

**San Francisco Lithographers  
Pension Trust**

**Revised Application for Special Financial Assistance**

## Required Trustee Signature

Pursuant to Pension Benefit Guaranty Corporation's Interim Final Rule, 29 CFR Parts 4000 and 4262, issued under Section 4000 and 4262 of the Employee Retirement Income Security Act, as amended 1974 ("ERISA") and published in the Federal Register on July 12, 2021 (the "Regulations"), the Board of Trustees of the San Francisco Lithographers Pension Trust (the "Plan") submits this application, and the accompanying Exhibits, to the PBGC for approval of Special Financial Assistance.

Name: Monica L. Lucero

Name: : \_\_\_\_\_

Signature: Monica L. Lucero

Signature: \_\_\_\_\_

Date: 12-13-2021

Date: \_\_\_\_\_

Title: Union Trustee

Title: Employer Trustee

## Required Trustee Signature

Pursuant to Pension Benefit Guaranty Corporation's Interim Final Rule, 29 CFR Parts 4000 and 4262, issued under Section 4000 and 4262 of the Employee Retirement Income Security Act, as amended 1974 ("ERISA") and published in the Federal Register on July 12, 2021 (the "Regulations"), the Board of Trustees of the San Francisco Lithographers Pension Trust (the "Plan") submits this application, and the accompanying Exhibits, to the PBGC for approval of Special Financial Assistance.

Name: \_\_\_\_\_

Name: Stephon Sprinkel

Signature: \_\_\_\_\_

Signature: Stephon Sprinkel

Date: \_\_\_\_\_

Date: 12-13-21

Title: Union Trustee

Title: Employer Trustee

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## A. Plan Identifying Information

Name of the Plan	San Francisco Lithographers Pension Trust
Employer Identification Number	94-6052228
Three-digit Plan Number	001
Notice filer name	Harold Cooper
Role of filer	Plan Consultant
Total Amount Requested	\$ 134,286,984

## B. Plan Documents

Note: Only documents ending in “Rev” have been resubmitted. All other documents are unchanged from the original filing dated September 30, 2021.

### (1) Plan documentation

a. Plan document and amendments

See attached documents labeled:

- Most recent plan document, file labeled: ***Plandoc Litho.pdf***
- All amendments since last restatement, files labeled: ***Amend1-3 Litho.PDF***

b. Trust Agreement and amendments, file labeled ***Trust Litho.PDF***

c. Amendment required by 4262.6(e)(1) of PBGC's SFA Regulation

See attached document labeled: ***Amend1-3 Litho.PDF***

d. Proposed plan amendment required by 4262.6(e)(2) of PBGC's SFA Regulation

See attached document labeled: ***Amend1-3 Litho.PDF***

e. Statement Plan was Partitioned

The Plan was not partitioned, therefore this is not required.

f. Most recent IRS determination letter

See attached document labeled: ***Determination Litho.PDF***

## (2) Actuarial Valuation Reports

See attached documents labeled:

- *2018AVR Litho.pdf*
- *2019AVR Litho.pdf*
- *2020AVR Litho.pdf*

## (3) Rehabilitation Plan

The most recent Rehabilitation Plan is attached, document labeled: ***Rehab Litho.PDF*** There have been no updates.

2% of the contributions in the most recent plan year were made under the Alternative Schedule.

## (4) Form 5500

See attached document labeled: *2019Form5500 Litho.pdf*

## (5) Zone Certifications

See attached documents labeled:

- *2018Zone20180928 LITHO.pdf*
- *2019Zone20190927 LITHO.pdf*
- *2020Zone20200928 LITHO.pdf*

Documentation supporting a certification of critical and declining statement is not required, as the plan is insolvent.

## (6) Account Statements

The most recent statement for each of the plan's cash and investment accounts are attached as follows:

- ***Checking Litho.pdf*** This document includes a reconciliation between the checking account statements and the financial statements, showing outstanding checks
- ***Investment Litho.pdf*** This is for the plan's only investment in Vanguard Money Market fund.

**(7) Plan's Financial Statements**

See attached documents labeled: *Audit Litho.pdf and FinStmt Litho.PDF*

**(8) Withdrawal Liability Documentation**

See attached document labeled *WLDoc Litho.PDF*

In addition, the Trustees pursue collection of withdrawal liability diligently and when presented with settlement offers, the Trustees consult with the professionals, compare the offer to the present value of the remaining payments, and weigh the risks of accepting the settlement vs continuing to collect the remaining payments before accepting the settlement or making any counter offer.

