

**Printing Local 72 Industry
Pension Fund**

Application for Special Financial Assistance

April 3, 2024

Pension Benefit Guaranty Corporation
1200 K Street, N.W.
Washington, DC 20005-4026

Dear Sir or Madam:

APPLICATION FOR SPECIAL FINANCIAL ASSISTANCE

The Printing Local 72 Industry Pension Fund (the “Plan”) is requesting Special Financial Assistance (“SFA”) in accordance with ERISA section 4262 and pursuant to the Pension Benefit Guaranty Corporation’s (“PBGC”) SFA regulation 29 CFR part 4262. This letter is meant to serve as an SFA request cover letter per Section D, Item (1) of the “General SFA Application Filing Instructions.”

The Plan is requesting SFA in an amount equal to \$37,042,012.

Please contact the filer and authorized Plan representative, Brian Hartsell, by email Brian.Hartsell@McKeogh.com or by phone 484-530-0692 if there are any questions.

Sincerely,



Brian Hartsell, EA, FSA
Authorized Representative
Fund Actuary

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52-6033899 / 001**

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Section A – Plan Identifying Information

- A1. Plan Name:** Printing Local 72 Industry Pension Fund
- A2. EIN:** 52-6033899
- A3. Plan Number:** 001
- A4. Notice Filer Name:** Brian W. Hartsell
- A5. Role of Filer:** Fund Actuary / Authorized Representative
- A6. Total Amount Requested:** \$37,042,012

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Section C – Plan Data

B1. Plan Documentation

a. Plan Document and Amendments

See attached documents:

- Most recent Plan document, file name *PlanDoc P72.pdf*
- All amendments since last restatement, combined into single file, name *PD Amends P72.pdf*

b. Trust Agreement and Amendments

See attached documents:

- Most recent trust agreement, file name *TR P72.pdf*

c. IRS Determination Letter

See attached document, file name *DL P72.pdf*

B2. Actuarial Valuation Reports

See attached documents labeled:

- *2017AVR P72.pdf*
- *2018AVR P72.pdf*
- *2019AVR P72.pdf*
- *2020AVR P72.pdf*
- *2021AVR P72.pdf*
- *2022AVR P72.pdf*

B3. Rehabilitation Plan

See attached document labeled: *RP P72.pdf*

All employers adopted the Preferred (Non-Default) Schedule – 100% of the contributions in the most recent plan year were contributed under the Preferred Schedule.

B4. Form 5500

See attached document labeled: *2021Form5500 P72.pdf*

B5. Zone Certifications

See attached documents labeled:

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Section C – Plan Data

- *2018Zone20180525 P72.pdf*
- *2019Zone20190528 P72.pdf*
- *2020Zone20200529 P72.pdf*
- *2021Zone20210528 P72.pdf*
- *2022Zone20220527 P72.pdf*

The documentation clearly identifying all assumptions, including the interest rate used for funding standard account purposes, can be located within each respective zone status certification file. This information was included as part of the PPA certification for each of the plan years 2018-2022.

For additional information supporting the critical and declining status certified in 2018 thru 2022, see the final page of each respective zone status certification file. These pages contain the plan year-by-plan year projection of the fair market value of Plan assets as well as: (a) contributions, (b) withdrawal liability payments, (c) benefit payments, (d) administrative expenses, (e) amount of net investment returns and (f) the investment return assumption.

B6. Account Statements

See attached document labeled: *CashInvAccts P72.pdf*

This file contains the most recent statement for each of the Plan's cash and investment accounts.

B7. Plan's Financial Statement

See attached document labeled: *FinAudit P72.pdf*

This file contains the most recent draft Plan financial statement prepared by the auditor.

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Section C – Plan Data

B8. Withdrawal Liability Documentation

There are no written policies or procedures governing determination, assessment, collection, settlement or payment of withdrawal liability other than those described in Section 10 of the Plan document (attached document labeled: *WDL P72.pdf*).

All withdrawal liability determinations are calculated under the Presumptive Method and utilize the De Minimis Rule. The Trustees take their responsibility to assess and pursue collection of withdrawal liability seriously. They consult with the Plan professionals about settlement offers, comparing the risks associated with long-term payment collection against those associated with accepting the settlement.

B9. Death Audit

See attached document labeled: *Death Audit P72.pdf*

This file contains documentation of a death audit to identify deceased participants that was completed no earlier than one year before the SFA measurement date. It includes identification of the service provider conducting the audit as well as a copy of the results of the audit provided to the Plan administrator by the service provider. Any personally identifiable information included in the report has been redacted.

The service provider used is Accurint and the reports are provided on a monthly basis.

Further, PBGC ran a death audit on the Fund's census data. This audit returned 1 active match, 8 terminated vested matches, and 47 in-pay matches. Of these, 3 terminated vested participants and 17 in-pay participants had a date of death that was prior to the census date. All 3 terminated vested participants and 16 in-pay participants were determined to have no beneficiary to whom a benefit was owed by the Fund and were therefore removed from the data for purposes of the SFA calculation. There was one in-pay participant who was receiving a Joint & Survivor benefit and for whom a beneficiary was owed payments. His beneficiary was included in the census data as a surviving spouse.

We certify that all known deaths occurring before the SFA census date were taken into account and known deaths occurring after the SFA census date were not taken into account. We also certify that the death audits were conducted on the entire March 1, 2022 census data set.

B10. ACH Vendor/Miscellaneous Payment Enrollment Form

See attached document labeled: *ACH Info P72.pdf*

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This file contains both the completed ACH Vendor/Miscellaneous Payment Enrollment Form and a notarized signature of the bank official on bank letterhead.

C1. Form 5500 Projection of Benefit Payments

See attached document labeled: *Template 1 P72*

C2. Contributing Employers

N/A – The Plan has less than 10,000 participants, as required to be entered on line 6f of the Plan’s most recently filed Form 5500 (filed in 2022 for the 2021 filing year). As such, the Plan is not required to provide a copy of Template 2.

C3. Historical Plan Information

See attached document labeled: *Template 3 P72*

C4. SFA Determination

See attached document labeled: *Template 4A P72*

The Plan is not a MPRA plan so the amount of SFA is determined under the “basic method”. Since the requested amount of SFA is not based on the Present Value Method, Template 4B is not required.

C5. Baseline Details

See attached document labeled: *Template 5A P72*

The Plan is not a MPRA plan so the amount of SFA is determined under the “basic method”. Since the requested amount of SFA is not based on the Present Value Method, Template 5B is not required.

C6. Reconciliation Details

See attached document labeled: *Template 6A P72*

The Plan is not a MPRA plan so the amount of SFA is determined under the “basic method”. Since the requested amount of SFA is not based on the Present Value Method, Template 6B is not required.

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Section C – Plan Data

C7. Assumption/Method Changes

a. Eligibility Assumptions

Sheet 7a of Template 7 is not required because the Plan is eligible based on a certification of plan status completed before January 1, 2021. During May, 2020, the Plan was certified to be critical and declining for the plan year beginning March 1, 2020.

b. SFA Calculation Assumptions

See attached document labeled: *Template 7 P72*

C8. Contributions and Withdrawal Liability Details

See attached document labeled: *Template 8 P72*

C9. Participant Data

N/A – This Plan has fewer than 350,000 participants.

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Section E – Checklist, Certifications, and SFA-Related Amendments

D1. SFA Request Cover Letter

The Plan is not a MPRA plan so this cover letter is not required but has still been provided. See the 2nd page of this .pdf document labeled: *SFA App P72.pdf*

D2. Contact Information for Plan Sponsor and Plan Sponsor’s Authorized Representative(s)

Plan Sponsor

Board of Trustees
Printing Local 72 Industry Pension Fund
c/o Associated Administrators, LLC
911 Ridgebrook Road
Sparks, MD 21152
(410) 683-7718
dawnw@associated-admin.com

Authorized Representative – Plan Counsel

Jacob Szewczyk, Esq.
O’Donoghue & O’Donoghue
5301 Wisconsin Ave. NW, Suite 800
Washington, DC 20015
(202) 362-0041
jszewczyk@odonoghuelaw.com

Authorized Representative – Plan Actuary

Mr. Brian Hartsell
The McKeogh Company
200 Barr Harbor Drive, Suite 225
Four Tower Bridge
West Conshohocken, PA 19428
(484) 530-0692
brian.hartsell@mckeogh.com

D3. Eligibility Criteria

The Plan is eligible for SFA based on the critical and declining status certification for the plan year beginning March 1, 2020 which was completed during May, 2020. See attached documents labeled:

- *2020Zone20200529 P72.pdf*

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D4. Priority Group Identification

The Plan is in Priority Group 5 per § 4262.10(d)(2) of the Regulation. The Plan is not a MPRA plan, has less than 350,000 participants and is projected to become insolvent between March 11, 2023 and March 11, 2026. This is not an emergency application.

D5. Development of Assumed Future Contributions and Assumed Future Withdrawal Liability Payments

The Plan's current contribution rate is \$121.50 per week for all contributing employers. The contribution rate is anticipated to increase to \$126.50 on March 1, 2023 and remain at that level for all future years. This is the final increase called for during the Rehabilitation Period which ends in.

Total Plan regular contributions are estimated by taking the product of the contribution rate noted above and the projected CBUs (weeks) shown in Appendix A to this document. Projected CBUs are based on information provided by the Board of Trustees based on their best estimate of anticipated future work.

There are currently seven employers making withdrawal liability payments. Three of these employers were subject to a mass withdrawal that occurred during the 2018 Plan Year and are subject to payments in perpetuity. Annual payments from these employers are anticipated to be received for the duration of the SFA Coverage Period, totaling \$297,095 per year.

The additional four employers making withdrawal liability payments withdrew prior to the mass withdrawal and are subject to the 20-year payment cap. We anticipate payments to cease from these employers during the Plan Years beginning in 2031, 2033, 2033, and 2034. Annual payments for these employers are \$108,772, \$110,301, \$170,885, and \$140,753, respectively.

Note that one employer that withdrew in 2019 and two employers that withdrew in 2020 have subsequently gone bankrupt/out of business and are therefore no longer making payments to the Fund.

D6. Assumptions

a. Eligibility Assumptions

N/A – The assumptions used to determine eligibility are the same as the assumptions used in the most recent actuarial certification of plan status

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completed before January 1, 2021 (the March 1, 2020 certification completed in May, 2020).

b. SFA Assumptions

There were six changes in the assumptions used to determine the SFA amount as compared to the most recent actuarial certification of plan status before January 1, 2021. One change was an extension beyond the insolvency year of pre-2021 assumptions: the CBU assumption of 50 weeks per participant per year.

The New Entrant Profile was changed from active participants hired within the prior year to new entrants and rehires to the plan in the five years preceding the plan’s SFA measurement date. This change was made to obtain a more reasonable new entrant profile due to the lack of new entrants year over year into a plan of this size. The following is a historical distribution, by year, of new entrants to the Plan showing the decreasing number of new entrants.

