuaries Certification L119.pdf			Financial Assistance Application		§ 4262.5 § 4262.8(b)(1)	Section D, Item 6.b.
14b.	If a plan-specific mortality table is used for Checklist Item #14a, is supporting information provided that documents the methodology used and the rationale for selection of the methodology used to develop the plan-specific rates, as well as detailed information showing the determination of plan credibility and plan experience?	Yes No N/A	n/a				Financial Assistance Application		§ 4262.5 § 4262.8(b)(1)	Section D, Item 6.b.
15a.	Does the application include a certification from the plan sponsor with respect to the accuracy of the amount of the fair market value of assets as of the SFA measurement date? Does the certification reference and include information that substantiates the asset value and any projection of the assets to the SFA measurement date?	Yes No	Yes	assets fair value L119.pdf			Financial Assistance Application		§ 4262.8(a)(4)(ii)	Section E, Item 5
15b.	Does the certification in Checklist Item #15a reference and include information that substantiates the asset value and any projection of the assets to the SFA measurement date?	Yes No	Yes	assets fair value L119.pdf			Financial Assistance Application		§ 4262.8(a)(4)(ii)	Section E, Item 5
16a.	Does the application include, for an eligible plan that implemented a suspension of benefits under section 305(e)(9) or section 4245(a) of ERISA, a narrative description of how the plan will reinstate the benefits that were previously suspended and a proposed schedule of payments (equal to the amount of benefits previously suspended) to participants and beneficiaries? Enter N/A for a plan that has not implemented a suspension of benefits.	Yes No N/A	Yes	Retroactive cutback payments due L119.xlsx			Financial Assistance Application		§ 4262.7(d) § 4262.15	Section D, Item 7 Section C, Item 4(c)(iii)
16b.	If Yes was entered for Checklist Item #16a, does the proposed schedule show the yearly aggregate amount and timing of such payments, and is it prepared assuming the effective date for reinstatement is the day after the SFA measurement date? Enter N/A for a plan that entered N/A for Checklist Item #16a.	Yes No N/A	Yes	template 4 L119.XLXS			Financial Assistance Application		§ 4262.7(d) § 4262.15	Section D, Item 7 Section C, Item 4(c)(iii)

Application to PBGC for Special Financial Assistance (SFA)

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APPLICATION CHECKLIST

Plan name:	Printers League-Graphic Communication International Union, Local 119b New York Pension Plan
EIN:	13-6415392
PN:	1
SFA Amount Requested:	\$85,114,201.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
16c.	If the plan restored benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date, does the proposed schedule reflect the amount and timing of payments of restored benefits and the effect of the restoration on the benefits remaining to be reinstated? Enter N/A for a plan that did not restore benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date. Also enter N/A for a plan that entered N/A for Checklist Items #16a and #16b.	Yes No N/A	n/a				Financial Assistance Application		§ 4262.7(d) § 4262.15	Section D, Item 7 Section C, Item 4(c)(iii)
17.	If the SFA measurement date is later than the end of the plan year for the most recent plan financial statements, does the application include a reconciliation of the fair market value of assets from the date of the most recent plan financial statements to the SFA measurement date, showing beginning and ending fair market value of assets, contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income? Enter N/A if the SFA measurement date is not later than the end of the plan year for the most recent plan financial statements.	Yes No N/A	yes	assets fair value L119.pdf			Financial Assistance Application		§ 4262.8(a)(4)(ii)	Section D, Item 8
18.	Does the application include the most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any)?	Yes No	Yes	Local 119B Pension Plan restated.pdf, Local 119 Pension Plan 1st Amendment.pdf			Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(1)	Section B, Item 1(a)
19.	Does the application include a copy of the executed plan amendment required by section 4262.6(e)(1) of PBGC's special financial assistance regulation?	Yes No	Yes	Amendment 2 L119.pdf			Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(1) § 4262.6(e)(1)	Section B, Item 1(c)
20.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	Yes	L119B Trust agreement 4-26-1976.pdf, L119B Trust Amenjd 9-93.pdf, L119B Trust Amend 4-99.pdf, L119B Trust Amend 12-			Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(3)	Section B, Item 1(b)
21.	In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, does the application include a copy of the proposed plan amendment required by § 4262.6(e)(2) and a certification from the plan sponsor that it will be timely executed? Enter N/A if there was no suspension of benefits.	Yes No N/A	Yes	Amendment 3 L119.pdf			Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(2) § 4262.6(e)(2)	Section B, Item 1(d)
22.	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a statement that the plan was partitioned under section 4233 of ERISA and a copy of the amendment required by § 4262.9(c)(2)? Enter N/A if the plan was not partitioned.	Yes No N/A	n/a				Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(1) § 4262.9(b)(2)	Section B, Item 1(e)
23.	Does the application include the most recent IRS determination letter? Enter N/A if the plan does not have a determination letter.	Yes No N/A	Yes	IRS Determination Letter 9 8 2016.pdf			Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(3)	Section B, Item 1(f)
24.	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the application filing date?	Yes No	Yes			4	Most recent actuarial valuation for the plan	YYYYAVR Pension Plan Name, where "YYYY" is plan year and "Pension Plan Name" is abbreviated version of the plan name	§ 4262.7(e)(5)	Section B, Item 2
25a.	Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No N/A	Yes	Rehab Plan L119.pdf			Rehabilitation plan (or funding improvement plan, if applicable)		§ 4262.7(e)(6)	Section B, Item 3
25b.	If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include a supplemental document with these details?	Yes No N/A	n/a				Rehabilitation plan (or funding improvement plan, if applicable)		§ 4262.7(e)(6)	Section B, Item 3



Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Printers League-Graphic Communication International Union, Local 119b New York Pension Plan
EIN:	13-6415392
PN:	1
SFA Amount Requested:	\$85,114,201.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
26.	Does the application include the plan's most recent Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)?	Yes No	Yes	2020Form5500 L119.pdf			Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Pension Plan Name , where "YYYY" is the plan year and "Pension Plan Name" is abbreviated version of the plan name.	§ 4262.7(e)(7)	Section B, Item 4
27a.	Does the application include the plan actuary's certification of plan status ("zone certification") for the 2018 plan year and each subsequent annual certification completed before the application filing date? Enter N/A if the plan does not have to provide certifications for any requested plan year.	Yes No N/A	Yes	2018Zone20180930 L119.pdf, 2019Zone20190927 L119.pdf,2020Zone20200928.pdf, 2021Zone 20210927.pdf		4	Zone certification	YYYYZoneYYYYMMDD Pension Plan Name, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared. "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.7(e)(8)	Section B, Item 5
27b.	Does the application include documentation for all certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes? Enter N/A if the plan entered N/A for Checklist Item #27a.	Yes No N/A	Yes	Enrolled Actuaries Certification L119.pdf			Zone certification		§ 4262.7(e)(8)	Section B, Item 5
27c.	For a certification of critical and declining status, does the application include the required plan-year-by-plan-year projection (showing the items identified in Section B, Item 5(a) through 5(f) of the SFA Instructions) demonstrating the plan year that the plan is projected to become insolvent? Enter N/A if the plan entered N/A for Checklist Item #27a or if the application does not include a certification of critical and declining status.	Yes No N/A	N/a				Zone certification		§ 4262.7(e)(8)	Section B, Item 5
28.	Does the application include the most recent account statements for all of the plan's cash and investment accounts? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	n/a			previously submitted as insolvent plan	Bank/Asset statements for all cash and investment accounts		§ 4262.7(e)(9)	Section B, Item 6
29.	Does the application include the most recent plan financial statement (audited, or unaudited if audited is not available)? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	n/a			previously submitted as insolvent plan	Plan's most recent financial statement (audited, or unaudited if audited not available)		§ 4262.7(e)(10)	Section B, Item 7
30.	Does the application include all of the plan's written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability?	Yes No N/A	Yes	withdrawal liability documentation L119.pdf			Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(12)	Section B, Item 8
31.	Does the application include information required to enable the plan to receive electronic transfer of funds, if the SFA application is approved? See SFA Instructions, Section B, Item 9.	Yes No N/A	Yes	ach form 1119.pdf			Other		§ 4262.7(e)(11)	Section B, Item 9
32.	Does the application include the plan's projection of expected benefit payments as reported in response to line 8b(1) on the Form 5500 Schedule MB for plan years 2018 through the last year the Form 5500 was filed before the application submission date? Enter N/A if the plan is not required to respond Yes to line 8b(1) on the Form 5500 Schedule MB. See Template 1.	Yes No N/A	Yes	template 1 L119.xlsx			Financial assistance spreadsheet (template)	Template 1 Pension Plan Name , where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(1)	Section C, Item 1