**(9) Bank Information for Payment**

See attached document labeled *Fedwire Litho.PDF*

## **C. Plan Data**

### **(1) Form 5500 projection**

See attached file labeled: *Template 1 Litho.xlsx*

### **(2) Contributing Employers**

The Plan has less than 10,000 participants, therefore this is not required.

### **(3) Historical Plan Information**

See attached file labeled: *Template 3 Litho.xlsx*

### **(4) SFA Determination**

See attached file labeled: *Template 4 LithoRev.xlsx*

### **(5) Baseline Details**

See attached file labeled: *Template 5 LithoRev.xlsx*

### **(6) Reconciliation Details**

See attached file labeled: *Template 6 LithoRev.xlsx*

### **(7) Assumption Details**

#### **a. Assumptions for SFA Eligibility**

The Plans eligibility is based on Section 4262.3(a)(4) and therefore this is not required.

#### **b. Assumptions for SFA Amount**

See attached files labeled: *Template 7 LithoRev.xlsx and Assumptions LithoRev.PDF*

### **(8) Contribution and Withdrawal Liability Detail**

See attached file labeled: *Template 8 LithoRev.xlsx*

### **(9) Participant Data**

The Plan has less than 350,000 participants, therefore this is not required.



**D. Plan Statements**

**(1) SFA request cover letter**

This is optional and therefore not attached.

**(2) Plan Sponsor Information**

Name	Board of Trustees San Francisco Lithographers Pension Trust
Address	Zenith American Solutions 1600 Harbor Bay Parkway, Suite 200 Alameda, CA 94502
Email	<a href="mailto:kberry@zenith-american.com">kberry@zenith-american.com</a>
Phone Number	907.390.0235
Authorized Representative	Kate Berry (phone number above)
Additional Representative	Harold Cooper 847.708.0765 <a href="mailto:hcooper@segalco.com">hcooper@segalco.com</a>

**(3) Eligibility**

The San Francisco Lithographers Pension Trust meets the eligibility requirements under ERISA §4262(b)(1)(A) as the Plan The plan became insolvent on June 1, 2021 and remained insolvent without terminating as of March 11, 2021.

**(4) Priority Group Identification**

Under PBGC Regulation §4262.10(d)(2), the San Francisco Lithographers Pension Trust is in Priority Group 1 since the Plan is currently insolvent and has been receiving PBGC assistance.

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

Employers contribute 10% (default schedule) or 15% (preferred schedule) of eligible wages to the Fund. Based on the history of CBUs (wages) from the plan year beginning July 1, 2009 through the plan year beginning July 1, 2018, the Fund experienced an average annual CBU decline of 9.0%. We have assumed that wages per participant increase at a rate of 3% per year.

To the extent that the existing decrement assumptions, combined with the wage increase assumption, result in a decrease in aggregate CBUs of 3% or more for the years beginning July 1, 2019 through July 1, 2028 and 1% thereafter, we have applied this decrease to the contributions for the plan year beginning July 1, 2018. To the extent that the decrements result in a lesser decline, we have used this lesser amount. The effect of this is that the contributions decline by the 3%/1% amounts stated, except for the following plan years beginning July 1:

- 2023 2.0%
- 2024 1.4%
- 2026 2.0%

There is one employer making withdrawal liability payments of \$21,953 per quarter with the last payment due March 2033. We have assumed that these payments continue, but that any other employer that might withdraw would become insolvent as a result of the withdrawal.

**(6) Assumptions**

**a. Eligibility Assumptions**

Not applicable, as the Fund is insolvent.

**b. SFA Assumptions**

The changes in assumptions and the rationale for such changes are detailed in the attached document labeled *Assumptions LithoRev.pdf*.

**(7) How Plan Will Reinstate Benefits**

The Plan will reinstate benefits in a lump sum with the first or second payment after benefits are restored. As of the SFA Measurement Date (June 30, 2021), the amount of benefits suspended were \$152,708 for the month of June 2021. The lump sum will include all benefits suspended from June 2021 through the date benefits are restored; however, benefits suspended commencing July 1, 2021 are included in the benefit projections.