SFA New Entrants			At First Valuation Date	
			Average Age	Average Past Credited Service
Age Last Birthday	Count	Percent Male		
< 30	2	100%	25.1	1.11
30 – 40	0	100%	n/a	n/a
40 – 50	2	100%	46.3	0.74
50 – 60	5	100%	55.5	0.92
60 – 70	1	100%	61.8	3.94
Total	10	100%	48.2	1.22

2018 New Entrants			At First Valuation Date	
			Average Age	Average Past Credited Service
Age Last Birthday	Count	Percent Male		
< 30	0	n/a	n/a	n/a
30 – 40	0	n/a	n/a	n/a
40 – 50	0	n/a	n/a	n/a
50 – 60	1	100%	53.8	1.00
60 – 70	0	n/a	n/a	n/a
Total	1	100%	53.8	1.00

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2019 New Entrants			At First Valuation Date	
Age Last Birthday	Count	Percent Male	Average Age	Average Past Credited Service
< 30	2	100%	25.1	1.11
30 – 40	0	n/a	n/a	n/a
40 – 50	1	100%	49.8	1.11
50 – 60	1	100%	57.1	1.00
60 – 70	0	n/a	n/a	n/a
Total	4	100%	39.3	1.08

2020 New Entrants			At First Valuation Date	
Age Last Birthday	Count	Percent Male	Average Age	Average Past Credited Service
< 30	0	n/a	n/a	n/a
30 – 40	0	n/a	n/a	n/a
40 – 50	0	n/a	n/a	n/a
50 – 60	1	100%	55.3	1.00
60 – 70	0	n/a	n/a	n/a
Total	1	100%	55.3	1.00

2021 New Entrants			At First Valuation Date	
Age Last Birthday	Count	Percent Male	Average Age	Average Past Credited Service
< 30	0	n/a	n/a	n/a
30 – 40	0	n/a	n/a	n/a
40 – 50	1	100%	42.8	0.36
50 – 60	1	100%	53.4	1.00
60 – 70	0	n/a	n/a	n/a
Total	2	100%	48.1	0.68

2022 New Entrants			At First Valuation Date	
Age Last Birthday	Count	Percent Male	Average Age	Average Past Credited Service
< 30	0	n/a	n/a	n/a
30 – 40	0	n/a	n/a	n/a
40 – 50	0	n/a	n/a	n/a
50 – 60	1	100%	58.1	0.60
60 – 70	1	100%	61.8	3.94
Total	2	100%	59.9	2.27

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Note that the new entrant profile is based solely on employers actively contributing to the Fund. Additional information regarding assumptions:

- **Active Participant Count** – the assumption with regard to headcount has always been that future headcount would be equal to the headcount for the most recent year. This assumption was 24 actives in the pre-2021 certification and is 18 for purposes of the SFA calculation.
- **Future Contribution Rates** – all contribution rate increases were bargained prior to July 9, 2021. The final \$5.00 increase called for by the Rehabilitation Plan occurred in March 2023.
- **Future Withdrawal Liability Contributions** – all withdrawn employers have been, and are still, assumed to make all withdrawal liability payments required to fulfill their obligation to the Fund. This assumption has been adjusted since the pre-2021 certification to account for 3 employers who have since been declared bankrupt.
- **Reciprocity Contributions** – there has not been any explicit assumption with regard to reciprocal contributions. The plan has not historically received reciprocal contributions per the Plan’s financial statements.
- **Administrative Expenses** –
 - The Plan has an expense assumption that increases year over year to account for inflation, PBGC increases, and any other rises in cost. Since this was previously built into the assumption, we reallocated expenses within template 4 to account for the increased premium in 2031.
 - Expenses were rolled forward at 2% per year after a first-year adjustment to mid-year but not to exceed 15% of projected benefit payments.. The ½ year adjustment in the short year uses the SFA discount rate and expenses in ensuing years are based on 2% annual increases thereafter. Further, as a result of the additional work that has been done as part of the application process we have included an additional \$85,000 in estimated professional fees that the fund has or will incur. We have adjusted the expenses for the Plan Year beginning 3/1/23 to account for this expense.

D7. Reinstatement of Suspended Benefits

N/A – The Plan did not suspend benefits under section 305(e)(9) or section 4245(a) of ERISA.

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Section E – Checklist, Certifications, and SFA-Related Amendments

E1. SFA Application Checklist

See attached document labeled: *App Checklist P72.xlsx*

E2. SFA Eligibility Certification and Supporting Information for Critical and Declining Plan

N/A – The Plan is claiming SFA eligibility under § 4262.3(a)(1) of PBGC’s SFA regulation based on the certification from the plan’s enrolled actuary of plan status completed before January 1, 2021. Applicable zone certification and supplemental information was provided in Section B, Item (5).

E3. SFA Eligibility Certification and Supporting Information for Critical Plan

N/A – The Plan is claiming SFA eligibility under § 4262.3(a)(1) of PBGC’s SFA regulation.

E4. Priority Status Certification

The Plan is in Priority Group 5 per § 4262.10(d)(2) of the Regulation. The Plan is not a MPRA plan, has less than 350,000 participants and is projected to become insolvent between March 11, 2023 and March 11, 2026. This is not an emergency application.

See attached document labeled: *2020Zone20200529 P72.pdf*

I hereby certify that the plan is eligible for priority status under Priority Group 5 per § 4262.10(d)(2) of the Regulation.



Brian Hartsell, EA, FSA

E5. SFA Amount Certification

See attached document labeled: *SFA Amount Cert P72.pdf*

E6. Fair Market Value Certification

See attached document labeled: *FMV Cert P72.pdf*

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Section E – Checklist, Certifications, and SFA-Related Amendments

E7. Executed Plan Amendment for SFA Compliance

See attached document labeled: *Compliance Amend P72.pdf*

E8. Proposed Plan Amendment to Reinstate Benefits

N/A – The Plan did not suspend benefits under section 305(e)(9) or section 4245(a) of ERISA.

E9. Executed Plan Amendment to Rescind Partition Order

N/A – The Plan was not partitioned under section 4233 of ERISA.

E10. Trustee Attestation

See attached document labeled: *Penalty P72.pdf*

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Section E – Checklist, Certifications, and SFA-Related Amendments
Part E(5) – Special Financial Assistance Amount Certification

SPECIAL FINANCIAL ASSISTANCE AMOUNT CERTIFICATION

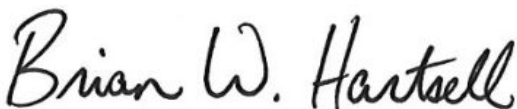
The calculations contained within this application were prepared on behalf of the Printing Local 72 Industry Pension Fund and were based on the census data, asset statements and plan documents provided by the Plan sponsor or its third-party professionals.

To the best of my knowledge and belief, all plan participants and plan provisions in effect as of the Special Financial Assistance (“SFA”) measurement date (September 30, 2022) have been reflected. I have assessed the information for reasonableness but have not conducted a full audit of the information provided. I have no reason to believe or suspect that any of the information furnished to our office contains material defects.

I hereby certify that all of my calculations are in conformity with generally accepted actuarial principles and practices, and that the actuarial assumptions which are not mandated by federal law and regulations are reasonable and represent our best estimate of the anticipated experience under the Plan. As an enrolled actuary under ERISA, I am qualified to render this actuarial opinion.

Therefore, to the best of our knowledge and belief, the requested SFA of \$37,042,012 is the amount to which the plan is entitled under section 4262(j) of ERISA and section 4262.4 of PBGC’s SFA regulation. This amount was determined under the “basic method” as described in § 4262.4(a)(1) of PBGC’s SFA Regulation.

The assumptions and methods used to determine this amount are detailed in Appendix A of this document.



Mr. Brian Hartsell, FSA, EA
The McKeogh Company

4/3/2024
Date

Application Checklist

v20230727

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


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

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

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

Note: If you go to the e-Filing Portal and do not see "Application for Financial Assistance – Special" under the "Select a Filing Type," then the e-Filing Portal is temporarily closed and PBGC is not accepting applications (other than lock-in applications) at the time, unless the plan is eligible to make an emergency filing under § 4262.10(f). PBGC's website, www.pbgc.gov, will be updated when the e-Filing Portal reopens for applications. PBGC maintains information on its website at www.pbgc.gov to inform prospective applicants about the current status of the e-Filing portal, as well as to provide advance notice of when PBGC expects to open or temporarily close the e-Filing Portal.

General instructions for completing the Application Checklist:

Complete all items that are shaded: 

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

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

Instructions for specific columns:

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

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

Page Number Reference(s): For Checklist Items #22 to #29c, submit all information in a single document and identify here the relevant page numbers for each such Checklist Item.

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

Additional guidance is provided in the following columns:

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

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

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

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

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

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

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

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

Version Updates (newest version at top)

Version Date updated

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

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

v20230727

APPLICATION CHECKLIST

Plan name:	P72
EIN:	52-6033899
PN:	001
SFA Amount Requested:	37,042,012.00

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

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
Plan Information, Checklist, and Certifications									
a.		Is this application a revised application submitted after the denial of a previously filed application for SFA?	Yes No	No	N/A	N/A		N/A	N/A
b.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was initially submitted under the interim final rule?	Yes No	No	N/A	N/A		N/A	N/A
c.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was submitted under the final rule?	Yes No	Yes	N/A	N/A		N/A	N/A
d.		Did the plan previously file a lock-in application?	Yes No	No	N/A	N/A	If a "lock-in" application was filed, provide the filing date.	N/A	N/A
e.		Has this plan been terminated?	Yes No	No	N/A	N/A	If terminated, provide date of plan termination.	N/A	N/A
f.		Is this plan a MPRA plan as defined under § 4262.4(a)(3) of PBGC's SFA regulation?	Yes No	No	N/A	N/A		N/A	N/A
1.	Section B, Item (1)a.	Does the application include the most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any)?	Yes No	Yes	Plan Doc P72.pdf PD Amends P72.pdf	N/A	Previously filed with initial application	Pension plan documents, all versions available, and all amendments signed and dated	N/A
2.	Section B, Item (1)b.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	Yes	TR P72.pdf	N/A	Previously filed with initial application	Pension plan documents, all versions available, and all amendments signed and dated	N/A
3.	Section B, Item (1)c.	Does the application include the most recent IRS determination letter? Enter N/A if the plan does not have a determination letter.	Yes No N/A	Yes	DL P72.pdf	N/A	Previously filed with initial application	Pension plan documents, all versions available, and all amendments signed and dated	N/A
4.	Section B, Item (2)	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the filing date of the initial application? Enter N/A if no actuarial valuation report was prepared because it was not required for any requested year. Is each report provided as a separate document using the required filename convention?	Yes No N/A	Yes	2017AVR P72.pdf 2018AVR P72.pdf 2019AVR P72.pdf 2020AVR P72.pdf 2021AVR P72.pdf 2022AVR P72.pdf	N/A	Previously filed with initial application, 6 valuations provided.	Most recent actuarial valuation for the plan	YYYYAVR Plan Name
5.a.		Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No	Yes	RP P72.pdf	N/A	Previously filed with initial application	Rehabilitation plan (or funding improvement plan, if applicable)	N/A

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

v20230727

APPLICATION CHECKLIST

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

Plan name:	P72
EIN:	52-6033899
PN:	001
SFA Amount Requested:	37,042,012.00

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

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 Plan Name = abbreviated plan name

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
5.b.	Section B, Item (3)	If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include an additional document with these details? Enter N/A if the historical document is contained in the rehabilitation plans.	Yes No N/A	N/A		N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
6.	Section B, Item (4)	Does the application include the plan's most recently filed (as of the filing date of the initial application) Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)? Is the 5500 filing provided as a single document using the required filename convention?	Yes No	Yes	2021Form5500 P72.pdf	N/A	Previously filed with initial application	Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name
7.a.	Section B, Item (5)	Does the application include the plan actuary's certification of plan status ("zone certification") for the 2018 plan year and each subsequent annual certification completed before the filing date of the initial application? Enter N/A if the plan does not have to provide certifications for any requested plan year. Is each zone certification (including the additional information identified in Checklist Items #7.b. and #7.c. below, if applicable) provided as a single document, separately for each plan year, using the required filename convention?	Yes No N/A	Yes	2018Zone20180525.pdf 2019Zone20190528.pdf 2020Zone20200529.pdf 2021Zone20210528.pdf 2022Zone20220527.pdf	N/A	Previously filed with initial application, 5 certifications provided	Zone certification	YYYYZoneYYYYMMDD Plan Name, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared.
7.b.		Does the application include documentation for all zone certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes? If such information is provided in an addendum, addendums are only required for the most recent actuarial certification of plan status completed before January 1, 2021 and each subsequent annual certification. Is this information included in the single document in Checklist Item #7.a. for the applicable plan year?	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A	Previously filed with initial application	N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.
7.c.		For a certification of critical and declining status, does the application include the required plan-year-by-plan-year projection (showing the items identified in Section B, Item (5)a. through (5)f. of the SFA Instructions) demonstrating the plan year that the plan is projected to become insolvent? If required, is this information included in the single document in Checklist Item #7.a. for the applicable plan year? Enter N/A if the plan entered N/A for Checklist Item #7.a. or if the application does not include a certification of critical and declining status.	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A	Previously filed with initial application	N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.

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

v20230727

APPLICATION CHECKLIST

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SFA Amount Requested:	37,042,012.00

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
8.	Section B, Item (6)	Does the application include the most recent account statements for each of the plan's cash and investment accounts? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	CashInvAccts P72.pdf	N/A	Previously filed with initial application	Bank/Asset statements for all cash and investment accounts	N/A
9.	Section B, Item (7)	Does the application include the most recent plan financial statement (audited, or unaudited if audited is not available)? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	FinAudit P72.pdf	N/A	Previously filed with initial application	Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
10.	Section B, Item (8)	Does the application include all of the plan's written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability? Are all such items included as a single document using the required filenaming convention?	Yes No N/A	Yes	WDL P72.pdf	N/A	Previously filed with initial application	Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name
11.a.	Section B, Item (9)a.	Does the application include documentation of a death audit to identify deceased participants that was completed on the census data used for SFA purposes, including identification of the service provider conducting the audit, date performed, the participant counts (provided separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, and current active participants) run through the death audit, and a copy of the results of the audit provided to the plan administrator by the service provider? If applicable, has personally identifiable information in this report been redacted prior to submission to PBGC? Is this information included as a single document using the required filenaming convention?	Yes No	Yes	Death Audit P72.pdf	N/A	Previously filed with initial application	Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name
11.b.		If any known deaths occurred before the date of the census data used for SFA purposes, is a statement certifying these deaths were reflected for SFA calculation purposes provided?	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #11.a.	N/A	SFA App P72.pdf, page 7	N/A	N/A - include as part of documents in Checklist Item #11.a.