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Printers League-Graphic Communication International Union, Local 119b New York Pension Plan
EIN:	13-6415392
PN:	1
SFA Amount Requested:	\$85,114,201.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
33.	If the plan was required to enter 10,000 or more participants on line 6f of the most recently filed Form 5500, does the application include a current listing of the 15 largest contributing employers (the employers with the largest contribution amounts) and the amount of contributions paid by each employer during the most recently completed plan year (without regard to whether a contribution was made on account of a year other than the most recently completed plan year)? If this information is required, it is required for the 15 largest contributing employers even if the employer's contribution is less than 5% of total contributions. Enter N/A if the plan is not required to provide this information. See Template 2.	Yes No N/A	n/a				Contributing employers	Template 2 Pension Plan Name , where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(2)	Section C, Item 2
34.	Does the application include for each of the most recent 10 plan years immediately preceding the application filing date, the history of total contributions, total contribution base units (including identification of the unit used), average contribution rates, and number of active participants at the beginning of each plan year? Does the history separately show for each of the most recent 10 plan years immediately preceding the application filing date all other sources of non-investment income such as withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and other identifiable sources of contributions? See Template 3.	Yes No	Yes	template 3 L119.xlsx			Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Pension Plan Name , where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(3)	Section C, Item 3
35.	Does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Item #10 that shows the amount of SFA that would be determined if the assumptions used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status"), excluding the plan's interest rate which should be the same as used for determining the SFA amount and excluding the CBU assumption and administrative expenses assumption which should reflect the changed assumptions consistent with Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions)? Enter N/A if this item is not required because all assumptions used (except the interest rate, CBU assumption and administrative expenses assumption) to determine the requested SFA amount are identical to those used in the pre-2021 certification of plan status and if the changed assumptions for CBUs and administrative expenses are consistent with Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions. <a href="https://www.pbgc.gov/sites/default/files/sfa/SFA-Assumptions-Guidance.pdf">https://www.pbgc.gov/sites/default/files/sfa/SFA-Assumptions-Guidance.pdf</a> See Template 5.	Yes No N/A	Yes	template 5 L119.xlsx			Financial assistance spreadsheet (template)	Template 5 Pension Plan Name , where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(2)	Section C, Item 5
36.	Does the application include a reconciliation of the change in the total amount of requested SFA due to each change in assumption from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption change, in the same format as for Checklist Item #10? Enter N/A if this item is not required because all assumptions used (except the interest rate, CBU assumption and administrative expenses assumption) to determine the requested SFA amount are identical to those used in the pre-2021 certification of plan status and if the changed assumptions for CBUs and administrative expenses are consistent with Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions, or if the requested SFA amount in Checklist Item #10 is the same as the amount shown in the Baseline details of Checklist Item #32. See Template 6.	Yes No N/A	Yes	template 6 L119.xlsx			Financial assistance spreadsheet (template)	Template 6 Pension Plan Name , where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(3)	Section C, Item 6

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Printers League-Graphic Communication International Union, Local 119b New York Pension Plan
EIN:	13-6415392
PN:	1
SFA Amount Requested:	\$85,114,201.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
37a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application include a table identifying which assumptions used in determining the plan's eligibility for SFA differ from those used in the pre-2021 certification of plan status?  Enter N/A if the plan is eligible for SFA under § 4262.3(a)(2) or § 4262.3(a)(4) or if the plan is eligible based on a certification of plan status completed before 1/1/2021. Also enter N/A if the plan is eligible based on a certification of plan status completed after 12/31/2020 but that reflects the same assumptions as those in the pre-2021 certification of plan status. See Template 7.	Yes No N/A	Yes	template 7 L119.xlsx			Financial assistance spreadsheet (template)	Template 7 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(1)	Section C, Item 7(a)
37b.	Does Checklist Item #37a include brief explanations as to why using those assumptions is no longer reasonable and why the changed assumptions are reasonable? This should be an abbreviated version of information provided in Checklist Item #13. Enter N/A if the plan entered N/A for Checklist Item #37a. See Template 7.	Yes No N/A	Yes	template 7 L119.xlsx			Financial assistance spreadsheet (template)	Template 7 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(1)	Section C, Item 7(a)
38.	Does the application include a table identifying which assumptions differ from those used in the pre-2021 certification of plan status (except the interest rate used to determine SFA)? Does this item include brief explanations as to why using those original assumptions is no longer reasonable and why the changed assumptions are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions? This should be an abbreviated version of information provided in Checklist Items #14a-b. See Template 7.	Yes No N/A	Yes	template 7 L119.xlsx			Financial assistance spreadsheet (template)	Template 7 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(b)(1)	Section C, Item 7(b)
39a.	Does the application include details of the projected contributions and withdrawal liability payments used to calculate the requested SFA amount, including total contributions, contribution base units (including identification of base unit used), average contribution rate(s), reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and any other identifiable contribution streams? See Template 8.	Yes No	Yes	template 8 L119.xlsx			Financial assistance spreadsheet (template)	Template 8 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(5)	Section C, Item 8
39b.	Does the application separately show the amounts of projected withdrawal liability payments for employers that are currently withdrawn at the application filing date, and assumed future withdrawals? Does the application also provide the projected number of active participants at the beginning of each plan year? See Template 8.	Yes No	Yes	template 8 L119.xlsx			Financial assistance spreadsheet (template)	Template 8 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(5)	Section C, Item 8
39c.	Does the application also provide the projected number of active participants at the beginning of each plan year? See Template 8.	Yes No	Yes	template 8 L119.xlsx			Financial assistance spreadsheet (template)	Template 8 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(5)	Section C, Item 8
Supplemental Information for Certain Events under § 4262.4(f) - Applicable to Any Events in § 4262.4(f)(2) through (f)(4) and Any Mergers in § 4262.4(f)(1)(ii)										
40a.	Does the application include a narrative description of any event and any merger, including relevant supporting documents which may include plan amendments, collective bargaining agreements, actuarial certifications related to a transfer or merger, or other relevant materials? Enter N/A if the plan has not experienced an event or merger.	Yes No N/A	n/a				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
40b.	For a transfer or merger event, does the application include identifying information for all plans involved including plan name, EIN and plan number, and the date of the transfer or merger? Enter N/A if the plan has not experienced a transfer or merger event.	Yes No N/A	n/a				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Printers League-Graphic Communication International Union, Local 119b New York Pension Plan
EIN:	13-6415392
PN:	1
SFA Amount Requested:	\$85,114,201.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
41a.	Does the narrative description in the application identify the amount of SFA reflecting any event, the amount of SFA determined as if the event had not occurred, and confirmation that the requested SFA provided in Checklist Item #1 is no greater than the amount that would have been determined if the event had not occurred, unless the event is a contribution rate reduction and such event lessens the risk of loss to plan participants and beneficiaries? Enter N/A if the plan has not experienced any event.	Yes No N/A	n/a				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
41b.	For a merger, is the determination of SFA as if the event had not occurred equal to the sum of the amount that would be determined for this plan and each plan merged into this plan (each as if they were still separate plans)? Enter N/A if the plan entered N/A for Checklist Item #41a. Enter N/A if the event described in Checklist Item #41a was not a merger.	Yes No N/A	n/a				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
42a.	Does the application include a supplemental version of Checklist Item #6 that shows the determination of SFA eligibility as if any events had not occurred? Enter N/A if the plan has not experienced any event.	Yes No N/A	n/a				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
42b.	For any merger, does this item include demonstrations of SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? Enter N/A if the plan entered N/A for Checklist Item #42a. Enter N/A if the event described in Checklist Item #42a was not a merger.	Yes No N/A	n/a				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
43a.	Does the application include a supplemental certification from the plan's enrolled actuary with respect to the plan's SFA eligibility (see Checklist Item #7), but with eligibility determined as if any events had not occurred? Enter N/A if the plan has not experienced any event.	Yes No N/A	n/a				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
43b.	For any merger, does the application include supplemental certifications of the SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? Enter N/A if the plan entered N/A for Checklist Item #43a. Also enter N/A if the event described in Checklist Item #43a was not a merger.	Yes No N/A	n/a				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
44a.	Does the application include a supplemental version of Checklist Item #10 that shows the determination of the SFA amount as if any events had not occurred? See Template 4. Enter N/A if the plan has not experienced any events.	Yes No N/A	n/a				Projections for special financial assistance (estimated income, benefit payments and expenses)	For supplemental submission due to any event: <i>Template 4 Pension Plan Name Supp</i> where "Pension Plan Name" is an abbreviated version of the plan name. For a supplemental submission due to a merger, <i>Template 4 Pension Plan Name Merged</i> , where "Pension Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Printers League-Graphic Communication International Union, Local 119b New York Pension Plan
EIN:	13-6415392
PN:	1
SFA Amount Requested:	\$85,114,201.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