**(8) Reconciliation of Fair Market of Plan Assets as of SFA Measurement Date**

The most recent audited financial statement is as of June 30, 2020. The unaudited financial statement is for the period from July 1, 2020 to June 30, 2021. Both of these documents have been included in the filing as *Audit Litho.PDF and Statement Litho.PDF*. Assets shown in the Statement as of June 30, 2021 were reduced by the contribution receivable of \$25,891.

**E. Checklist and Certifications**

**(1) Checklist**

See attached file labeled: *Checklist LithoRev.xlsx*

**(2) Certification if Plan is eligible under section 4262(b)(1)(C) of ERISA**

The Plan is not eligible under section 4262(b)(1)(C) of ERISA; therefore this is not required.

**(3) Certification of Priority Status**

The Plan is insolvent under Section 4245(a) of ERISA; therefore this is not required.

#### **(4) Certification by Plan's Enrolled Actuary Certifying SFA Amount**

This is to certify that the requested amount of Special Financial Assistance (“SFA”) is the amount to which San Francisco Lithographers Pension Trust (“Plan”) is entitled under section 4262(j)(1) of ERISA and §4262.4 of PBGC’s SFA regulation. The amount of SFA for the Plan was calculated as of the SFA measurement date of June 30, 2021 in accordance with generally accepted actuarial principles and practices and the provisions under §4262.4(e) of PBGC’s SFA regulation.

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

The calculation of the amount of SFA is based on the assumptions and methods used in the 2020 certification of actuarial plan status, dated September 28, 2020, modified as described in Section D, Item 6b of the “Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance.” In addition, it is based on the participant data used for the 2020 actuarial valuation of the Plan, dated May 25, 2021, and the fair market value of assets as of the SFA measurement date certified by the plan sponsor and other relevant information provided by the Plan Administrator. Segal does not audit the data provided. The accuracy and comprehensiveness of the data is the responsibility of those supplying the data. To the extent we can, however, Segal does review the data for reasonableness and consistency. Based on our review of the data, we have no reason to doubt the substantial accuracy of the information on which we have based the calculation of the SFA amount and we have no reason to believe there are facts or circumstances that would affect the validity of these results.

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

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



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Paul C. Poon, ASA, MAAA  
Vice President & Actuary  
Enrolled Actuary No. 20-06069

**(5) Certification of Plan Sponsor to the Accuracy of the Fair Market of Plan Assets**

This asset amount as of June 30, 2021 (the Special Financial Assistance (SFA) measurement date), was developed by Zenith-American Solutions, the Fund administrator

Therefore, I certify the accuracy of the fair market value of the assets as of June 30, 2021 (the Special Financial Assistance (SFA) measurement date), in the amount of \$705,424

Name: Monica L. Lucero

Name: : \_\_\_\_\_

Signature: Monica L. Lucero

Signature: \_\_\_\_\_

Date: 9-8-2021

Date: \_\_\_\_\_

Title: Union Trustee

Title: Employer Trustee

**(5) Certification of Plan Sponsor to the Accuracy of the Fair Market of Plan Assets**

This asset amount as of June 30, 2021 (the Special Financial Assistance (SFA) measurement date), was developed by Zenith-American Solutions, the Fund administrator

Therefore, I certify the accuracy of the fair market value of the assets as of June 30, 2021 (the Special Financial Assistance (SFA) measurement date), in the amount of \$705,424

Name: \_\_\_\_\_

Name: :

Stephen Sprinkel

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_

Stephen Sprinkel

Date: \_\_\_\_\_

Date: \_\_\_\_\_

9-7-21

Title: Union Trustee

Title: Employer Trustee

**(6) Certification the proposed plan amendment provided under Section B, Item 1d will be timely adopted**

The certification is attached as *Litho Amendcert.pdf*

**(7) Penalty of Perjury Statement Pursuant to PBGC Regulation §4262.6(b)**

Under penalties of perjury under the laws of the United States of America, I declare that I have examined this application, including accompanying documents, and, to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and such facts are true, correct, and complete.

Name: Monica L. Lucero

Name: \_\_\_\_\_

-

Signature: Monica L. Lucero

Signature: \_\_\_\_\_

-

Date: 9-8-2021

Date: \_\_\_\_\_

-

Title: Union Trustee

Title: Employer Trustee

**(6) Certification the proposed plan amendment provided under Section B, Item 1d will be timely adopted**

The certification is attached as *Litho Amendcert.pdf*


**(7) Penalty of Perjury Statement Pursuant to PBGC Regulation §4262.6(b)**

Under penalties of perjury under the laws of the United States of America, I declare that I have examined this application, including accompanying documents, and, to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and such facts are true, correct, and complete.