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

v20230727

APPLICATION CHECKLIST

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PN:	001
SFA Amount Requested:	37,042,012.00

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
11.c.	Section B, Item (9)b.	Does the application include full census data (Social Security Number and name) of all terminated vested participants that were included in the SFA projections? Is this information provided in Excel, or in an Excel-compatible format?	Yes No N/A	Yes	Terminated Vested Census Data for Printing Local 72	N/A	Submitted prior to resubmission. Details of handling of deaths shown on SFA App P72.pdf, page 7	Submit the data file and the date of the census data through PBGC's secure file transfer system, Leapfile. Go to http://pbgc.leapfile.com , click on "Secure Upload" and then enter sfa@pbgc.gov as the recipient email address and upload the file(s) for secure transmission	Include as the subject "Submission of Terminated Vested Census Data for (Plan Name)," and as the memo "(Plan Name) terminated vested census data dated (date of census data) through Leapfile for independent audit by PBGC."
12.	Section B, Item (10)	Does the application include information required to enable the plan to receive electronic transfer of funds if the SFA application is approved, including (if applicable) a notarized payment form? See SFA Instructions, Section B, Item (10).	Yes No	Yes	ACH Info P72.pdf	N/A	Previously filed with initial application	Other	N/A
13.	Section C, Item (1)	Does the application include the plan's projection of expected benefit payments that should have been attached to the Form 5500 Schedule MB in response to line 8b(1) on the Form 5500 Schedule MB for plan years 2018 through the last year the Form 5500 was filed by the filing date of the initial application? Enter N/A if the plan is not required to respond Yes to line 8b(1) on the Form 5500 Schedule MB. See Template 1. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 1 P72.xlsx	N/A	Previously filed with initial application	Financial assistance spreadsheet (template)	Template 1 Plan Name
14.	Section C, Item (2)	If the plan was required to enter 10,000 or more participants on line 6f of the most recently filed Form 5500 (by the filing date of the initial application), does the application include a current listing of the 15 largest contributing employers (the employers with the largest contribution amounts) and the amount of contributions paid by each employer during the most recently completed plan year before the filing date of the initial application (without regard to whether a contribution was made on account of a year other than the most recently completed plan year)? If this information is required, it is required for the 15 largest contributing employers even if the employer's contribution is less than 5% of total contributions. Enter N/A if the plan is not required to provide this information. See Template 2. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A		Contributing employers	Template 2 Plan Name

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

v20230727

APPLICATION CHECKLIST

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SFA Amount Requested:	37,042,012.00

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
15.	Section C, Item (3)	Does the application include historical plan information for the 2010 plan year through the plan year immediately preceding the date the plan's initial application was filed that separately identifies: total contributions, total contribution base units (including identification of the unit used), average contribution rates, and number of active participants at the beginning of each plan year? For the same period, does the application show all other sources of non-investment income such as withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and other identifiable sources of contributions? See Template 3. Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 3 P72.xlsx	N/A	Previously filed with initial application	Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name
16.a.	Section C, Items (4)a., (4)e., and (4)f.	Does the application include the information used to determine the amount of SFA for the plan using the basic method described in § 4262.4(a)(1) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, 4A-4 SFA Details .4(a)(1) sheet and Section C, Item (4) of the SFA Filing Instructions for more details on these requirements. Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 4a P72.xlsx	N/A	Revised version filed	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4A Plan Name
16.b.i.	Addendum D Section C, Item (4)a. - MPRA plan information A. Addendum D Section C, Item (4)e. - MPRA plan information A.	If the plan is a MPRA plan, does the application also include the information used to determine the amount of SFA for the plan using the increasing assets method described in § 4262.4(a)(2)(i) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, 4A-5 SFA Details .4(a)(2)(i) sheet and Addendum D for more details on these requirements. Enter N/A if the plan is not a MPRA Plan.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.b.ii.	Addendum D Section C, Item (4)f. - MPRA plan information A.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the increasing assets method described in § 4262.4(a)(2)(i), does the application also explicitly identify the projected SFA exhaustion year based on the increasing assets method? See Template 4A, 4A-5 SFA Details .4(a)(2)(i) sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the present value method.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name

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

v20230727

APPLICATION CHECKLIST

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
16.b.iii.	Addendum D Section C, Item (4)a. - MPRA plan information B Addendum D Section C, Item (4)e. (4)f., and (4)g. - MPRA plan information B.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include the information for such plans as shown in Template 4B, including <i>4B-1 SFA Ben Pmts</i> sheet, <i>4B-2 SFA Details 4(a)(2)(ii)</i> sheet, and <i>4B-3 SFA Exhaustion</i> sheet? See Addendum D and Template 4B. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the increasing assets method.	Yes No N/A	N/A		N/A		N/A	Template 4B Plan Name
16.c.	Section C, Items (4)b. and (4)c.	Does the application include identification of the non-SFA interest rate and the SFA interest rate, including details on how each was determined? See Template 4A, <i>4A-1 Interest Rates</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.d.	Section C, Item (4).e.ii.	For each year in the SFA coverage period, does the application include the projected benefit payments (excluding make-up payments, if applicable), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants? See Template 4A, <i>4A-2 SFA Ben Pmts</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.e.	Section C, Item (4)e.iv. and (4)e.v.	For each year in the SFA coverage period, does the application include a breakdown of the administrative expenses between PBGC premiums and all other administrative expenses? Does the application include the projected total number of participants at the beginning of each plan year in the SFA coverage period? See Template 4A, <i>4A-3 SFA Pcount and Admin Exp</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
17.a.	Section C, Item (5)	For a plan that is not a MPRA plan, does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.a., #16.d., and #16.e. that shows the amount of SFA that would be determined using the <u>basic method</u> if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as in Checklist Item #16.a.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. If (a) the plan is a MPRA plan, or if (b) this item is not required for a plan that is not a MPRA plan, enter N/A. If entering N/A due to (b), add information in the Plan Comments to explain why this item is not required. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes		N/A	Revised version filed	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name

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

v20230727

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PN:	001
SFA Amount Requested:	37,042,012.00

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

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

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

v20230727

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

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

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

v20230727

APPLICATION CHECKLIST

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Plan name:	P72
EIN:	52-6033899
PN:	001
SFA Amount Requested:	37,042,012.00

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
18.c.	Addendum D Section C, Item (6)	For a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> , does the application include a reconciliation of the change in the total amount of requested SFA using the <u>present value method</u> due to each change in assumption/method from Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.b.iii? See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the increasing assets method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Has this document been uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6B Plan Name
19.a.	Section C, Item (7)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application include a table identifying which assumptions/methods used in determining the plan's eligibility for SFA differ from those used in the pre-2021 certification of plan status, and does that table include brief explanations as to why using those assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable (an abbreviated version of information provided in Checklist Item #28.a.)? Enter N/A if the plan is eligible for SFA under § 4262.3(a)(2) or § 4262.3(a)(4) or if the plan is eligible based on a certification of plan status completed before 1/1/2021. Also enter N/A if the plan is eligible based on a certification of plan status completed after 12/31/2020 but that reflects the same assumptions as those in the pre-2021 certification of plan status. See Template 7, 7a Assump Changes for Elig sheet. Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No N/A	N/A		N/A		Financial assistance spreadsheet (template)	Template 7 Plan Name.

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

v20230727

APPLICATION CHECKLIST

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EIN:	52-6033899
PN:	001
SFA Amount Requested:	37,042,012.00

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
19.b.	Section C, Item (7)b.	Does the application include a table identifying which assumptions/methods used to determine the requested SFA differ from those used in the pre-2021 certification of plan status (except the interest rates used to determine SFA)? Does this item include brief explanations as to why using those original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? If a changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA assumptions guidance, does the application state so? This should be an abbreviated version of information provided in Checklist Item #28.b. See Template 7, 7b Assump Changes for Amount sheet. Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No	Yes	Template 7 P72.xlsx	N/A	Revised version filed	Financial assistance spreadsheet (template)	Template 7 Plan Name
20.a.	Section C, Item (8)	Does the application include details of the projected contributions and withdrawal liability payments used to calculate the requested SFA amount, including total contributions, contribution base units (including identification of base unit used), average contribution rate(s), reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and any other identifiable contribution streams? See Template 8.	Yes No	Yes	Template 8 P72.xlsx	N/A	Previously filed with initial application	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 8 Plan Name
20.b.		Does the application separately show the amounts of projected withdrawal liability payments for employers that are currently withdrawn as of the date the initial application is filed, and assumed future withdrawals? Does the application also provide the projected number of active participants at the beginning of each plan year? See Template 8.	Yes No	Yes	N/A - include as part of Checklist Item #20.a.	N/A		N/A	N/A - included in Template 8 Plan Name
21.	Section C, Item (10)	Does the application provide a table identifying and describing all assumptions and methods used in i) the pre-2021 certification of plan status, ii) the "Baseline" projection in Section C Item (5), and iii) the determination of the amount of SFA in Section C Item (4)? Does the table state if each changed assumption falls under Section III, Acceptable Assumption Changes, or Section IV, Generally Accepted Assumption Changes, in PBGC's SFA assumptions guidance, or if it should be considered an "Other Change"? Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 10 P72.xlsx	N/A	Revised version filed	Financial assistance spreadsheet (template)	Template 10 Plan Name

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

v20230727

APPLICATION CHECKLIST

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PN:	001
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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
22.	Section D	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor and include the printed name and title of the signer?	Yes No	Yes	SFA App P72.pdf	pp. 1-16	Revised version filed	Financial Assistance Application	SFA App Plan Name
23.a.	Section D, Item (1)	For a plan that is not a MPRA plan, does the application include an optional cover letter? Enter N/A if the plan is a MPRA plan, or if the plan is not a MPRA plan and did not include an optional cover letter.	Yes N/A	Yes	N/A - included as part of SFA App Plan Name	p. 2		N/A	N/A - included as part of SFA App Plan Name
23.b.		For a plan that is a MPRA plan, does the application include a cover letter? Does the cover letter identify the calculation method (basic method, increasing assets method, or present value method) that provides the greatest amount of SFA? For a MPRA plan with a partition, does the cover letter include a statement that the plan has been partitioned under section 4233 of ERISA? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
24.	Section D, Item (2)	Does the application include the name, address, email, and telephone number of the plan sponsor, plan sponsor's authorized representative, and any other authorized representatives?	Yes No	Yes	N/A - included as part of SFA App Plan Name	p. 10		N/A	N/A - included as part of SFA App Plan Name
25.	Section D, Item (3)	Does the application identify the eligibility criteria in § 4262.3 that qualifies the plan as eligible to receive SFA, and include the requested information for each item that is applicable, as described in Section D, Item (3) of the SFA Filing Instructions?	Yes No	Yes	N/A - included as part of SFA App Plan Name	p. 10	The Plan was certified to be in Critical & Declining Status for the Plan Year beginning March 1, 2020.	N/A	N/A - included as part of SFA App Plan Name
26.a.	Section D, Item (4)	If the plan's application is submitted on or before March 11, 2023, does the application identify the plan's priority group (see § 4262.10(d)(2))? Enter N/A if the plan's application is submitted after March 11, 2023.	Yes No N/A	Yes	N/A - included as part of SFA App Plan Name	p. 11	The Plan is projected to become insolvent between March 11, 2023 and March 11, 2026.	N/A	N/A - included as part of SFA App Plan Name
26.b.		If the plan is submitting an emergency application under § 4262.10(f), is the application identified as an emergency application with the applicable emergency criteria identified? Enter N/A if the plan is not submitting an emergency application.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
27.	Section D, Item (5)	Does the application include a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used in the basic method (and in the increasing assets method for a MPRA plan)?	Yes No	Yes	N/A - included as part of SFA App Plan Name	p. 11		N/A	N/A - included as part of SFA App Plan Name

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

v20230727

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
28.a.	Section D, Item (6)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application identify which assumptions/methods (if any) used in showing the plan's eligibility for SFA differ from those used in the most recent certification of plan status completed before 1/1/2021? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Enter N/A if the plan is not eligible under § 4262.3(a)(1) or § 4262.3(a)(3). Enter N/A if there are no such assumption changes.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
28.b.	Section D, Item (6)b.	Does the application identify which assumptions/methods (if any) used to determine the requested SFA amount differ from those used in the most recent certification of plan status completed before 1/1/2021 (excluding the plan's non-SFA and SFA interest rates, which must be the same as the interest rates required by § 4262.4(e)(1) and (2))? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA Assumptions?	Yes No	Yes	N/A - included as part of SFA App Plan Name	pp. 11-14		N/A	N/A - included as part of SFA App Plan Name
28.c.	Section D, Item (6)	If the mortality assumption uses a plan-specific mortality table or a plan-specific adjustment to a standard mortality table (regardless of if the mortality assumption is changed or unchanged from that used in the most recent certification of plan status completed before 1/1/2021), is supporting information provided that documents the methodology used and the rationale for selection of the methodology used to develop the plan-specific rates, as well as detailed information showing the determination of plan credibility and plan experience? Enter N/A is the mortality assumption does not use a plan-specific mortality table or a plan-specific adjustment to a standard mortality table for eligibility or for determining the SFA amount.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name