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

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Printers League-Graphic Communication International Union, Local 119b New York Pension Plan
EIN:	13-6415392
PN:	1
SFA Amount Requested:	\$85,114,201.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
47a.	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a certification from the plan's enrolled actuary (or, if appropriate, from the plan sponsor) with respect to the demonstration to support a finding that the event lessens the risk of loss to plan participants and beneficiaries? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A	n/a				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
47b.	Does this demonstration also identify all assumptions used, supporting rationale for the assumptions and other relevant information? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A	n/a				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E

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

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

48.	In addition to the information provided with Checklist Item #18, does the application also include similar plan documents and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A	n/a				Pension plan documents, all versions available, and all amendments signed and dated	Use same naming convention as for Checklist Item #18 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
49.	In addition to the information provided with Checklist Item #20, does the application also include similar trust agreements and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A	n/a				Pension plan documents, all versions available, and all amendments signed and dated	Use same naming convention as for Checklist Item #20 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
50.	In addition to the information provided with Checklist Item #23, does the application also include the most recent IRS determination for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if the plan does not have a determination letter.	Yes No N/A	n/a				Pension plan documents, all versions available, and all amendments signed and dated	Use same naming convention as for Checklist Item #23 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
51.	In addition to the information provided with Checklist Item #24, for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii), does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the application filing date?	Yes No N/A	n/a			Identify here how many reports are provided.	Most recent actuarial valuation for the plan	YYYYAVR Pension Plan Name Merged, where "YYYY" is plan year and "Pension Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
52.	In addition to the information provided with Checklist Item #25, does the application include similar rehabilitation plan information for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A	n/a				Rehabilitation plan (or funding improvement plan, if applicable)	Use same naming convention as for Checklist Item #25 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B

Application to PBGC for Special Financial Assistance (SFA)

v20210708p

APPLICATION CHECKLIST

Plan name:	Printers League-Graphic Communication International Union, Local 119b New York Pension Plan
EIN:	13-6415392
PN:	1
SFA Amount Requested:	\$85,114,201.00
Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.	

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
53.	In addition to the information provided with Checklist Item #26, does the application include similar Form 5500 information for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A	n/a				Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Pension Plan Name Merged, where "YYYY" is the plan year and "Pension Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
54.	In addition to the information provided with Checklist Item #27, does the application include similar certifications of plan status for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A	n/a			Identify how many zone certifications are provided.	Zone certification	YYYYZoneYYYYMMDD Pension Plan Name Merged, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared. "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
55.	In addition to the information provided with Checklist Item #28, does the application include the most recent cash and investment account statements for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A	n/a				Bank/Asset statements for all cash and investment accounts	Use same naming convention as for Checklist Item #28 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
56.	In addition to the information provided with Checklist Item #29, does the application include the most recent plan financial statement (audited, or unaudited if audited is not available) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A	n/a				Plan's most recent financial statement (audited, or unaudited if audited not available)	Use same naming convention as for Checklist Item #29 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
57.	In addition to the information provided with Checklist Item #30, does the application include all of the written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A	n/a				Pension plan documents, all versions available, and all amendments signed and dated	Use same naming convention as for Checklist Item #30 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
58.	In addition to the information provided with Checklist Item #32, does the application include the same information in the format of Template 1 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if each plan that fully merged into this plan is not required to respond Yes to line 8b(1) on the most recently filed Form 5500 Schedule MB.	Yes No N/A	n/a				Financial assistance spreadsheet (template)	Template 1 Pension Plan Name Merged, where "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C
59.	In addition to the information provided with Checklist Item #33, does the application include the same information in the format of Template 2 (if required based on the participant threshold) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if each plan that merged into this plan has less than 10,000 participants on line 6f of the most recently filed Form 5500.	Yes No N/A	n/a				Contributing employers	Template 2 Pension Plan Name Merged, where "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C
60.	In addition to the information provided with Checklist Item #34, does the application include similar information in the format of Template 3 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)?	Yes No	n/a				Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Pension Plan Name Merged, where "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C

**ACH VENDOR/MISCELLANEOUS PAYMENT  
ENROLLMENT FORM**

OMB No. 1530-0069

This form is used for Automated Clearing House (ACH) payments with an addendum record that contains payment-related information processed through the Vendor Express Program. Recipients of these payments should bring this information to the attention of their financial institution when presenting this form for completion. See reverse for additional instructions.

**PRIVACY ACT STATEMENT**

The following information is provided to comply with the Privacy Act of 1974 (P.L. 93-579). All information collected on this form is required under the provisions of 31 U.S.C. 3322 and 31 CFR 210. This information will be used by the Treasury Department to transmit payment data, by electronic means to vendor's financial institution. Failure to provide the requested information may delay or prevent the receipt of payments through the Automated Clearing House Payment System.