Name: \_\_\_\_\_  
-

Name: Stephen Sprinkel

Signature: \_\_\_\_\_  
-

Signature: 

Date: \_\_\_\_\_  
-

Date: 9-7-21

Title: Union Trustee

Title: Employer Trustee

# SAN FRANCISCO LITHOGRAPHERS PENSION PLAN

## *CERTIFICATION OF BOARD OF TRUSTEES CONCERNING PROPOSED AMENDMENT No. 3*

The Board of Trustees of the San Francisco Lithographers Pension Plan ("Plan") hereby certifies that it will adopt and execute proposed Amendment No. 3 within thirty (30) days from receiving notification from the Pension Benefit Guaranty Corporation that the Plan's application for special financial assistance as provided under ERISA §4262 has been approved.

This Certification was approved by the Board of Trustees at a meeting held on August \_\_\_\_, 2021.

UNION TRUSTEES

EMPLOYER TRUSTEES

Monica L. Lucero

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Dated: 9-29-2021

**Note: This page had been missing  
from the original application.**



# Application Checklist


v20210708p

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

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

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

General instructions for completing the Application Checklist:

Complete all items that are shaded: 

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

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

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

Instructions for specific columns:

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

## Application Checklist

v20210708p

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

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

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

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

Supplemental guidance is provided in the following columns:

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

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

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

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

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

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

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

## **Application Checklist**

v20210708p

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

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

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

**APPLICATION CHECKLIST**

Plan name:	San Francisco Lithographers Pension Trust
EIN:	94-6052228
PN:	001
SFA Amount Requested:	134286984
<b>Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.</b>	

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

Checklist Item #	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
<b>Plan Information, Checklist, and Certifications</b>									
	Is this application a revised application submitted after the denial of a previously filed application for SFA?	Yes No	no						
	Is this application a revised application submitted after a plan has withdrawn its application for SFA?	Yes No	yes						
	Has this plan been terminated?	Yes No	no		If terminated, provide date of plan termination.				
1.	Does the application include a fully completed Application Checklist, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), and SFA amount requested)?	Yes No	yes	Checklist LithoRev.xlsx			Special Financial Assistance Checklist	Checklist Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.6(a) Section E, Item 1
2.	Does the application include an SFA request cover letter (optional)? Enter N/A if no letter is provided.	Yes N/A	N/A				Financial Assistance Request Letter		Section D, Item 1
3.	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor?	Yes No	yes	Application LithoRev.pdf	2		Financial Assistance Application	§ 4262.6(b)(1)	Section D
4.	Does the application include the required penalties of perjury statement signed by an authorized trustee who is a current member of the board of trustees?	Yes No	yes	Application LithoRev.pdf	12		Financial Assistance Application	§ 4262.6(b)(2)	Section E, Item 6
5.	Does the application include the name, address, email, and telephone number of the plan sponsor? Does it also include the same contact information for the plan sponsor's duly authorized representatives, including legal counsel and enrolled actuary?	Yes No	yes	Application LithoRev.pdf	8, 10	Plan Counsel not provided	Financial Assistance Application	§ 4262.7(a)	Section D, Item 2
6.	Does the application identify the eligibility criteria in § 4262.3 that qualifies the plan as eligible to receive SFA, and include the requested information for each item that is applicable, as described in Section D, Item 3 of the instructions?	Yes No	yes	Application LithoRev.pdf	7	Plan became insolvent June 1, 2021 and began to receive PBGC financial assistance as of that date	Financial Assistance Application	§ 4262.3 § 4262.7(b)	Section D, Item 3
7a.	If the plan claims SFA eligibility under section 4262(b)(1)(C) of ERISA, does the application include a certification from the plan's enrolled actuary that the plan is eligible for SFA which specifically notes the specified year for each component of eligibility (certification of plan status, modified funding percentage, and participant ratio), the detailed derivation of the modified funding percentage, and the derivation of the participant ratio?	Yes No N/A	n/a				Financial Assistance Application	§ 4262.6(c) § 4262.7(b)	Section E, Item 2
7b.	Does the certification in Checklist Item #7a also identify all assumptions and methods (including supporting rationale and, where applicable, reliance on the plan sponsor) used to develop the current value of withdrawal liability that is utilized in the calculation of the modified funded percentage?	Yes No N/A	n/a				Financial Assistance Application	§ 4262.6(c) § 4262.7(b)	Section E, Item 2
8a.	If the plan's application is submitted on or before March 11, 2023, does the application identify the plan's priority group (see § 4262.10(d)(2))?	Yes No N/A	yes	Application LithoRev.pdf	8	Group 1	Financial Assistance Application	§ 4262.7(c) § 4262.10(d)(2)	Section D, Item 4