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

v20230727

APPLICATION CHECKLIST

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
29.a.	Section D, Item (7)	Does the application include, for an eligible plan that implemented a suspension of benefits under section 305(e)(9) or section 4245(a) of ERISA, a narrative description of how the plan will reinstate the benefits that were previously suspended and a proposed schedule of payments (equal to the amount of benefits previously suspended) to participants and beneficiaries? Enter N/A for a plan that has not implemented a suspension of benefits.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
29.b.	Section D, Item (7)	If Yes was entered for Checklist Item #29.a., does the proposed schedule show the yearly aggregate amount and timing of such payments, and is it prepared assuming the effective date for reinstatement is the day after the SFA measurement date? Enter N/A for a plan that entered N/A for Checklist Item #29.a.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
29.c.	Section D, Item (7)	If the plan restored benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date, does the proposed schedule reflect the amount and timing of payments of restored benefits and the effect of the restoration on the benefits remaining to be reinstated? Enter N/A for a plan that did not restore benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date. Also enter N/A for a plan that entered N/A for Checklist Items #29.a. and #29.b.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
30.a.	Section E, Item (1)	Does the application include a fully completed Application Checklist, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), and SFA amount requested)?	Yes No	Yes	App Checklist P72.xlsx	N/A	Revised version filed	Special Financial Assistance Checklist	App Checklist Plan Name
30.b.	Section E, Item (1) - Addendum A	If the plan is required to provide information required by Addendum A of the SFA Filing Instructions (for "certain events"), are the additional Checklist Items #40.a. through #49.b. completed? Enter N/A if the plan is not required to submit the additional information described in Addendum A.	Yes No N/A	N/A	N/A	N/A		Special Financial Assistance Checklist	N/A

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

v20230727

APPLICATION CHECKLIST

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

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

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
33.	Section E, Item (4)	<p>If the plan's application is submitted on or prior to March 11, 2023, does the application include a certification from the plan's enrolled actuary that the plan is eligible for priority status, with specific identification of the applicable priority group?</p> <p>This item is not required (enter N/A) if the plan is insolvent, has implemented a MPRA suspension as of 3/11/2021, is in critical and declining status and had 350,000+ participants, or is listed on PBGC's website at www.pbgc.gov as being in priority group 6. See § 4262.10(d).</p> <p>Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion?</p> <p>Is the filename uploaded using the required filenaming convention?</p>	Yes No N/A	Yes	PG Cert P72.pdf	N/A		Financial Assistance Application	PG Cert Plan Name
34.a.		<p>Does the application include the certification by the plan's enrolled actuary that the requested amount of SFA is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation? Does this certification include:</p> <p>(i) plan actuary's certification that identifies the requested amount of SFA and certifies that this is the amount to which the plan is entitled?</p> <p>(ii) clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion?</p> <p>Is the information in Checklist #34.a. combined with #34.b. (if applicable) as a single document, and uploaded using the required filenaming convention?</p>	Yes No	Yes	SFA Amount Cert P72.pdf	N/A	Revised version filed	Financial Assistance Application	SFA Amount Cert Plan Name

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

v20230727

APPLICATION CHECKLIST

Plan name:	P72
EIN:	52-6033899
PN:	001
SFA Amount Requested:	37,042,012.00

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

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
34.b.	Section E, Item (5)	<p>If the plan is a MPRA plan, does the certification by the plan's enrolled actuary identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)?</p> <p>If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such?</p> <p>If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount?</p> <p>Enter N/A if the plan is not a MPRA plan.</p>	Yes No N/A	N/A	N/A - included with SFA Amount Cert Plan Name	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name
35.	Section E, Item (6)	<p>Does the application include the plan sponsor's identification of the amount of fair market value of assets at the SFA measurement date and certification that this amount is accurate? Does the application also include:</p> <p>(i) information that substantiates the asset value and how it was developed (e.g., trust or account statements, specific details of any adjustments)?</p> <p>(ii) a reconciliation of the fair market value of assets from the date of the most recent audited plan financial statements to the SFA measurement date (showing beginning and ending fair market value of assets for this period as well as the following items for the period: contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income)?</p> <p>With the exception of account statements and financial statements already provided as Checklist Items #8 and #9, is all information contained in a single document that is uploaded using the required filenaming convention?</p>	Yes No	Yes	FMV Cert P72.pdf	N/A	Previously filed with initial application	Financial Assistance Application	FMV Cert Plan Name
36.	Section E, Item (7)	<p>Does the application include a copy of the executed plan amendment required by § 4262.6(e)(1) of PBGC's SFA regulation which (i) is signed by authorized trustee(s) of the plan and (ii) includes the plan compliance language in Section E, Item (7) of the SFA Filing Instructions?</p>	Yes No	Yes	Compliance Amend P72.pdf	N/A	Previously filed with initial application	Pension plan documents, all versions available, and all amendments signed and dated	Compliance Amend Plan Name

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

v20230727

APPLICATION CHECKLIST

Plan name:	P72
EIN:	52-6033899
PN:	001
SFA Amount Requested:	37,042,012.00

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
37.	Section E, Item (8)	In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, does the application include: (i) a copy of the proposed plan amendment(s) required by § 4262.6(e)(2) to reinstate suspended benefits and pay make-up payments? (ii) a certification by the plan sponsor that the proposed plan amendment(s) will be timely adopted? Is the certification signed by either all members of the plan's board of trustees or by one or more trustees duly authorized to sign the certification on behalf of the entire board (including, if applicable, documentation that substantiates the authorization of the signing trustees)? Enter N/A if the plan has not suspended benefits. Is all information included in a single document that is uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	Reinstatement Amend Plan Name
38.	Section E, Item (9)	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a copy of the executed plan amendment required by § 4262.9(c)(2)? Enter N/A if the plan was not partitioned. Is the document uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	Partition Amend Plan Name
39.	Section E, Item (10)	Does the application include one or more copies of the penalties of perjury statement (see Section E, Item (10) of the SFA Filing Instructions) that (a) are signed by an authorized trustee who is a current member of the board of trustees, and (b) includes the trustee's printed name and title. Is all such information included in a single document and uploaded using the required filenaming convention?	Yes No	Yes	Penalty P72.pdf	N/A	Previously filed with initial application	Financial Assistance Application	Penalty Plan Name

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

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

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

v20230727

APPLICATION CHECKLIST

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Plan name:	P72
EIN:	52-6033899
PN:	001
SFA Amount Requested:	37,042,012.00

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

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

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

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

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

v20230727

APPLICATION CHECKLIST

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Plan name:	P72
EIN:	52-6033899
PN:	001
SFA Amount Requested:	37,042,012.00

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

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

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

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

v20230727

APPLICATION CHECKLIST

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

Plan name:	P72
EIN:	52-6033899
PN:	001
SFA Amount Requested:	37,042,012.00

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

Unless otherwise specified:
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 Plan Name = abbreviated plan name

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

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

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

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

v20230727

APPLICATION CHECKLIST

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Plan name:	P72
EIN:	52-6033899
PN:	001
SFA Amount Requested:	37,042,012.00

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

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

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

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APPLICATION CHECKLIST

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EIN:	52-6033899
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Unless otherwise specified:
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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

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

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

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

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

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

v20230727

APPLICATION CHECKLIST

Plan name:	P72
EIN:	52-6033899
PN:	001
SFA Amount Requested:	37,042,012.00

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

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

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

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

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

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

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

v20230727

APPLICATION CHECKLIST

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

Plan name:	P72
EIN:	52-6033899
PN:	001
SFA Amount Requested:	37,042,012.00

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

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

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

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

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

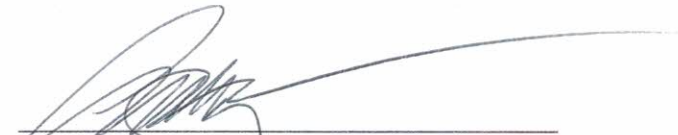
**Special Financial Assistance Application
Printing Local 72 Industry Pension Fund
52-6033899 / 001**

*Section B – Plan Documents
Part B(3) – Rehabilitation Plan Certification*

ATTACHMENT A TO REHABILITATION PLAN

As a Trustee of the Printing Local 72 Industry Pension Fund and representative of Doyle Printing, I hereby certify that:

- Doyle Printing adopted the preferred schedule of contribution increases, effective with the CBA which was first effective after the implementation of the Plan's Rehabilitation Plan on March 1, 2009.
- Doyle Printing subsequently entered into Collective Bargaining Agreements on March 11, 2016 and March 11, 2020 which were meant to maintain its participation in the preferred schedule of contribution increases.
- Doyle Printing continues to follow the preferred schedule of the Rehabilitation Plan with regard to contribution increases.



Anthony Piccirilli
Plan Trustee, Doyle Printing

This document goes into effect August 8, 2022. Any applications filed before then would be under

TEMPLATE 4A

v20220701p

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

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

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

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

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

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

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

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

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

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

The information to be provided is:

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

- a. The amount of SFA calculated using the "basic method", determined as a lump sum as of the SFA measurement date.
- b. Non-SFA interest rate required under § 4262.4(e)(1) of PBGC's SFA regulation, including supporting details on how it was determined.
[Sheet: 4A-1 Interest Rates]
- c. SFA interest rate required under § 4262.4(e)(2) of PBGC's SFA regulation, including supporting details on how it was determined.
[Sheet: 4A-1 Interest Rates]

- d. Fair market value of assets as of the SFA measurement date. This amount should include any assets at the SFA measurement date attributable to financial assistance received by the plan under section 4261 of ERISA, but should not reflect a payable for amounts owed to PBGC for all amounts of such financial assistance received by the plan.

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

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

[Sheet: 4A-2 SFA Ben Pmts]

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

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

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

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

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

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

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

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

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

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

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

Additional instructions for each individual worksheet:

Sheet

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

See instructions on 4A-1 Interest Rates.

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

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

On this sheet, you will provide:

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

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

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

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

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

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

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

On this sheet, you will provide:

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

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

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

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

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

On this sheet, you will provide:

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

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

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

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

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

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

On this sheet, you will provide:

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

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

Version Updates (newest version at top)

Version	Date updated
v20220701p	07/01/2022

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

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

PLAN INFORMATION

Abbreviated Plan Name:	P72
EIN:	52-6033899
PN:	001
Initial Application Date:	12/27/2022
SFA Measurement Date:	09/30/2022
Last day of first plan year ending after the measurement date:	02/28/2023

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

Non-SFA Interest Rate Used:	5.58%
SFA Interest Rate Used:	3.36%

Rate used in projection of non-SFA assets.
 Rate used in projection of SFA assets.

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

Plan Interest Rate:	7.00%
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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 Year	Corresponding ERISA Section 303(h)(2)(C)(i), (ii), and (iii) rates disregarding modifications made under clause (iv) of such section.			
	(i)	(ii)	(iii)	
Month in which plan's initial application is filed, and corresponding segment rates (leave (i), (ii), and (iii) blank if the IRS Notice for this month has not yet been issued):	December 2022	1.95%	3.50%	3.85%
1 month preceding month in which plan's initial application is filed, and corresponding segment rates:	November 2022	1.76%	3.36%	3.76%
2 months preceding month in which plan's initial application is filed, and corresponding segment rates:	October 2022	1.57%	3.21%	3.66%
3 months preceding month in which plan's initial application is filed, and corresponding segment rates:	September 2022	1.41%	3.09%	3.58%

24-month average segment rates without regard to interest rate stabilization rules. These rates are issued by IRS each month. For example, the applicable segment rates for August 2021 are 1.13%, 2.70%, and 3.38%. Those rates were issued in [IRS Notice 21-50](#) on August 16, 2021 (see page 2 of notice under the heading "24-Month Average Segment Rates Without 25-Year Average Adjustment").
 They are also available on IRS' [Funding Yield Curve Segment Rate Tables](#) web page (See Funding Table 3 under the heading "24-Month Average Segment Rates Not Adjusted").

Non-SFA Interest Rate Limit (lowest 3rd segment rate plus 200 basis points):	5.58%
Non-SFA Interest Rate Calculation (lesser of Plan Interest Rate and Non-SFA Interest Rate Limit):	5.58%
Non-SFA Interest Rate Match Check:	Match

This amount is calculated based on the other information entered above.