**AGENCY INFORMATION**

FEDERAL PROGRAM AGENCY		
AGENCY IDENTIFIER:	AGENCY LOCATION CODE (ALC):	ACH FORMAT: <input type="checkbox"/> CCD+ <input type="checkbox"/> CTX
ADDRESS:		
CONTACT PERSON NAME:	TELEPHONE NUMBER: (       )	
ADDITIONAL INFORMATION:		

**PAYEE/COMPANY INFORMATION**

NAME	GCIU LOCAL 119B PENSION FUND	SSN NO. OR TAXPAYER ID NO. <b>136415392</b>
ADDRESS	2043 Wellwood Avenue Ste 3	
	Farmingdale N.Y. 11735	
CONTACT PERSON NAME:	Mary DeGratto	TELEPHONE NUMBER: ( 212 ) 989 0510

**FINANCIAL INSTITUTION INFORMATION**

NAME:	Amalgamated Bank	
ADDRESS:	275 7th Avenue	
	New York New York 10001	
ACH COORDINATOR NAME:	Rose Perez	TELEPHONE NUMBER: ( 212 ) 895 4449
NINE-DIGIT ROUTING TRANSIT NUMBER:	0 2 6 0 0 3 3 7 9	
DEPOSITOR ACCOUNT TITLE:	GCIU LOCAL 119B PENSION	
DEPOSITOR ACCOUNT NUMBER:		LOCKBOX NUMBER:
TYPE OF ACCOUNT:	<input checked="" type="checkbox"/> CHECKING <input type="checkbox"/> SAVINGS <input type="checkbox"/> LOCKBOX	
SIGNATURE AND TITLE OF AUTHORIZED OFFICIAL: (Could be the same as ACH Coordinator)	<i>Rose Perez</i> Vice President	TELEPHONE NUMBER: ( 212 ) 895 4449

AUTHORIZED FOR LOCAL REPRODUCTION

SF 3881 (Rev. 2/2003 )  
Prescribed by Department of Treasury  
31 U S C 3322; 31 CFR 210



**TEMPLATE 4**  
**SFA Determination**

v20210824p

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

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

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

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

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

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

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



**Additional instructions for each individual worksheet:**

Sheet

**4-1 SFA Determination - SFA Interest Rate**

See instructions on 4-1 SFA Interest Rate.

**4-2 SFA Determination - SFA Benefit Payments**

On this sheet, you will provide:

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

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

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

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

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

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

### 4-3 SFA Determination - SFA Details

On this sheet, you will provide:

--Basic plan information (plan name, EIN/PN, SFA measurement date, SFA interest rate),

--Year-by-year deterministic projection, and

--Present values as of the SFA measurement date, using the SFA interest rate.

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

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

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

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

#### Version Updates

Version	Date updated	
v20210824p	08/24/2021	On 4-1 SFA Interest Rate sheet, the wording in cell A19 was updated and additional details were added to cell D19. Also on this sheet, minor formatting changes were made to many of the cells with red text.
v20210820p	08/20/2021	On 4-1 SFA Interest Rate sheet, the link in cell D19 was removed.
v20210706p	07/06/2021	

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

v20210824p

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

**PLAN INFORMATION**

Abbreviated Plan Name:	
EIN:	13-6415392
PN:	001
Application Submission Date:	
SFA measurement date:	09/30/2021
Last day of first plan year ending after the measurement date:	06/30/2022

Last day of the calendar quarter immediately preceding the application submission date.

SFA Interest Rate Used	5.36%
------------------------	-------

Input amount used in determination of SFA.

**Development of interest rate limit:**

Plan Interest Rate:	7.25%
Month used for interest rate (month in which application is filed or the 3 preceding months):	September
ERISA Section 303(h)(2)(C)(iii) rate disregarding modifications made under clause (iv) of such section:	3.36%
Interest Rate Limit (3rd Segment rate plus 200 basis points):	5.36%

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

Month is selected by the plan sponsor.

24-month average third segment rate for selected month without regard to interest rate stabilization rules. These rates are issued by IRS each month. For example, the applicable third segment rate for August 2021 is 3.38%. That rate was 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").

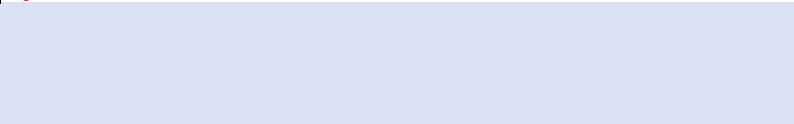
It is also available on IRS' [Funding Yield Curve Segment Rate Tables](#) web page (See Funding Table 3 under the heading "24-Month Average Segment Rates Not Adjusted").

This amount is calculated based on the other information entered.

SFA Interest Rate Calculation (Lesser of Plan Interest Rate and Interest Rate Limit):	5.36%
SFA Interest Rate Match Check:	Match

This amount is calculated based on the other information entered.

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



TEMPLATE 4 - Sheet 4-2

v20210824p

SFA Determination - Benefit Payments

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

**PLAN INFORMATION**

Abbreviated Plan Name:	
EIN:	13-6415392
PN:	001
SFA Measurement Date:	09/30/2021
SFA Interest Rate:	5.36%

On this Sheet 4-2, show all benefit payment amounts and present values as positive amounts.				
<b>PRESENT VALUE</b> as of the Measurement Date of Projected Benefit Payments for:				
Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
\$57,832,734	\$19,856,843	\$6,178,177	\$0	\$83,867,755

		<b>PROJECTED BENEFIT PAYMENTS</b> for:				
		Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
Plan Year Start Date	Plan Year End Date					
07/01/2021	06/30/2022	\$5,564,262	\$442,703	\$455	\$0	\$6,007,421
07/01/2022	06/30/2023	\$6,997,356	\$807,512	\$93,460	\$0	\$7,898,328
07/01/2023	06/30/2024	\$6,575,334	\$923,859	\$206,341	\$0	\$7,705,534
07/01/2024	06/30/2025	\$6,156,739	\$1,026,874	\$266,263	\$0	\$7,449,876
07/01/2025	06/30/2026	\$5,744,493	\$1,134,679	\$313,807	\$0	\$7,192,979
07/01/2026	06/30/2027	\$5,340,885	\$1,267,145	\$364,993	\$0	\$6,973,023
07/01/2027	06/30/2028	\$4,947,726	\$1,304,622	\$360,782	\$0	\$6,613,130
07/01/2028	06/30/2029	\$4,566,504	\$1,381,108	\$398,266	\$0	\$6,345,878
07/01/2029	06/30/2030	\$4,198,502	\$1,466,356	\$452,022	\$0	\$6,116,880
07/01/2030	06/30/2031	\$3,844,808	\$1,494,941	\$499,317	\$0	\$5,839,066
07/01/2031	06/30/2032	\$3,506,381	\$1,559,892	\$553,970	\$0	\$5,620,243
07/01/2032	06/30/2033	\$3,184,047	\$1,628,960	\$545,557	\$0	\$5,358,564
07/01/2033	06/30/2034	\$2,878,548	\$1,632,270	\$555,007	\$0	\$5,065,825
07/01/2034	06/30/2035	\$2,590,534	\$1,671,501	\$584,564	\$0	\$4,846,599
07/01/2035	06/30/2036	\$2,320,507	\$1,652,556	\$573,944	\$0	\$4,547,007
07/01/2036	06/30/2037	\$2,068,780	\$1,631,211	\$564,125	\$0	\$4,264,116
07/01/2037	06/30/2038	\$1,835,436	\$1,604,810	\$553,655	\$0	\$3,993,901
07/01/2038	06/30/2039	\$1,620,327	\$1,564,447	\$540,879	\$0	\$3,725,653
07/01/2039	06/30/2040	\$1,423,134	\$1,508,120	\$539,130	\$0	\$3,470,384
07/01/2040	06/30/2041	\$1,243,408	\$1,488,922	\$524,618	\$0	\$3,256,948
07/01/2041	06/30/2042	\$1,080,587	\$1,465,532	\$509,196	\$0	\$3,055,315
07/01/2042	06/30/2043	\$934,024	\$1,416,575	\$506,687	\$0	\$2,857,286
07/01/2043	06/30/2044	\$802,971	\$1,349,337	\$489,242	\$0	\$2,641,550
07/01/2044	06/30/2045	\$686,552	\$1,284,035	\$470,780	\$0	\$2,441,367
07/01/2045	06/30/2046	\$583,776	\$1,217,533	\$451,347	\$0	\$2,252,656
07/01/2046	06/30/2047	\$493,601	\$1,143,136	\$430,973	\$0	\$2,067,710
07/01/2047	06/30/2048	\$414,961	\$1,068,084	\$425,503	\$0	\$1,908,548
07/01/2048	06/30/2049	\$346,804	\$1,014,361	\$414,831	\$0	\$1,775,996
07/01/2049	06/30/2050	\$288,117	\$939,550	\$391,722	\$0	\$1,619,389
07/01/2050	06/30/2051	\$237,913	\$865,937	\$391,545	\$0	\$1,495,395