**APPLICATION CHECKLIST**

Plan name:	San Francisco Lithographers Pension Trust
EIN:	94-6052228
PN:	001
SFA Amount Requested:	134286984
<b>Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.</b>	

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

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

**APPLICATION CHECKLIST**

Plan name:	San Francisco Lithographers Pension Trust
EIN:	94-6052228
PN:	001
SFA Amount Requested:	134286984
<b>Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.</b>	

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
13.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application identify which assumptions (if any) used in showing the plan's eligibility for SFA differ from those used in the most recent certification of plan status completed before 1/1/2021? If there are any assumption changes, does the application include detailed explanations and supporting rationale and information as to why using the identified assumptions is no longer reasonable and why the changed assumptions are reasonable? Enter N/A if the plan is not eligible under § 4262.3(a)(1) or § 4262.3(a)(3). Enter N/A if there are no such assumption changes.	Yes No N/A	n/a				Financial Assistance Application		§ 4262.5 § 4262.8(b)(1)	Section D, Item 6.a.
14a.	Does the application identify which assumptions (if any) used to determine the requested SFA amount differ from those used in the most recent certification of plan status completed before 1/1/2021 (except for the interest rate, which is determined as required by § 4262.4(3)(1))? If there are any assumption changes, does the application include detailed explanations and supporting rationale and information as to why using the identified original assumptions is no longer reasonable and why the changed assumptions are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions?	Yes No	yes	Assumptions LithoRev.pdf			Financial Assistance Application		§ 4262.5 § 4262.8(b)(1)	Section D, Item 6.b.
14b.	If a plan-specific mortality table is used for Checklist Item #14a, is supporting information provided that documents the methodology used and the rationale for selection of the methodology used to develop the plan-specific rates, as well as detailed information showing the determination of plan credibility and plan experience?	Yes No N/A	n/a				Financial Assistance Application		§ 4262.5 § 4262.8(b)(1)	Section D, Item 6.b.
15a.	Does the application include a certification from the plan sponsor with respect to the accuracy of the amount of the fair market value of assets as of the SFA measurement date? Does the certification reference and include information that substantiates the asset value and any projection of the assets to the SFA measurement date?	Yes No	yes	Application LithoRev.pdf	11		Financial Assistance Application		§ 4262.8(a)(4)(ii)	Section E, Item 5
15b.	Does the certification in Checklist Item #15a reference and include information that substantiates the asset value and any projection of the assets to the SFA measurement date?	Yes No	yes	FinStmnt Litho.PDF			Financial Assistance Application		§ 4262.8(a)(4)(ii)	Section E, Item 5
16a.	Does the application include, for an eligible plan that implemented a suspension of benefits under section 305(e)(9) or section 4245(a) of ERISA, a narrative description of how the plan will reinstate the benefits that were previously suspended and a proposed schedule of payments (equal to the amount of benefits previously suspended) to participants and beneficiaries? Enter N/A for a plan that has not implemented a suspension of benefits.	Yes No N/A	yes	Application LithoRev.pdf	9		Financial Assistance Application		§ 4262.7(d) § 4262.15	Section D, Item 7 Section C, Item 4(c)(iii)
16b.	If Yes was entered for Checklist Item #16a, does the proposed schedule show the yearly aggregate amount and timing of such payments, and is it prepared assuming the effective date for reinstatement is the day after the SFA measurement date? Enter N/A for a plan that entered N/A for Checklist Item #16a.	Yes No N/A	yes	Application LithoRev.pdf	9		Financial Assistance Application		§ 4262.7(d) § 4262.15	Section D, Item 7 Section C, Item 4(c)(iii)

**APPLICATION CHECKLIST**

<b>Plan name:</b>	San Francisco Lithographers Pension Trust
<b>EIN:</b>	94-6052228
<b>PN:</b>	001
<b>SFA Amount Requested:</b>	134286984
<b>Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.</b>	