This amount is calculated based on the other information entered above.

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

SFA Interest Rate Limit (lowest average of the 3 segment rates plus 67 basis points):	3.36%
SFA Interest Rate Calculation (lesser of Plan Interest Rate and SFA Interest Rate Limit):	3.36%
SFA Interest Rate Match Check:	Match

This amount is calculated based on the other information entered.

This amount is calculated based on the other information entered above.

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

TEMPLATE 4A - Sheet 4A-2

v20220701p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	P72
EIN:	52-6033899
PN:	001
SFA Measurement Date:	09/30/2022

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

PROJECTED BENEFIT PAYMENTS for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Current Retirees and	Current Terminated	Current Active	New Entrants	Total
		Beneficiaries in Pay Status	Vested Participants	Participants		
09/30/2022	02/28/2023	\$1,322,320	\$155,652	\$2,677	\$0	\$1,480,649
03/01/2023	02/29/2024	\$3,081,148	\$481,729	\$13,628	\$0	\$3,576,505
03/01/2024	02/28/2025	\$2,985,676	\$596,563	\$26,606	\$0	\$3,608,845
03/01/2025	02/28/2026	\$2,887,149	\$718,067	\$44,287	\$25	\$3,649,528
03/01/2026	02/28/2027	\$2,785,588	\$826,249	\$60,849	\$346	\$3,673,032
03/01/2027	02/29/2028	\$2,681,083	\$912,811	\$68,871	\$885	\$3,663,650
03/01/2028	02/28/2029	\$2,573,801	\$1,005,956	\$79,244	\$2,058	\$3,661,059
03/01/2029	02/28/2030	\$2,463,993	\$1,078,600	\$91,625	\$3,405	\$3,637,623
03/01/2030	02/28/2031	\$2,351,975	\$1,120,036	\$93,546	\$5,572	\$3,571,129
03/01/2031	02/29/2032	\$2,238,123	\$1,174,746	\$95,983	\$7,911	\$3,516,763
03/01/2032	02/28/2033	\$2,122,863	\$1,212,444	\$97,668	\$10,910	\$3,443,885
03/01/2033	02/28/2034	\$2,006,646	\$1,250,992	\$105,375	\$13,967	\$3,376,980
03/01/2034	02/28/2035	\$1,889,944	\$1,270,249	\$104,517	\$17,226	\$3,281,936
03/01/2035	02/29/2036	\$1,773,260	\$1,288,563	\$103,577	\$20,656	\$3,186,056
03/01/2036	02/28/2037	\$1,657,131	\$1,295,087	\$106,359	\$24,140	\$3,082,717
03/01/2037	02/28/2038	\$1,542,122	\$1,288,616	\$104,914	\$28,094	\$2,963,746
03/01/2038	02/28/2039	\$1,428,807	\$1,279,603	\$103,366	\$31,773	\$2,843,549
03/01/2039	02/29/2040	\$1,317,745	\$1,268,899	\$102,433	\$35,203	\$2,724,280
03/01/2040	02/28/2041	\$1,209,474	\$1,251,354	\$100,720	\$38,484	\$2,600,032
03/01/2041	02/28/2042	\$1,104,528	\$1,231,634	\$98,868	\$42,084	\$2,477,114
03/01/2042	02/28/2043	\$1,003,422	\$1,204,398	\$99,922	\$45,591	\$2,353,333
03/01/2043	02/29/2044	\$906,619	\$1,177,853	\$97,652	\$48,929	\$2,231,053
03/01/2044	02/28/2045	\$814,535	\$1,147,601	\$95,219	\$52,665	\$2,110,020
03/01/2045	02/28/2046	\$727,550	\$1,110,295	\$92,615	\$56,536	\$1,986,996
03/01/2046	02/28/2047	\$645,988	\$1,072,435	\$89,831	\$60,538	\$1,868,792
03/01/2047	02/29/2048	\$570,116	\$1,031,002	\$86,860	\$64,251	\$1,752,229
03/01/2048	02/28/2049	\$500,103	\$987,670	\$84,555	\$68,061	\$1,640,389
03/01/2049	02/28/2050	\$436,001	\$943,354	\$81,278	\$71,398	\$1,532,031
03/01/2050	02/28/2051	\$377,771	\$896,576	\$77,800	\$74,833	\$1,426,980

TEMPLATE 4A - Sheet 4A-3

v20220701p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	P72
EIN:	52-6033899
PN:	001
SFA Measurement Date:	09/30/2022

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

SFA Measurement Date / Plan Year Start Date		Total Participant Count at Beginning of Plan Year	PROJECTED ADMINISTRATIVE EXPENSES for:		
Plan Year End Date	PBGC Premiums		Other	Total	
09/30/2022	02/28/2023	N/A	N/A	\$108,020	\$108,020
03/01/2023	02/29/2024	766	\$24,512	\$324,922	\$349,434
03/01/2024	02/28/2025	755	\$24,160	\$245,562	\$269,722
03/01/2025	02/28/2026	744	\$23,808	\$251,308	\$275,116
03/01/2026	02/28/2027	732	\$23,424	\$257,194	\$280,618
03/01/2027	02/29/2028	719	\$23,008	\$263,222	\$286,230
03/01/2028	02/28/2029	705	\$22,560	\$269,395	\$291,955
03/01/2029	02/28/2030	690	\$22,080	\$275,714	\$297,794
03/01/2030	02/28/2031	675	\$21,600	\$282,150	\$303,750
03/01/2031	02/29/2032	659	\$34,268	\$275,557	\$309,825
03/01/2032	02/28/2033	642	\$33,384	\$282,638	\$316,022
03/01/2033	02/28/2034	625	\$32,500	\$289,842	\$322,342
03/01/2034	02/28/2035	607	\$31,564	\$297,225	\$328,789
03/01/2035	02/29/2036	589	\$30,628	\$304,737	\$335,365
03/01/2036	02/28/2037	571	\$29,692	\$312,380	\$342,072
03/01/2037	02/28/2038	552	\$28,704	\$320,209	\$348,913
03/01/2038	02/28/2039	533	\$27,716	\$328,175	\$355,891
03/01/2039	02/29/2040	515	\$26,780	\$336,229	\$363,009
03/01/2040	02/28/2041	496	\$25,792	\$344,477	\$370,269
03/01/2041	02/28/2042	477	\$24,804	\$346,763	\$371,567
03/01/2042	02/28/2043	459	\$23,868	\$329,132	\$353,000
03/01/2043	02/29/2044	441	\$22,932	\$311,726	\$334,658
03/01/2044	02/28/2045	423	\$21,996	\$294,507	\$316,503
03/01/2045	02/28/2046	405	\$21,060	\$276,989	\$298,049
03/01/2046	02/28/2047	388	\$20,176	\$260,143	\$280,319
03/01/2047	02/29/2048	371	\$19,292	\$243,542	\$262,834
03/01/2048	02/28/2049	355	\$18,460	\$227,598	\$246,058
03/01/2049	02/28/2050	339	\$17,628	\$212,177	\$229,805
03/01/2050	02/28/2051	323	\$16,796	\$197,251	\$214,047

TEMPLATE 4A - Sheet 4A-4

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

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

PLAN INFORMATION

Abbreviated Plan Name:	P72	
EIN:	52-6033899	
PN:	001	
MPRA Plan?	No	Meets the definition of a MPRA plan described in § 4262.4(a)(3)?
If a MPRA Plan, which method yields the greatest amount of SFA?	n/a	MPRA increasing assets method described in § 4262.4(a)(2)(i). MPRA present value method described in § 4262.4(a)(2)(ii).
SFA Measurement Date:	09/30/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$6,596,077	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$37,042,012	Per § 4262.4(a)(1), the lowest whole dollar amount (not less than \$0) for which, as of the last day of each plan year during the SFA coverage period, projected SFA assets and projected non-SFA assets are both greater than or equal to zero.
Projected SFA exhaustion year:	2034	Only required on this sheet if the requested amount of SFA is based on the "basic method". Plan Year Start Date of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets.
Non-SFA Interest Rate:	5.58%	
SFA Interest Rate:	3.36%	

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

SFA Measurement Date / Plan Year Start Date		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Plan Year End Date		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4A-2)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 4A-3)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
09/30/2022	02/28/2023	\$45,563	\$335,854	\$0	-\$1,480,649	\$0	-\$108,020	-\$1,588,669	\$502,619	\$35,955,962	\$0	\$155,273	\$7,132,767
03/01/2023	02/29/2024	\$113,850	\$827,805	\$0	-\$3,576,505		-\$349,434	-\$3,925,939	\$1,142,709	\$33,172,732	\$0	\$423,924	\$8,498,346
03/01/2024	02/28/2025	\$113,850	\$827,805	\$0	-\$3,608,845		-\$269,722	-\$3,878,567	\$1,049,982	\$30,344,147	\$0	\$500,123	\$9,940,124
03/01/2025	02/28/2026	\$113,850	\$827,805	\$0	-\$3,649,528		-\$275,116	-\$3,924,644	\$954,174	\$27,373,677	\$0	\$580,574	\$11,462,353
03/01/2026	02/28/2027	\$113,850	\$827,805	\$0	-\$3,673,032		-\$280,618	-\$3,953,650	\$853,883	\$24,273,910	\$0	\$665,515	\$13,069,523
03/01/2027	02/29/2028	\$113,850	\$827,805	\$0	-\$3,663,650		-\$286,230	-\$3,949,880	\$749,794	\$21,073,824	\$0	\$755,195	\$14,766,373
03/01/2028	02/28/2029	\$113,850	\$827,805	\$0	-\$3,661,059		-\$291,955	-\$3,953,014	\$642,219	\$17,763,029	\$0	\$849,879	\$16,557,907
03/01/2029	02/28/2030	\$113,850	\$827,805	\$0	-\$3,637,623		-\$297,794	-\$3,935,417	\$531,269	\$14,358,881	\$0	\$949,847	\$18,449,409
03/01/2030	02/28/2031	\$113,850	\$827,805	\$0	-\$3,571,129		-\$303,750	-\$3,874,879	\$417,898	\$10,901,900	\$0	\$1,055,393	\$20,446,457
03/01/2031	02/29/2032	\$113,850	\$809,676	\$0	-\$3,516,763		-\$309,825	-\$3,826,588	\$302,548	\$7,377,860	\$0	\$1,166,329	\$22,536,312
03/01/2032	02/28/2033	\$113,850	\$719,033	\$0	-\$3,443,885		-\$316,022	-\$3,759,907	\$185,252	\$3,803,205	\$0	\$1,280,448	\$24,649,643
03/01/2033	02/28/2034	\$113,850	\$508,144	\$0	-\$3,376,980		-\$322,342	-\$3,699,322	\$66,153	\$170,036	\$0	\$1,392,568	\$26,664,205
03/01/2034	02/28/2035	\$113,850	\$355,742	\$0	-\$3,281,936		-\$328,789	-\$170,036	\$0	\$0	-\$3,440,689	\$1,406,094	\$25,099,202
03/01/2035	02/29/2036	\$113,850	\$297,095	\$0	-\$3,186,056		-\$335,365	\$0	\$0	\$0	-\$3,521,421	\$1,314,931	\$23,303,657
03/01/2036	02/28/2037	\$113,850	\$297,095	\$0	-\$3,082,717		-\$342,072	\$0	\$0	\$0	-\$3,424,789	\$1,217,399	\$21,507,212
03/01/2037	02/28/2038	\$113,850	\$297,095	\$0	-\$2,963,746		-\$348,913	\$0	\$0	\$0	-\$3,312,659	\$1,120,244	\$19,725,742
03/01/2038	02/28/2039	\$113,850	\$297,095	\$0	-\$2,843,549		-\$355,891	\$0	\$0	\$0	-\$3,199,440	\$1,023,953	\$17,961,200
03/01/2039	02/29/2040	\$113,850	\$297,095	\$0	-\$2,724,280		-\$363,009	\$0	\$0	\$0	-\$3,087,289	\$928,579	\$16,213,435
03/01/2040	02/28/2041	\$113,850	\$297,095	\$0	-\$2,600,032		-\$370,269	\$0	\$0	\$0	-\$2,970,301	\$834,272	\$14,488,351
03/01/2041	02/28/2042	\$113,850	\$297,095	\$0	-\$2,477,114		-\$371,567	\$0	\$0	\$0	-\$2,848,681	\$741,360	\$12,791,975
03/01/2042	02/28/2043	\$113,850	\$297,095	\$0	-\$2,353,333		-\$353,000	\$0	\$0	\$0	-\$2,706,333	\$650,620	\$11,147,207
03/01/2043	02/29/2044	\$113,850	\$297,095	\$0	-\$2,231,053		-\$334,658	\$0	\$0	\$0	-\$2,565,711	\$562,712	\$9,555,153
03/01/2044	02/28/2045	\$113,850	\$297,095	\$0	-\$2,110,020		-\$316,503	\$0	\$0	\$0	-\$2,426,523	\$477,706	\$8,017,281
03/01/2045	02/28/2046	\$113,850	\$297,095	\$0	-\$1,986,996		-\$298,049	\$0	\$0	\$0	-\$2,285,045	\$395,786	\$6,538,967
03/01/2046	02/28/2047	\$113,850	\$297,095	\$0	-\$1,868,792		-\$280,319	\$0	\$0	\$0	-\$2,149,111	\$317,037	\$5,117,838
03/01/2047	02/29/2048	\$113,850	\$297,095	\$0	-\$1,752,229		-\$262,834	\$0	\$0	\$0	-\$2,015,063	\$241,427	\$3,755,147
03/01/2048	02/28/2049	\$113,850	\$297,095	\$0	-\$1,640,389		-\$246,058	\$0	\$0	\$0	-\$1,886,447	\$168,929	\$2,448,574
03/01/2049	02/28/2050	\$113,850	\$297,095	\$0	-\$1,532,031		-\$229,805	\$0	\$0	\$0	-\$1,761,836	\$99,452	\$1,197,135
03/01/2050	02/28/2051	\$113,850	\$297,095	\$0	-\$1,426,980		-\$214,047	\$0	\$0	\$0	-\$1,641,027	\$32,947	\$0