TEMPLATE 4 - Sheet 4-3

v20210824p

SFA Determination - Details

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

**PLAN INFORMATION**

Abbreviated Plan Name:	
EIN:	13-6415392
PN:	001
SFA Measurement Date:	09/30/2021
SFA Interest Rate:	5.36%

PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for:								
(1)	(2)	PV of (3)	PV of (4)	PV of (5)	PV of (6)	PV of (7)	PV of (8)	
Fair Market Value as of the SFA Measurement Date	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4-2)	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(1)+(2)+Sum of PV of (3) through PV of (8) [NOTE: This amount should be \$0]
1,144,188.96	85,114,200.64	3,763,576.76	212,070.70		(83,867,754.61)	(366,257.90)	(6,000,024.56)	(0.00)

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Plan Year Start Date	Plan Year End Date	Fair Market Value of Assets at Beginning of Plan Year	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4-2)	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Investment Income Based on SFA Interest Rate	Fair Market Value of Assets at End of Plan Year
07/01/2021	06/30/2022	\$1,144,188.96	\$85,114,201	\$138,128	\$22,500	\$0	-\$6,007,421	-\$366,258	-\$297,503	\$3,188,077	\$82,935,914
07/01/2022	06/30/2023	\$82,935,914.07		\$188,959	\$30,000	\$0	-\$7,898,328		-\$391,075	\$4,018,212	\$78,883,683
07/01/2023	06/30/2024	\$78,883,683.19		\$193,872	\$30,000	\$0	-\$7,705,534		-\$397,489	\$3,811,296	\$74,815,828
07/01/2024	06/30/2025	\$74,815,827.98		\$198,913	\$30,000	\$0	-\$7,449,876		-\$403,956	\$3,606,912	\$70,797,821
07/01/2025	06/30/2026	\$70,797,821.22		\$204,085	\$30,000	\$0	-\$7,192,979		-\$410,494	\$3,405,267	\$66,833,700
07/01/2026	06/30/2027	\$66,833,700.16		\$209,391	\$30,000	\$0	-\$6,973,023		-\$417,118	\$3,204,531	\$62,887,480
07/01/2027	06/30/2028	\$62,887,480.42		\$214,835	\$30,000	\$0	-\$6,613,130		-\$423,842	\$3,012,255	\$59,107,598
07/01/2028	06/30/2029	\$59,107,597.95		\$220,421	\$30,000	\$0	-\$6,345,878		-\$430,677	\$2,823,929	\$55,405,392
07/01/2029	06/30/2030	\$55,405,392.39		\$226,152	\$30,000	\$0	-\$6,116,880		-\$437,634	\$2,637,716	\$51,744,746
07/01/2030	06/30/2031	\$51,744,746.13		\$232,032	\$30,000	\$0	-\$5,839,066		-\$444,723	\$2,455,352	\$48,148,341
07/01/2031	06/30/2032	\$48,148,341.25		\$238,065	\$30,000	\$0	-\$5,620,243		-\$459,157	\$2,274,186	\$44,581,193
07/01/2032	06/30/2033	\$44,581,192.51		\$244,254	\$30,000	\$0	-\$5,358,564		-\$466,073	\$2,096,969	\$41,097,779
07/01/2033	06/30/2034	\$41,097,778.82		\$250,605	\$30,000	\$0	-\$5,065,825		-\$473,171	\$1,925,905	\$37,735,293
07/01/2034	06/30/2035	\$37,735,292.67		\$257,121	\$30,000	\$0	-\$4,846,599		-\$480,458	\$1,757,382	\$34,422,737
07/01/2035	06/30/2036	\$34,422,737.41		\$263,806	\$30,000	\$0	-\$4,547,007		-\$487,945	\$1,595,842	\$31,247,433
07/01/2036	06/30/2037	\$31,247,432.78		\$270,665	\$30,000	\$0	-\$4,264,116		-\$483,693	\$1,441,079	\$28,211,368
07/01/2037	06/30/2038	\$28,211,367.70		\$277,702	\$30,000	\$0	-\$3,993,901		-\$453,455	\$1,293,792	\$25,335,506
07/01/2038	06/30/2039	\$25,335,506.00		\$284,922	\$30,000	\$0	-\$3,725,653		-\$423,415	\$1,154,988	\$22,626,348
07/01/2039	06/30/2040	\$22,626,347.62		\$292,330	\$30,000	\$0	-\$3,470,384		-\$394,879	\$1,024,388	\$20,077,803
07/01/2040	06/30/2041	\$20,077,803.14		\$299,931	\$30,000	\$0	-\$3,256,948		-\$371,295	\$900,031	\$17,649,521
07/01/2041	06/30/2042	\$17,649,521.15		\$307,729	\$30,000	\$0	-\$3,055,315		-\$349,050	\$781,457	\$15,334,342
07/01/2042	06/30/2043	\$15,334,341.54		\$315,730	\$30,000	\$0	-\$2,857,286		-\$327,148	\$668,749	\$13,134,387
07/01/2043	06/30/2044	\$13,134,386.58		\$323,939	\$30,000	\$0	-\$2,641,550		-\$303,016	\$563,232	\$11,076,992
07/01/2044	06/30/2045	\$11,076,991.75		\$332,361	\$30,000	\$0	-\$2,441,367		-\$280,631	\$464,483	\$9,151,838
07/01/2045	06/30/2046	\$9,151,837.92		\$341,003	\$30,000	\$0	-\$2,252,656		-\$259,498	\$372,180	\$7,352,867
07/01/2046	06/30/2047	\$7,352,867.28		\$349,869	\$30,000	\$0	-\$2,067,710		-\$238,688	\$286,438	\$5,682,776
07/01/2047	06/30/2048	\$5,682,775.53		\$358,965	\$30,000	\$0	-\$1,908,548		-\$220,847	\$206,150	\$4,118,496
07/01/2048	06/30/2049	\$4,118,495.70		\$368,298	\$30,000	\$0	-\$1,775,996		-\$206,077	\$130,033	\$2,634,754
07/01/2049	06/30/2050	\$2,634,753.76		\$377,874	\$30,000	\$0	-\$1,619,389		-\$188,302	\$59,609	\$1,264,545
07/01/2050	06/30/2051	\$1,264,545.38		\$387,699	\$30,000	\$0	-\$1,495,395		-\$150,898	-\$5,951	\$0