This document goes into effect August 8, 2022. Any applications filed before then would be under

TEMPLATE 5A

v20220701p

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

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

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

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

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

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

Additional instructions for each individual worksheet:

Sheet

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

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

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

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

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

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

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

Version Updates (newest version at top)

Version	Date updated
v20220701p	07/01/2022

TEMPLATE 5A - Sheet 5A-1

v20220701p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	P72
EIN:	52-6033899
PN:	001
SFA Measurement Date:	09/30/2022

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

SFA Measurement Date / Plan Year Start Date		PROJECTED BENEFIT PAYMENTS for:					
Plan Year End Date		Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total	
09/30/2022	02/28/2023	\$1,322,320	\$155,652	\$2,677	\$0	\$1,480,649	
03/01/2023	02/29/2024	\$3,081,148	\$481,729	\$13,628	\$0	\$3,576,505	
03/01/2024	02/28/2025	\$2,985,676	\$596,563	\$26,606	\$0	\$3,608,845	
03/01/2025	02/28/2026	\$2,887,149	\$718,067	\$44,287	\$25	\$3,649,528	
03/01/2026	02/28/2027	\$2,785,588	\$826,249	\$60,849	\$346	\$3,673,032	
03/01/2027	02/29/2028	\$2,681,083	\$912,811	\$68,871	\$885	\$3,663,650	
03/01/2028	02/28/2029	\$2,573,801	\$1,005,956	\$79,244	\$2,058	\$3,661,059	
03/01/2029	02/28/2030	\$2,463,993	\$1,078,600	\$91,625	\$3,405	\$3,637,623	
03/01/2030	02/28/2031	\$2,351,975	\$1,120,036	\$93,546	\$5,572	\$3,571,129	
03/01/2031	02/29/2032	\$2,238,123	\$1,174,746	\$95,983	\$7,911	\$3,516,763	
03/01/2032	02/28/2033	\$2,122,863	\$1,212,444	\$97,668	\$10,910	\$3,443,885	
03/01/2033	02/28/2034	\$2,006,646	\$1,250,992	\$105,375	\$13,967	\$3,376,980	
03/01/2034	02/28/2035	\$1,889,944	\$1,270,249	\$104,517	\$17,226	\$3,281,936	
03/01/2035	02/29/2036	\$1,773,260	\$1,288,563	\$103,577	\$20,656	\$3,186,056	
03/01/2036	02/28/2037	\$1,657,131	\$1,295,087	\$106,359	\$24,140	\$3,082,717	
03/01/2037	02/28/2038	\$1,542,122	\$1,288,616	\$104,914	\$28,094	\$2,963,746	
03/01/2038	02/28/2039	\$1,428,807	\$1,279,603	\$103,366	\$31,773	\$2,843,549	
03/01/2039	02/29/2040	\$1,317,745	\$1,268,899	\$102,433	\$35,203	\$2,724,280	
03/01/2040	02/28/2041	\$1,209,474	\$1,251,354	\$100,720	\$38,484	\$2,600,032	
03/01/2041	02/28/2042	\$1,104,528	\$1,231,634	\$98,868	\$42,084	\$2,477,114	
03/01/2042	02/28/2043	\$1,003,422	\$1,204,398	\$99,922	\$45,591	\$2,353,333	
03/01/2043	02/29/2044	\$906,619	\$1,177,853	\$97,652	\$48,929	\$2,231,053	
03/01/2044	02/28/2045	\$814,535	\$1,147,601	\$95,219	\$52,665	\$2,110,020	
03/01/2045	02/28/2046	\$727,550	\$1,110,295	\$92,615	\$56,536	\$1,986,996	
03/01/2046	02/28/2047	\$645,988	\$1,072,435	\$89,831	\$60,538	\$1,868,792	
03/01/2047	02/29/2048	\$570,116	\$1,031,002	\$86,860	\$64,251	\$1,752,229	
03/01/2048	02/28/2049	\$500,103	\$987,670	\$84,555	\$68,061	\$1,640,389	
03/01/2049	02/28/2050	\$436,001	\$943,354	\$81,278	\$71,398	\$1,532,031	
03/01/2050	02/28/2051	\$377,771	\$896,576	\$77,800	\$74,833	\$1,426,980	

TEMPLATE 5A - Sheet 5A-2

v20220701p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	P72
EIN:	52-6033899
PN:	001
SFA Measurement Date:	09/30/2022

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

PROJECTED ADMINISTRATIVE EXPENSES for:

SFA Measurement Date / Plan Year Start Date		Plan Year End Date	Total Participant Count at Beginning of Plan	PROJECTED ADMINISTRATIVE EXPENSES for:		
			Year	PBGC Premiums	Other	Total
09/30/2022	02/28/2023		N/A	N/A	\$109,906	\$109,906
03/01/2023	02/29/2024		766	\$24,512	\$244,538	\$269,050
03/01/2024	02/28/2025		755	\$24,160	\$250,271	\$274,431
03/01/2025	02/28/2026		744	\$23,808	\$256,111	\$279,919
03/01/2026	02/28/2027		732	\$23,424	\$262,094	\$285,518
03/01/2027	02/29/2028		719	\$23,008	\$268,220	\$291,228
03/01/2028	02/28/2029		705	\$22,560	\$274,492	\$297,052
03/01/2029	02/28/2030		690	\$22,080	\$280,913	\$302,993
03/01/2030	02/28/2031		675	\$21,600	\$287,453	\$309,053
03/01/2031	02/29/2032		659	\$34,268	\$280,966	\$315,234
03/01/2032	02/28/2033		642	\$33,384	\$288,155	\$321,539
03/01/2033	02/28/2034		625	\$32,500	\$295,470	\$327,970
03/01/2034	02/28/2035		607	\$31,564	\$302,965	\$334,529
03/01/2035	02/29/2036		589	\$30,628	\$310,592	\$341,220
03/01/2036	02/28/2037		571	\$29,692	\$318,352	\$348,044
03/01/2037	02/28/2038		552	\$28,704	\$326,301	\$355,005
03/01/2038	02/28/2039		533	\$27,716	\$334,389	\$362,105
03/01/2039	02/29/2040		515	\$26,780	\$342,567	\$369,347
03/01/2040	02/28/2041		496	\$25,792	\$350,942	\$376,734
03/01/2041	02/28/2042		477	\$24,804	\$346,763	\$371,567
03/01/2042	02/28/2043		459	\$23,868	\$329,132	\$353,000
03/01/2043	02/29/2044		441	\$22,932	\$311,726	\$334,658
03/01/2044	02/28/2045		423	\$21,996	\$294,507	\$316,503
03/01/2045	02/28/2046		405	\$21,060	\$276,989	\$298,049
03/01/2046	02/28/2047		388	\$20,176	\$260,143	\$280,319
03/01/2047	02/29/2048		371	\$19,292	\$243,542	\$262,834
03/01/2048	02/28/2049		355	\$18,460	\$227,598	\$246,058
03/01/2049	02/28/2050		339	\$17,628	\$212,177	\$229,805
03/01/2050	02/28/2051		323	\$16,796	\$197,251	\$214,047

TEMPLATE 5A - Sheet 5A-3

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

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

PLAN INFORMATION

Abbreviated Plan Name:	P72
EIN:	52-6033899
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	n/a
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$6,596,077
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$36,335,644
Non-SFA Interest Rate:	5.58%
SFA Interest Rate:	3.36%

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

SFA Measurement Date		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 5A-1)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 5A-2)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
09/30/2022	02/28/2023	\$55,750	\$386,959	\$0	-\$1,480,649	\$0	-\$109,906	-\$1,590,555	\$492,812	\$35,237,901	\$0	\$155,970	\$7,194,756
03/01/2023	02/29/2024	\$133,800	\$928,702	\$0	-\$3,576,505		-\$269,050	-\$3,845,555	\$1,119,922	\$32,512,268	\$0	\$430,709	\$8,687,967
03/01/2024	02/28/2025	\$133,800	\$928,702	\$0	-\$3,608,845		-\$274,431	-\$3,883,276	\$1,027,712	\$29,656,704	\$0	\$514,030	\$10,264,499
03/01/2025	02/28/2026	\$133,800	\$928,702	\$0	-\$3,649,528		-\$279,919	-\$3,929,447	\$930,996	\$26,658,253	\$0	\$602,000	\$11,929,001
03/01/2026	02/28/2027	\$133,800	\$928,702	\$0	-\$3,673,032		-\$285,518	-\$3,958,550	\$829,763	\$23,529,466	\$0	\$694,880	\$13,686,383
03/01/2027	02/29/2028	\$133,800	\$928,702	\$0	-\$3,663,650		-\$291,228	-\$3,954,878	\$724,697	\$20,299,285	\$0	\$792,942	\$15,541,827
03/01/2028	02/28/2029	\$133,800	\$928,702	\$0	-\$3,661,059		-\$297,052	-\$3,958,111	\$616,109	\$16,957,283	\$0	\$896,475	\$17,500,804
03/01/2029	02/28/2030	\$133,800	\$928,702	\$0	-\$3,637,623		-\$302,993	-\$3,940,616	\$504,109	\$13,520,776	\$0	\$1,005,786	\$19,569,092
03/01/2030	02/28/2031	\$133,800	\$928,702	\$0	-\$3,571,129		-\$309,053	-\$3,880,182	\$389,650	\$10,030,244	\$0	\$1,121,197	\$21,752,791
03/01/2031	02/29/2032	\$133,800	\$910,574	\$0	-\$3,516,763		-\$315,234	-\$3,831,997	\$273,171	\$6,471,418	\$0	\$1,242,548	\$24,039,713
03/01/2032	02/28/2033	\$133,800	\$819,930	\$0	-\$3,443,885		-\$321,539	-\$3,765,424	\$154,703	\$2,860,697	\$0	\$1,367,664	\$26,361,107
03/01/2033	02/28/2034	\$133,800	\$609,041	\$0	-\$3,376,980		-\$327,970	-\$2,860,697	\$0	\$0	-\$844,253	\$1,468,159	\$27,727,854
03/01/2034	02/28/2035	\$133,800	\$456,639	\$0	-\$3,281,936		-\$334,529	\$0	\$0	\$0	-\$3,616,465	\$1,463,934	\$26,165,762
03/01/2035	02/29/2036	\$133,800	\$397,992	\$0	-\$3,186,056		-\$341,220	\$0	\$0	\$0	-\$3,527,276	\$1,377,610	\$24,547,888
03/01/2036	02/28/2037	\$133,800	\$397,992	\$0	-\$3,082,717		-\$348,044	\$0	\$0	\$0	-\$3,430,761	\$1,289,989	\$22,938,908
03/01/2037	02/28/2038	\$133,800	\$307,454	\$0	-\$2,963,746		-\$355,005	\$0	\$0	\$0	-\$3,318,751	\$1,200,799	\$21,262,210
03/01/2038	02/28/2039	\$133,800	\$116,079	\$0	-\$2,843,549		-\$362,105	\$0	\$0	\$0	-\$3,205,654	\$1,105,085	\$19,411,520
03/01/2039	02/29/2040	\$133,800	\$114,019	\$0	-\$2,724,280		-\$369,347	\$0	\$0	\$0	-\$3,093,627	\$1,004,843	\$17,570,555
03/01/2040	02/28/2041	\$133,800	\$114,019	\$0	-\$2,600,032		-\$376,734	\$0	\$0	\$0	-\$2,976,766	\$905,333	\$15,746,941
03/01/2041	02/28/2042	\$133,800	\$114,019	\$0	-\$2,477,114		-\$371,567	\$0	\$0	\$0	-\$2,848,681	\$807,100	\$13,953,179
03/01/2042	02/28/2043	\$133,800	\$114,019	\$0	-\$2,353,333		-\$353,000	\$0	\$0	\$0	-\$2,706,333	\$710,925	\$12,205,590
03/01/2043	02/29/2044	\$133,800	\$114,019	\$0	-\$2,231,053		-\$334,658	\$0	\$0	\$0	-\$2,565,711	\$617,280	\$10,504,978
03/01/2044	02/28/2045	\$133,800	\$114,019	\$0	-\$2,110,020		-\$316,020	\$0	\$0	\$0	-\$2,426,523	\$526,217	\$8,852,491
03/01/2045	02/28/2046	\$133,800	\$114,019	\$0	-\$1,986,996		-\$298,049	\$0	\$0	\$0	-\$2,285,045	\$437,901	\$7,253,166
03/01/2046	02/28/2047	\$133,800	\$114,019	\$0	-\$1,868,792		-\$280,319	\$0	\$0	\$0	-\$2,149,111	\$352,400	\$5,704,274
03/01/2047	02/29/2048	\$133,800	\$114,019	\$0	-\$1,752,229		-\$262,834	\$0	\$0	\$0	-\$2,015,063	\$269,661	\$4,206,691
03/01/2048	02/28/2049	\$133,800	\$114,019	\$0	-\$1,640,389		-\$246,058	\$0	\$0	\$0	-\$1,886,447	\$189,636	\$2,757,699
03/01/2049	02/28/2050	\$133,800	\$114,019	\$0	-\$1,532,031		-\$229,805	\$0	\$0	\$0	-\$1,761,836	\$112,211	\$1,355,893
03/01/2050	02/28/2051	\$133,800	\$114,019	\$0	-\$1,426,980		-\$214,047	\$0	\$0	\$0	-\$1,641,027	\$37,315	\$0