## TEMPLATE 5

v20210723p

### Baseline

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

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

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

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

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

#### Additional instructions for each individual worksheet:

Sheet

##### **5-1 Baseline - Benefit Payments**

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

##### **5-2 Baseline - Details**

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



TEMPLATE 5 - Sheet 5-1

v20210723p

Baseline - Benefit Payments

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

**PLAN INFORMATION**

Abbreviated Plan Name:	
EIN:	13-6415392
PN:	001
SFA Measurement Date:	09/30/2021
SFA Interest Rate:	5.36%

On this Sheet 5-1, show all benefit payment amounts and present values as positive amounts.					
<b>PRESENT VALUE</b> as of the Measurement Date of Projected Benefit Payments for:					
Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total	
\$54,096,972	\$18,809,432	\$5,945,476	\$0	\$78,851,879	

		<b>PROJECTED BENEFIT PAYMENTS</b> for:				
Plan Year Start Date	Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
07/01/2021	06/30/2022	\$5,518,055	\$442,243	\$501	\$0	\$5,960,798
07/01/2022	06/30/2023	\$6,894,757	\$805,979	\$93,531	\$0	\$7,794,267
07/01/2023	06/30/2024	\$6,433,492	\$921,068	\$206,383	\$0	\$7,560,943
07/01/2024	06/30/2025	\$5,977,894	\$1,022,296	\$266,329	\$0	\$7,266,519
07/01/2025	06/30/2026	\$5,531,331	\$1,127,752	\$313,793	\$0	\$6,972,876
07/01/2026	06/30/2027	\$5,096,459	\$1,257,159	\$364,816	\$0	\$6,718,434
07/01/2027	06/30/2028	\$4,675,458	\$1,291,018	\$360,413	\$0	\$6,326,889
07/01/2028	06/30/2029	\$4,270,139	\$1,362,995	\$397,404	\$0	\$6,030,538
07/01/2029	06/30/2030	\$3,882,004	\$1,442,761	\$450,304	\$0	\$5,775,069
07/01/2030	06/30/2031	\$3,512,277	\$1,465,082	\$496,564	\$0	\$5,473,923
07/01/2031	06/30/2032	\$3,161,998	\$1,522,454	\$549,740	\$0	\$5,234,192
07/01/2032	06/30/2033	\$2,832,079	\$1,582,705	\$539,918	\$0	\$4,954,702
07/01/2033	06/30/2034	\$2,523,302	\$1,576,482	\$547,454	\$0	\$4,647,238
07/01/2034	06/30/2035	\$2,236,207	\$1,604,718	\$574,542	\$0	\$4,415,467
07/01/2035	06/30/2036	\$1,971,039	\$1,574,268	\$561,352	\$0	\$4,106,659
07/01/2036	06/30/2037	\$1,727,809	\$1,540,605	\$548,533	\$0	\$3,816,947
07/01/2037	06/30/2038	\$1,506,239	\$1,501,200	\$534,677	\$0	\$3,542,116
07/01/2038	06/30/2039	\$1,305,780	\$1,447,391	\$518,166	\$0	\$3,271,337
07/01/2039	06/30/2040	\$1,125,671	\$1,377,377	\$512,160	\$0	\$3,015,208
07/01/2040	06/30/2041	\$964,966	\$1,343,796	\$493,251	\$0	\$2,802,013
07/01/2041	06/30/2042	\$822,568	\$1,306,010	\$473,153	\$0	\$2,601,731
07/01/2042	06/30/2043	\$697,252	\$1,243,304	\$465,517	\$0	\$2,406,073
07/01/2043	06/30/2044	\$587,699	\$1,163,260	\$442,949	\$0	\$2,193,908
07/01/2044	06/30/2045	\$492,553	\$1,086,223	\$419,292	\$0	\$1,998,068
07/01/2045	06/30/2046	\$410,460	\$1,009,460	\$394,707	\$0	\$1,814,627
07/01/2046	06/30/2047	\$340,085	\$926,727	\$369,356	\$0	\$1,636,168
07/01/2047	06/30/2048	\$280,141	\$845,459	\$359,041	\$0	\$1,484,641
07/01/2048	06/30/2049	\$229,413	\$787,454	\$343,988	\$0	\$1,360,855
07/01/2049	06/30/2050	\$186,771	\$711,031	\$317,188	\$0	\$1,214,990
07/01/2050	06/30/2051	\$151,165	\$638,165	\$313,740	\$0	\$1,103,070

TEMPLATE 5 - Sheet 5-2

v20210723p

Baseline - Details

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

**PLAN INFORMATION**

Abbreviated Plan Name:	
EIN:	13-6415392
PN:	001
SFA Measurement Date:	09/30/2021
SFA Interest Rate:	5.36%

PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for:								
(1)	(2)	PV of (3)	PV of (4)	PV of (5)	PV of (6)	PV of (7)	PV of (8)	
Fair Market Value as of the SFA Measurement Date	Baseline SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 5-1)	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(1)+(2)+Sum of PV of (3) through PV of (8) [NOTE: This amount should be \$0]
1,144,188.96	80,389,058.13	2,710,357.42	212,070.70		(78,851,879.39)	(366,257.90)	(5,237,537.92)	0.00

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Fair Market Value of Assets at Beginning of Plan Year	Baseline SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 5-1)	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Investment Income Based on SFA Interest Rate	Fair Market Value of Assets at End of Plan Year
Plan Year Start Date	Plan Year End Date										
07/01/2021	06/30/2022	1,144,188.96	80,389,058.13	\$134,628	\$22,500		-\$5,960,798	-\$366,258	-\$292,374	\$3,001,266	\$78,072,210
07/01/2022	06/30/2023	78,072,210.45		\$179,504	\$30,000		-\$7,794,267		-\$376,157	\$3,763,223	\$73,874,513
07/01/2023	06/30/2024	73,874,513.33		\$179,504	\$30,000		-\$7,560,943		-\$374,462	\$3,550,751	\$69,699,363
07/01/2024	06/30/2025	69,699,363.43		\$179,504	\$30,000		-\$7,266,519		-\$372,784	\$3,342,762	\$65,612,327
07/01/2025	06/30/2026	65,612,327.01		\$179,504	\$30,000		-\$6,972,876		-\$371,136	\$3,139,455	\$61,617,273
07/01/2026	06/30/2027	61,617,273.06		\$179,504	\$30,000		-\$6,718,434		-\$369,527	\$2,938,975	\$57,677,791
07/01/2027	06/30/2028	57,677,790.80		\$179,504	\$30,000		-\$6,326,889		-\$367,962	\$2,748,823	\$53,941,266
07/01/2028	06/30/2029	53,941,266.41		\$179,504	\$30,000		-\$6,030,538		-\$366,444	\$2,564,446	\$50,318,234
07/01/2029	06/30/2030	50,318,234.09		\$179,504	\$30,000		-\$5,775,069		-\$364,977	\$2,383,961	\$46,771,653
07/01/2030	06/30/2031	46,771,653.28		\$179,504			-\$5,473,923		-\$363,560	\$2,209,026	\$43,322,700
07/01/2031	06/30/2032	43,322,699.91		\$179,504			-\$5,234,192		-\$362,197	\$2,037,027	\$39,942,841
07/01/2032	06/30/2033	39,942,841.19		\$179,504			-\$4,954,702		-\$360,887	\$1,870,861	\$36,677,617
07/01/2033	06/30/2034	36,677,617.41		\$179,504			-\$4,647,238		-\$359,631	\$1,712,339	\$33,562,591
07/01/2034	06/30/2035	33,562,590.94		\$179,504			-\$4,415,467		-\$358,431	\$1,557,810	\$30,526,007
07/01/2035	06/30/2036	30,526,006.74		\$179,504			-\$4,106,659		-\$357,285	\$1,411,613	\$27,653,180
07/01/2036	06/30/2037	27,653,179.71		\$179,504			-\$3,816,947		-\$356,196	\$1,273,170	\$24,932,711
07/01/2037	06/30/2038	24,932,710.66		\$179,504			-\$3,542,116		-\$355,162	\$1,142,095	\$22,357,032
07/01/2038	06/30/2039	22,357,031.56		\$179,504			-\$3,271,337		-\$354,185	\$1,018,563	\$19,929,577
07/01/2039	06/30/2040	19,929,576.94		\$179,504			-\$3,015,208		-\$353,262	\$902,191	\$17,642,802
07/01/2040	06/30/2041	17,642,801.54		\$179,504			-\$2,802,013		-\$352,393	\$791,056	\$15,458,956
07/01/2041	06/30/2042	15,458,955.67		\$179,504			-\$2,601,731		-\$349,050	\$684,813	\$13,372,491
07/01/2042	06/30/2043	13,372,491.08		\$179,504			-\$2,406,073		-\$327,148	\$584,033	\$11,402,807
07/01/2043	06/30/2044	11,402,807.00		\$179,504			-\$2,193,908		-\$303,016	\$490,457	\$9,575,844
07/01/2044	06/30/2045	9,575,844.38		\$179,504			-\$1,998,068		-\$280,631	\$403,611	\$7,880,260
07/01/2045	06/30/2046	7,880,260.15		\$179,504			-\$1,814,627		-\$259,498	\$323,109	\$6,308,749
07/01/2046	06/30/2047	6,308,748.66		\$179,504			-\$1,636,168		-\$238,688	\$248,983	\$4,862,379
07/01/2047	06/30/2048	4,862,379.42		\$179,504			-\$1,484,641		-\$220,847	\$180,043	\$3,516,439
07/01/2048	06/30/2049	3,516,438.81		\$179,504			-\$1,360,855		-\$206,077	\$114,919	\$2,243,930
07/01/2049	06/30/2050	2,243,929.64		\$179,504			-\$1,214,990		-\$188,302	\$54,994	\$1,075,135
07/01/2050	06/30/2051	1,075,135.40		\$179,504			-\$1,103,070		-\$150,898	-\$671	\$0

## TEMPLATE 6

v20210723p

### Reconciliation

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

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

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

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

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

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

Additional instructions for each individual worksheet:

Sheet

#### 6-1 Reconciliation

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

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

#### 6-2 Reconciliation Details

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

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

#### 6-3 Reconciliation Details

See instructions for 6-2 Reconciliation Details.

#### 6-4 Reconciliation Details

See instructions for 6-2 Reconciliation Details.

#### 6-5 Reconciliation Details

See instructions for 6-2 Reconciliation Details.

### Version Updates

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

**TEMPLATE 6 - Sheet 6-1**

**Reconciliation - Summary**

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

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

**PLAN INFORMATION**

Abbreviated Plan Name:	
EIN:	13-6415392
PN:	001

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount
1	Baseline	N/A	80,389,058.13
2	Base Mortality Assumption	\$4,777,608	85,166,666.18
3	Salary scale change	(\$814,952)	84,351,714.01
4	Expense assumption change	\$762,487	85,114,200.64
5		(\$85,114,201)	

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

From Template 5.

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

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

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

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

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

TEMPLATE 6 - Sheet 6-2  
Reconciliation - Details

Item Description (From 6-1): Base Mortality Assumption

v20210723p

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

PLAN INFORMATION

Abbreviated Plan Name:	
EIN:	13-6415392
PN:	001
SFA Measurement Date:	09/30/2001
SFA Interest Rate:	5.36%

PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for:								
(1)	(2)	PV of (3)	PV of (4)	PV of (5)	PV of (6)	PV of (7)	PV of (8)	
Fair Market Value as of the SFA Measurement Date	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses owed PBGC under 4261 of ERISA)	(1)+(2)+Sum of PV of (3) through PV of (8) [NOTE: This amount should be \$0]
1,144,188.96	85,166,666.18	2,710,357.42	212,070.70		(83,629,487.44)	(366,257.90)	(5,237,537.92)	0.00

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

Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Fair Market Value of Assets at Beginning of Plan Year	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses owed PBGC under 4261 of ERISA)	Investment Income Based on SFA Interest Rate	Fair Market Value of Assets at End of Plan Year
07/01/2021	06/30/2022	\$1,144,189	85,166,666.18	\$134,628	\$22,500		-\$6,007,470	-\$366,258	-\$292,374	\$3,190,203	\$82,992,084
07/01/2022	06/30/2023	\$82,992,084		\$179,504	\$30,000		-\$7,897,768		-\$376,157	\$4,021,380	\$78,949,043
07/01/2023	06/30/2024	\$78,949,043		\$179,504	\$30,000		-\$7,704,163		-\$374,462	\$3,815,069	\$74,894,992
07/01/2024	06/30/2025	\$74,894,992		\$179,504	\$30,000		-\$7,447,611		-\$372,784	\$3,611,542	\$70,895,642
07/01/2025	06/30/2026	\$70,895,642		\$179,504	\$30,000		-\$7,189,172		-\$371,136	\$3,411,047	\$66,955,885
07/01/2026	06/30/2027	\$66,955,885		\$179,504	\$30,000		-\$6,967,894		-\$369,527	\$3,211,754	\$63,039,721
07/01/2027	06/30/2028	\$63,039,721		\$179,504	\$30,000		-\$6,607,609		-\$367,962	\$3,021,176	\$59,294,829
07/01/2028	06/30/2029	\$59,294,829		\$179,504	\$30,000		-\$6,339,277		-\$366,444	\$2,834,849	\$55,633,460
07/01/2029	06/30/2030	\$55,633,460		\$179,504	\$30,000		-\$6,106,889		-\$364,977	\$2,651,072	\$52,022,170
07/01/2030	06/30/2031	\$52,022,170		\$179,504			-\$5,826,119		-\$363,560	\$2,471,576	\$48,483,571
07/01/2031	06/30/2032	\$48,483,571		\$179,504			-\$5,602,929		-\$362,197	\$2,293,885	\$44,991,834
07/01/2032	06/30/2033	\$44,991,834		\$179,504			-\$5,340,777		-\$360,887	\$2,120,794	\$41,590,467
07/01/2033	06/30/2034	\$41,590,467		\$179,504			-\$5,046,488		-\$359,631	\$1,954,268	\$38,318,120
07/01/2034	06/30/2035	\$38,318,120		\$179,504			-\$4,823,127		-\$358,431	\$1,790,855	\$35,106,921
07/01/2035	06/30/2036	\$35,106,921		\$179,504			-\$4,523,113		-\$357,285	\$1,634,828	\$32,040,855
07/01/2036	06/30/2037	\$32,040,855		\$179,504			-\$4,239,802		-\$356,196	\$1,485,685	\$29,110,046
07/01/2037	06/30/2038	\$29,110,046		\$179,504			-\$3,969,203		-\$355,162	\$1,343,109	\$26,308,293
07/01/2038	06/30/2039	\$26,308,293		\$179,504			-\$3,700,623		-\$354,185	\$1,207,341	\$23,640,330
07/01/2039	06/30/2040	\$23,640,330		\$179,504			-\$3,442,471		-\$353,262	\$1,078,186	\$21,102,287
07/01/2040	06/30/2041	\$21,102,287		\$179,504			-\$3,228,813		-\$352,393	\$953,608	\$18,654,193
07/01/2041	06/30/2042	\$18,654,193		\$179,504			-\$3,027,006		-\$349,050	\$833,283	\$16,290,923
07/01/2042	06/30/2043	\$16,290,923		\$179,504			-\$2,825,319		-\$327,148	\$717,989	\$14,035,949
07/01/2043	06/30/2044	\$14,035,949		\$179,504			-\$2,609,612		-\$303,016	\$609,312	\$11,912,137
07/01/2044	06/30/2045	\$11,912,137		\$179,504			-\$2,409,572		-\$280,631	\$506,780	\$9,908,218
07/01/2045	06/30/2046	\$9,908,218		\$179,504			-\$2,221,125		-\$259,498	\$410,020	\$8,017,119
07/01/2046	06/30/2047	\$8,017,119		\$179,504			-\$2,036,580		-\$238,688	\$319,090	\$6,240,444
07/01/2047	06/30/2048	\$6,240,444		\$179,504			-\$1,873,846		-\$220,847	\$233,046	\$4,558,301
07/01/2048	06/30/2049	\$4,558,301		\$179,504			-\$1,738,293		-\$206,077	\$150,532	\$2,943,967
07/01/2049	06/30/2050	\$2,943,967		\$179,504			-\$1,582,558		-\$188,302	\$72,815	\$1,425,425
07/01/2050	06/30/2051	\$1,425,425		\$179,504			-\$1,453,360		-\$150,898	-\$671	\$0