This document goes into effect August 8, 2022. Any applications filed before then would be under
TEMPLATE 6A

v20220701p

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

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

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

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

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

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

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

Additional instructions for each individual worksheet:

Sheet

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

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

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

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

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

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

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

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

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

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

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

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

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

Version Updates (newest version at top)

Version	Date updated
v20220701p	07/01/2022

TEMPLATE 6A - Sheet 6A-1

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

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

PLAN INFORMATION

Abbreviated Plan Name:	P72
EIN:	52-6033899
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	n/a

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount
1	Baseline – extension of pre-2021 certification using generally acceptable assumptions guidance	N/A	\$36,335,644
2	Active Participant Projection	\$622,196	\$36,957,840
3	Future Contribution Rates	(\$249,484)	\$36,708,356
4	Future Withdrawal Liability Contributions	\$265,499	\$36,973,855
5	Administrative Expenses	\$68,157	\$37,042,012

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

From Template 5A.

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

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

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

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

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

TEMPLATE 6A - Sheet 6A-2

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

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

PLAN INFORMATION

Abbreviated Plan Name:	P72
EIN:	52-6033899
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	n/a
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$6,596,077
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$36,957,840
Non-SFA Interest Rate:	5.58%
SFA Interest Rate:	3.36%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
09/30/2022	02/28/2023	\$41,813	\$386,959	\$0	-\$1,480,649	\$0	-\$109,906	-\$1,590,555	\$501,438	\$35,868,723	\$0	\$155,812	\$7,180,661
03/01/2023	02/29/2024	\$100,350	\$928,702	\$0	-\$3,576,505	\$0	-\$269,050	-\$3,845,555	\$1,141,118	\$33,164,286	\$0	\$429,002	\$8,638,715
03/01/2024	02/28/2025	\$100,350	\$928,702	\$0	-\$3,608,845	\$0	-\$274,431	-\$3,883,276	\$1,049,620	\$30,330,630	\$0	\$510,361	\$10,178,128
03/01/2025	02/28/2026	\$100,350	\$928,702	\$0	-\$3,649,528	\$0	-\$279,919	-\$3,929,447	\$953,640	\$27,354,823	\$0	\$596,260	\$11,803,440
03/01/2026	02/28/2027	\$100,350	\$928,702	\$0	-\$3,673,032	\$0	-\$285,518	-\$3,958,550	\$853,168	\$24,249,441	\$0	\$686,953	\$13,519,445
03/01/2027	02/29/2028	\$100,350	\$928,702	\$0	-\$3,663,650	\$0	-\$291,228	-\$3,954,878	\$748,888	\$21,043,451	\$0	\$782,706	\$15,331,203
03/01/2028	02/28/2029	\$100,350	\$928,702	\$0	-\$3,661,059	\$0	-\$297,052	-\$3,958,111	\$641,113	\$17,726,453	\$0	\$883,802	\$17,244,057
03/01/2029	02/28/2030	\$100,350	\$928,702	\$0	-\$3,637,623	\$0	-\$302,993	-\$3,940,616	\$529,953	\$14,315,790	\$0	\$990,539	\$19,263,648
03/01/2030	02/28/2031	\$100,350	\$928,702	\$0	-\$3,571,129	\$0	-\$309,053	-\$3,880,182	\$416,362	\$10,851,970	\$0	\$1,103,232	\$21,395,932
03/01/2031	02/29/2032	\$100,350	\$910,574	\$0	-\$3,516,763	\$0	-\$315,234	-\$3,831,997	\$300,781	\$7,320,754	\$0	\$1,221,715	\$23,628,571
03/01/2032	02/28/2033	\$100,350	\$819,930	\$0	-\$3,443,885	\$0	-\$321,539	-\$3,765,424	\$183,241	\$3,738,571	\$0	\$1,343,802	\$25,892,653
03/01/2033	02/28/2034	\$100,350	\$609,041	\$0	-\$3,376,980	\$0	-\$327,970	-\$3,704,950	\$0	\$33,621	\$0	\$1,464,333	\$28,066,377
03/01/2034	02/28/2035	\$100,350	\$456,639	\$0	-\$3,281,936	\$0	-\$334,529	-\$3,333,621	\$0	\$0	-\$3,582,844	\$1,482,828	\$26,523,350
03/01/2035	02/29/2036	\$100,350	\$397,992	\$0	-\$3,186,056	\$0	-\$341,220	\$0	\$0	\$0	-\$3,527,276	\$1,396,642	\$24,891,058
03/01/2036	02/28/2037	\$100,350	\$397,992	\$0	-\$3,082,717	\$0	-\$348,044	\$0	\$0	\$0	-\$3,430,761	\$1,308,217	\$23,266,856
03/01/2037	02/28/2038	\$100,350	\$307,454	\$0	-\$2,963,746	\$0	-\$355,005	\$0	\$0	\$0	-\$3,318,751	\$1,218,177	\$21,574,086
03/01/2038	02/28/2039	\$100,350	\$116,079	\$0	-\$2,843,549	\$0	-\$362,105	\$0	\$0	\$0	-\$3,205,654	\$1,121,567	\$19,706,428
03/01/2039	02/29/2040	\$100,350	\$114,019	\$0	-\$2,724,280	\$0	-\$369,347	\$0	\$0	\$0	-\$3,093,627	\$1,020,378	\$17,847,548
03/01/2040	02/28/2041	\$100,350	\$114,019	\$0	-\$2,600,032	\$0	-\$376,734	\$0	\$0	\$0	-\$2,976,766	\$919,868	\$16,005,019
03/01/2041	02/28/2042	\$100,350	\$114,019	\$0	-\$2,477,114	\$0	-\$371,567	\$0	\$0	\$0	-\$2,848,681	\$820,580	\$14,191,287
03/01/2042	02/28/2043	\$100,350	\$114,019	\$0	-\$2,353,333	\$0	-\$353,000	\$0	\$0	\$0	-\$2,706,333	\$723,292	\$12,422,615
03/01/2043	02/29/2044	\$100,350	\$114,019	\$0	-\$2,231,053	\$0	-\$334,658	\$0	\$0	\$0	-\$2,565,711	\$628,470	\$10,699,743
03/01/2044	02/28/2045	\$100,350	\$114,019	\$0	-\$2,110,020	\$0	-\$316,503	\$0	\$0	\$0	-\$2,426,523	\$536,164	\$9,023,753
03/01/2045	02/28/2046	\$100,350	\$114,019	\$0	-\$1,986,996	\$0	-\$298,049	\$0	\$0	\$0	-\$2,285,045	\$446,538	\$7,399,615
03/01/2046	02/28/2047	\$100,350	\$114,019	\$0	-\$1,868,792	\$0	-\$280,319	\$0	\$0	\$0	-\$2,149,111	\$359,651	\$5,824,524
03/01/2047	02/29/2048	\$100,350	\$114,019	\$0	-\$1,752,229	\$0	-\$262,834	\$0	\$0	\$0	-\$2,015,063	\$275,451	\$4,299,281
03/01/2048	02/28/2049	\$100,350	\$114,019	\$0	-\$1,640,389	\$0	-\$246,058	\$0	\$0	\$0	-\$1,886,447	\$193,882	\$2,821,085
03/01/2049	02/28/2050	\$100,350	\$114,019	\$0	-\$1,532,031	\$0	-\$229,805	\$0	\$0	\$0	-\$1,761,836	\$114,828	\$1,388,446
03/01/2050	02/28/2051	\$100,350	\$114,019	\$0	-\$1,426,980	\$0	-\$214,047	\$0	\$0	\$0	-\$1,641,027	\$38,212	\$0

Item Description (from 6A-1):