TEMPLATE 6 - Sheet 6-3

Item Description (From 6-1): Salary scale change

v20210723p

Reconciliation - Details

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

PLAN INFORMATION

Abbreviated Plan Name:	
EIN:	13-6415392
PN:	001
SFA Measurement Date:	09/30/2001
SFA Interest Rate:	5.36%

PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for:									
(1)	(2)	PV of (3)	PV of (4)	PV of (5)	PV of (6)	PV of (7)	PV of (8)		
Fair Market Value as of the SFA Measurement Date	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses owed PBGC under 4261 of ERISA)	(1)+(2)+Sum of PV of (3) through PV of (8) [NOTE: This amount should be \$0]	
\$1,144,189	\$84,351,714	\$3,763,577	\$212,071		(\$83,867,755)		(\$366,258)	(\$5,237,538)	0.00

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Plan Year Start Date	Plan Year End Date	Fair Market Value of Assets at Beginning of Plan Year	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses owed PBGC under 4261 of ERISA)	Investment Income Based on SFA Interest Rate	Fair Market Value of Assets at End of Plan Year
07/01/2021	06/30/2022	\$1,144,189	\$84,351,714	\$138,128	\$22,500		-\$6,007,421	-\$366,258	-\$292,374	\$3,157,728	\$82,148,206
07/01/2022	06/30/2023	\$82,148,206		\$188,959	\$30,000		-\$7,898,328		-\$376,157	\$3,976,369	\$78,069,050
07/01/2023	06/30/2024	\$78,069,050		\$193,872	\$30,000		-\$7,705,534		-\$374,462	\$3,768,208	\$73,981,134
07/01/2024	06/30/2025	\$73,981,134		\$198,913	\$30,000		-\$7,449,876		-\$372,784	\$3,562,951	\$69,950,338
07/01/2025	06/30/2026	\$69,950,338		\$204,085	\$30,000		-\$7,192,979		-\$371,136	\$3,360,825	\$65,981,132
07/01/2026	06/30/2027	\$65,981,132		\$209,391	\$30,000		-\$6,973,023		-\$369,527	\$3,160,023	\$62,037,996
07/01/2027	06/30/2028	\$62,037,996		\$214,835	\$30,000		-\$6,613,130		-\$367,962	\$2,968,122	\$58,269,860
07/01/2028	06/30/2029	\$58,269,860		\$220,421	\$30,000		-\$6,345,878		-\$366,444	\$2,780,639	\$54,588,598
07/01/2029	06/30/2030	\$54,588,598		\$226,152	\$30,000		-\$6,116,880		-\$364,977	\$2,595,765	\$50,958,658
07/01/2030	06/30/2031	\$50,958,658		\$232,032			-\$5,839,066		-\$363,560	\$2,415,267	\$47,403,331
07/01/2031	06/30/2032	\$47,403,331		\$238,065			-\$5,620,243		-\$362,197	\$2,236,605	\$43,895,560
07/01/2032	06/30/2033	\$43,895,560		\$244,254			-\$5,358,564		-\$360,887	\$2,062,793	\$40,483,156
07/01/2033	06/30/2034	\$40,483,156		\$250,605			-\$5,065,825		-\$359,631	\$1,895,760	\$37,204,065
07/01/2034	06/30/2035	\$37,204,065		\$257,121			-\$4,846,599		-\$358,431	\$1,731,937	\$33,988,093
07/01/2035	06/30/2036	\$33,988,093		\$263,806			-\$4,547,007		-\$357,285	\$1,575,808	\$30,923,415
07/01/2036	06/30/2037	\$30,923,415		\$270,665			-\$4,264,116		-\$356,196	\$1,426,898	\$28,000,665
07/01/2037	06/30/2038	\$28,000,665		\$277,702			-\$3,993,901		-\$355,162	\$1,284,919	\$25,214,223
07/01/2038	06/30/2039	\$25,214,223		\$284,922			-\$3,725,653		-\$354,185	\$1,150,146	\$22,569,453
07/01/2039	06/30/2040	\$22,569,453		\$292,330			-\$3,470,384		-\$353,262	\$1,022,275	\$20,060,412
07/01/2040	06/30/2041	\$20,060,412		\$299,931			-\$3,256,948		-\$352,393	\$899,441	\$17,650,443
07/01/2041	06/30/2042	\$17,650,443		\$307,729			-\$3,055,315		-\$349,050	\$781,356	\$15,335,163
07/01/2042	06/30/2043	\$15,335,163		\$315,730			-\$2,857,286		-\$327,148	\$668,650	\$13,135,109
07/01/2043	06/30/2044	\$13,135,109		\$323,939			-\$2,641,550		-\$303,016	\$563,135	\$11,077,617
07/01/2044	06/30/2045	\$11,077,617		\$332,367			-\$2,441,367		-\$280,631	\$464,388	\$9,152,369
07/01/2045	06/30/2046	\$9,152,369		\$341,003			-\$2,252,656		-\$259,498	\$372,088	\$7,353,306
07/01/2046	06/30/2047	\$7,353,306		\$349,869			-\$2,067,710		-\$238,688	\$286,347	\$5,683,123
07/01/2047	06/30/2048	\$5,683,123		\$358,965			-\$1,908,548		-\$220,847	\$206,061	\$4,118,754
07/01/2048	06/30/2049	\$4,118,754		\$368,298			-\$1,775,996		-\$206,077	\$129,945	\$2,634,925
07/01/2049	06/30/2050	\$2,634,925		\$377,874			-\$1,619,389		-\$188,302	\$59,523	\$1,264,630
07/01/2050	06/30/2051	\$1,264,630		\$387,699			-\$1,495,395		-\$150,898	-\$6,036	\$0

**TEMPLATE 6 - Sheet 6-4**  
**Reconciliation - Details**

Item Description (From 6-1): Expense Assumption Change

This is Final Change - See Template 4

v20210723p

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

**PLAN INFORMATION**

Abbreviated Plan Name:	
EIN:	
PN:	
SFA Measurement Date:	
SFA Interest Rate:	

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Plan Year Start Date	Plan Year End Date	Fair Market Value of Assets at Beginning of Plan Year	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Investment Income Based on SFA Interest Rate	Fair Market Value of Assets at End of Plan Year