Future Contribution Rates

TEMPLATE 6A - Sheet 6A-2

v20220701p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	P72
EIN:	52-6033899
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	n/a
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$6,596,077
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$36,708,356
Non-SFA Interest Rate:	5.58%
SFA Interest Rate:	3.36%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
09/30/2022	02/28/2023	\$45,563	\$386,959	\$0	-\$1,480,649	\$0	-\$109,906	-\$1,590,555	\$497,979	\$35,615,780	\$0	\$155,854	\$7,184,453
03/01/2023	02/29/2024	\$113,850	\$928,702	\$0	-\$3,576,505	\$0	-\$269,050	-\$3,845,555	\$1,132,619	\$32,902,844	\$0	\$429,585	\$8,656,590
03/01/2024	02/28/2025	\$113,850	\$928,702	\$0	-\$3,608,845	\$0	-\$274,431	-\$3,883,276	\$1,040,836	\$30,060,404	\$0	\$511,730	\$10,210,872
03/01/2025	02/28/2026	\$113,850	\$928,702	\$0	-\$3,649,528	\$0	-\$279,919	-\$3,929,447	\$944,560	\$27,075,517	\$0	\$598,459	\$11,851,883
03/01/2026	02/28/2027	\$113,850	\$928,702	\$0	-\$3,673,032	\$0	-\$285,518	-\$3,958,550	\$843,783	\$23,960,750	\$0	\$690,027	\$13,584,462
03/01/2027	02/29/2028	\$113,850	\$928,702	\$0	-\$3,663,650	\$0	-\$291,228	-\$3,954,878	\$739,188	\$20,745,060	\$0	\$786,705	\$15,413,719
03/01/2028	02/28/2029	\$113,850	\$928,702	\$0	-\$3,661,059	\$0	-\$297,052	-\$3,958,111	\$631,087	\$17,418,036	\$0	\$888,778	\$17,345,049
03/01/2029	02/28/2030	\$113,850	\$928,702	\$0	-\$3,637,623	\$0	-\$302,993	-\$3,940,616	\$519,591	\$13,997,011	\$0	\$996,546	\$19,384,147
03/01/2030	02/28/2031	\$113,850	\$928,702	\$0	-\$3,571,129	\$0	-\$309,053	-\$3,880,182	\$405,651	\$10,522,480	\$0	\$1,110,328	\$21,537,027
03/01/2031	02/29/2032	\$113,850	\$910,574	\$0	-\$3,516,763	\$0	-\$315,234	-\$3,831,997	\$289,710	\$6,980,193	\$0	\$1,229,960	\$23,791,411
03/01/2032	02/28/2033	\$113,850	\$819,930	\$0	-\$3,443,885	\$0	-\$321,539	-\$3,765,424	\$171,798	\$3,386,567	\$0	\$1,353,260	\$26,078,451
03/01/2033	02/28/2034	\$113,850	\$609,041	\$0	-\$3,376,980	\$0	-\$327,970	-\$3,386,567	\$0	\$0	-\$318,383	\$1,466,310	\$27,949,269
03/01/2034	02/28/2035	\$113,850	\$456,639	\$0	-\$3,281,936	\$0	-\$334,529	\$0	\$0	\$0	-\$3,616,465	\$1,475,740	\$26,379,033
03/01/2035	02/29/2036	\$113,850	\$397,992	\$0	-\$3,186,056	\$0	-\$341,220	\$0	\$0	\$0	-\$3,527,276	\$1,388,961	\$24,752,560
03/01/2036	02/28/2037	\$113,850	\$397,992	\$0	-\$3,082,717	\$0	-\$348,044	\$0	\$0	\$0	-\$3,430,761	\$1,300,860	\$23,134,501
03/01/2037	02/28/2038	\$113,850	\$307,454	\$0	-\$2,963,746	\$0	-\$355,005	\$0	\$0	\$0	-\$3,318,751	\$1,211,163	\$21,448,217
03/01/2038	02/28/2039	\$113,850	\$116,079	\$0	-\$2,843,549	\$0	-\$362,105	\$0	\$0	\$0	-\$3,205,654	\$1,114,915	\$19,587,407
03/01/2039	02/29/2040	\$113,850	\$114,019	\$0	-\$2,724,280	\$0	-\$369,347	\$0	\$0	\$0	-\$3,093,627	\$1,014,108	\$17,735,757
03/01/2040	02/28/2041	\$113,850	\$114,019	\$0	-\$2,600,032	\$0	-\$376,734	\$0	\$0	\$0	-\$2,976,766	\$914,002	\$15,900,862
03/01/2041	02/28/2042	\$113,850	\$114,019	\$0	-\$2,477,114	\$0	-\$371,567	\$0	\$0	\$0	-\$2,848,681	\$815,140	\$14,095,190
03/01/2042	02/28/2043	\$113,850	\$114,019	\$0	-\$2,353,333	\$0	-\$353,000	\$0	\$0	\$0	-\$2,706,333	\$718,301	\$12,335,027
03/01/2043	02/29/2044	\$113,850	\$114,019	\$0	-\$2,231,053	\$0	-\$334,658	\$0	\$0	\$0	-\$2,565,711	\$623,954	\$10,621,139
03/01/2044	02/28/2045	\$113,850	\$114,019	\$0	-\$2,110,020	\$0	-\$316,503	\$0	\$0	\$0	-\$2,426,523	\$532,149	\$8,954,634
03/01/2045	02/28/2046	\$113,850	\$114,019	\$0	-\$1,986,996	\$0	-\$298,049	\$0	\$0	\$0	-\$2,285,045	\$443,052	\$7,340,510
03/01/2046	02/28/2047	\$113,850	\$114,019	\$0	-\$1,868,792	\$0	-\$280,319	\$0	\$0	\$0	-\$2,149,111	\$356,725	\$5,775,993
03/01/2047	02/29/2048	\$113,850	\$114,019	\$0	-\$1,752,229	\$0	-\$262,834	\$0	\$0	\$0	-\$2,015,063	\$273,114	\$4,261,913
03/01/2048	02/28/2049	\$113,850	\$114,019	\$0	-\$1,640,389	\$0	-\$246,058	\$0	\$0	\$0	-\$1,886,447	\$192,168	\$2,795,503
03/01/2049	02/28/2050	\$113,850	\$114,019	\$0	-\$1,532,031	\$0	-\$229,805	\$0	\$0	\$0	-\$1,761,836	\$113,772	\$1,375,308
03/01/2050	02/28/2051	\$113,850	\$114,019	\$0	-\$1,426,980	\$0	-\$214,047	\$0	\$0	\$0	-\$1,641,027	\$37,850	\$0

TEMPLATE 6A - Sheet 6A-2

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

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

PLAN INFORMATION

Abbreviated Plan Name:	P72
EIN:	52-6033899
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	n/a
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$6,596,077
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$36,973,855
Non-SFA Interest Rate:	5.58%
SFA Interest Rate:	3.36%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
09/30/2022	02/28/2023	\$45,563	\$381,123	\$0	-\$1,480,649	\$0	-\$109,906	-\$1,590,555	\$501,661	\$35,884,961	\$0	\$155,788	\$7,178,551
03/01/2023	02/29/2024	\$113,850	\$827,805	\$0	-\$3,576,505	\$0	-\$269,050	-\$3,845,555	\$1,141,663	\$33,181,069	\$0	\$426,479	\$8,546,685
03/01/2024	02/28/2025	\$113,850	\$827,805	\$0	-\$3,608,845	\$0	-\$274,431	-\$3,883,276	\$1,050,184	\$30,347,977	\$0	\$502,821	\$9,991,161
03/01/2025	02/28/2026	\$113,850	\$827,805	\$0	-\$3,649,528	\$0	-\$279,919	-\$3,929,447	\$954,223	\$27,372,753	\$0	\$583,422	\$11,516,238
03/01/2026	02/28/2027	\$113,850	\$827,805	\$0	-\$3,673,032	\$0	-\$285,518	-\$3,958,550	\$853,770	\$24,267,973	\$0	\$668,522	\$13,126,415
03/01/2027	02/29/2028	\$113,850	\$827,805	\$0	-\$3,663,650	\$0	-\$291,228	-\$3,954,878	\$749,511	\$21,062,606	\$0	\$758,370	\$14,826,440
03/01/2028	02/28/2029	\$113,850	\$827,805	\$0	-\$3,661,059	\$0	-\$297,052	-\$3,958,111	\$641,757	\$17,746,252	\$0	\$853,231	\$16,621,326
03/01/2029	02/28/2030	\$113,850	\$827,805	\$0	-\$3,637,623	\$0	-\$302,993	-\$3,940,616	\$530,619	\$14,336,255	\$0	\$953,386	\$18,516,367
03/01/2030	02/28/2031	\$113,850	\$827,805	\$0	-\$3,571,129	\$0	-\$309,053	-\$3,880,182	\$417,050	\$10,873,123	\$0	\$1,059,129	\$20,517,151
03/01/2031	02/29/2032	\$113,850	\$809,676	\$0	-\$3,516,763	\$0	-\$315,234	-\$3,831,997	\$301,491	\$7,342,617	\$0	\$1,170,274	\$22,610,951
03/01/2032	02/28/2033	\$113,850	\$719,033	\$0	-\$3,443,885	\$0	-\$321,539	-\$3,765,424	\$183,975	\$3,761,168	\$0	\$1,284,613	\$24,728,447
03/01/2033	02/28/2034	\$113,850	\$508,144	\$0	-\$3,376,980	\$0	-\$327,970	-\$3,704,950	\$64,646	\$120,864	\$0	\$1,396,965	\$26,747,406
03/01/2034	02/28/2035	\$113,850	\$355,742	\$0	-\$3,281,936	\$0	-\$334,529	-\$120,864	\$0	\$0	-\$3,495,601	\$1,409,226	\$25,130,623
03/01/2035	02/29/2036	\$113,850	\$297,095	\$0	-\$3,186,056	\$0	-\$341,220	\$0	\$0	\$0	-\$3,527,276	\$1,316,523	\$23,330,815
03/01/2036	02/28/2037	\$113,850	\$297,095	\$0	-\$3,082,717	\$0	-\$348,044	\$0	\$0	\$0	-\$3,430,761	\$1,218,750	\$21,529,749
03/01/2037	02/28/2038	\$113,850	\$297,095	\$0	-\$2,963,746	\$0	-\$355,005	\$0	\$0	\$0	-\$3,318,751	\$1,121,333	\$19,743,276
03/01/2038	02/28/2039	\$113,850	\$297,095	\$0	-\$2,843,549	\$0	-\$362,105	\$0	\$0	\$0	-\$3,205,654	\$1,024,760	\$17,973,327
03/01/2039	02/29/2040	\$113,850	\$297,095	\$0	-\$2,724,280	\$0	-\$369,347	\$0	\$0	\$0	-\$3,093,627	\$929,081	\$16,219,726
03/01/2040	02/28/2041	\$113,850	\$297,095	\$0	-\$2,600,032	\$0	-\$376,734	\$0	\$0	\$0	-\$2,976,766	\$834,446	\$14,488,351
03/01/2041	02/28/2042	\$113,850	\$297,095	\$0	-\$2,477,114	\$0	-\$371,567	\$0	\$0	\$0	-\$2,848,681	\$741,360	\$12,791,975
03/01/2042	02/28/2043	\$113,850	\$297,095	\$0	-\$2,353,333	\$0	-\$353,000	\$0	\$0	\$0	-\$2,706,333	\$650,620	\$11,147,207
03/01/2043	02/29/2044	\$113,850	\$297,095	\$0	-\$2,231,053	\$0	-\$334,658	\$0	\$0	\$0	-\$2,565,711	\$562,712	\$9,555,153
03/01/2044	02/28/2045	\$113,850	\$297,095	\$0	-\$2,110,020	\$0	-\$316,503	\$0	\$0	\$0	-\$2,426,523	\$477,706	\$8,017,281
03/01/2045	02/28/2046	\$113,850	\$297,095	\$0	-\$1,986,996	\$0	-\$298,049	\$0	\$0	\$0	-\$2,285,045	\$395,786	\$6,538,967
03/01/2046	02/28/2047	\$113,850	\$297,095	\$0	-\$1,868,792	\$0	-\$280,319	\$0	\$0	\$0	-\$2,149,111	\$317,037	\$5,117,838
03/01/2047	02/29/2048	\$113,850	\$297,095	\$0	-\$1,752,229	\$0	-\$262,834	\$0	\$0	\$0	-\$2,015,063	\$241,428	\$3,755,148
03/01/2048	02/28/2049	\$113,850	\$297,095	\$0	-\$1,640,389	\$0	-\$246,058	\$0	\$0	\$0	-\$1,886,447	\$168,929	\$2,448,575
03/01/2049	02/28/2050	\$113,850	\$297,095	\$0	-\$1,532,031	\$0	-\$229,805	\$0	\$0	\$0	-\$1,761,836	\$99,452	\$1,197,136
03/01/2050	02/28/2051	\$113,850	\$297,095	\$0	-\$1,426,980	\$0	-\$214,047	\$0	\$0	\$0	-\$1,641,027	\$32,946	\$0

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Version Updates

Version	Date updated
v20220701p	07/01/2022

This document goes into effect August 8, 2022. Any applications filed before then would be under the interim final rule.

TEMPLATE 7

v20220701p

7a - Assumption/Method Changes for SFA Eligibility

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

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

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

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

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

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

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

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

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

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

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

This document goes into effect August 8, 2022. Any applications filed before then would be under the interim final rule.

TEMPLATE 7

v20220701p

7b - Assumption/Method Changes for SFA Amount

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

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

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

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

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

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

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

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

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

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

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

Template 7 - Sheet 7b

v20220701p

Assumption/Method Changes - SFA Amount

PLAN INFORMATION

Abbreviated Plan Name:	P72	
EIN:	52-6033899	
PN:	001	

	(A)	(B)	(C)
Assumption/Method That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption/method used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption/method used to determine the requested SFA amount (if different)	Brief explanation on why the assumption/method in (A) is no longer reasonable and why the assumption/method in (B) is reasonable
New Entrant Profile	Active participants hired within the prior year	New entrants and rehires in the five years preceding the Plan's SFA measurement date	This change was made to obtain a more reasonable new entrant profile due to the lack of new entrants year to year into a plan of this size.
Administrative Expense Assumption	Prior year's administrative expenses, rounded up to the nearest \$5,000, increasing 2.00% per year	Prior year's administrative expenses rounded up to the nearest \$5,000, increasing 2.00% per year. This results in assumption of \$255,000 as of 3/1/2022, increasing 2.00% per year thereafter but not to exceed 15% of benefit payments. An additional \$85,000 in expenses are included in Plan Year beginning 3/1/2023 to account for work done on the SFA application.	The expense assumption was extended beyond the insolvency year and capped at 15% of benefit payments.
CBU Assumption	50 Weeks Per Participant Per Year	50 Weeks Per Participant Per Year	The assumption was extended beyond the insolvency year.
Future Withdrawal Liability Contributions	All withdrawn employers assumed to make withdrawal liability payments fulfilling obligation to the Fund	All withdrawn employers assumed to make withdrawal liability payments fulfilling obligation to the Fund, reflecting change due to bankrupt employers	The assumption was extended beyond the insolvency year.
Future Contribution Rates	\$111.50 per week, consistent with the Rehabilitation Plan	\$126.50 per week, consistent with the Rehabilitation Plan	The assumption was extended beyond the insolvency year and updated to reflect the most recent rate per the Rehabilitation Plan
Active Participant Projection	Equal to active population in most recent year, 24 actives	Equal to active population in most recent year, 18 actives	The assumption was extended beyond the insolvency year and updated to reflect current active count