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16c.	If the plan restored benefits under 26 CFR 1.432(c)(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(c)(9)-1(e)(3) before the SFA measurement date. Also enter N/A for a plan that entered N/A for Checklist Items #16a and #16b.	Yes No N/A	n/a				Financial Assistance Application		§ 4262.7(d) § 4262.15	Section D, Item 7 Section C, Item 4(c)(iii)
17.	If the SFA measurement date is later than the end of the plan year for the most recent plan financial statements, does the application include a reconciliation of the fair market value of assets from the date of the most recent plan financial statements to the SFA measurement date, showing beginning and ending fair market value of assets, contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income? Enter N/A if the SFA measurement date is not later than the end of the plan year for the most recent plan financial statements.	Yes No N/A	n/a				Financial Assistance Application		§ 4262.8(a)(4)(ii)	Section D, Item 8
18.	Does the application include the most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any)?	Yes No	yes	plandoc litho.pdf			Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(1)	Section B, Item 1(a)
19.	Does the application include a copy of the executed plan amendment required by section 4262.6(e)(1) of PBGC's special financial assistance regulation?	Yes No	yes	Litho AmendCert.pdf			Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(1) § 4262.6(e)(1)	Section B, Item 1(c)
20.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	yes	Trust Litho.PDF			Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(3)	Section B, Item 1(b)
21.	In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, does the application include a copy of the proposed plan amendment required by § 4262.6(e)(2) and a certification from the plan sponsor that it will be timely executed? Enter N/A if there was no suspension of benefits.	Yes No N/A	yes	Litho AmendCert.pdf			Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(2) § 4262.6(e)(2)	Section B, Item 1(d)
22.	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a statement that the plan was partitioned under section 4233 of ERISA and a copy of the amendment required by § 4262.9(c)(2)? Enter N/A if the plan was not partitioned.	Yes No N/A	n/a				Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(1) § 4262.9(b)(2)	Section B, Item 1(e)
23.	Does the application include the most recent IRS determination letter? Enter N/A if the plan does not have a determination letter.	Yes No N/A	yes	Determination Litho.PDF			Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(3)	Section B, Item 1(f)
24.	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the application filing date?	Yes No	yes	2018AVR Litho.PDF, 2019AVR Litho.PDF 2020AVR Litho.PDF		3 reports provided	Most recent actuarial valuation for the plan	YYYYAVR Pension Plan Name, where "YYYY" is plan year and "Pension Plan Name" is abbreviated version of the plan name	§ 4262.7(e)(5)	Section B, Item 2
25a.	Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No N/A	Yes	Rehab Litho.PDF			Rehabilitation plan (or funding improvement plan, if applicable)		§ 4262.7(e)(6)	Section B, Item 3
25b.	If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include a supplemental document with these details?	Yes No N/A	n/a				Rehabilitation plan (or funding improvement plan, if applicable)		§ 4262.7(e)(6)	Section B, Item 3

**APPLICATION CHECKLIST**

Plan name:	San Francisco Lithographers Pension Trust
EIN:	94-6052228
PN:	001
SFA Amount Requested:	134286984
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26.	Does the application include the plan's most recent Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)?	Yes No	yes	2019Form5500 Litho.PDF			Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Pension Plan Name, where "YYYY" is the plan year and "Pension Plan Name" is abbreviated version of the plan name.	§ 4262.7(e)(7)	Section B, Item 4
27a.	Does the application include the plan actuary's certification of plan status ("zone certification") for the 2018 plan year and each subsequent annual certification completed before the application filing date? Enter N/A if the plan does not have to provide certifications for any requested plan year.	Yes No N/A	yes	2018Zone20180928 LITHO.pdf 2019Zone20190927 LITHO.pdf 2020Zone20200928 LITHO.pdf		3 certs provided	Zone certification	YYYYZoneYYYYMMDD Pension Plan Name, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared. "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.7(e)(8)	Section B, Item 5
27b.	Does the application include documentation for all certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes? Enter N/A if the plan entered N/A for Checklist Item #27a.	Yes No N/A	yes	2018AVR Litho.PDF, 2019AVR Litho.PDF 2020AVR Litho.PDF			Zone certification		§ 4262.7(e)(8)	Section B, Item 5
27c.	For a certification of critical and declining status, does the application include the required plan-year-by-plan-year projection (showing the items identified in Section B, Item 5(a) through 5(f) of the SFA Instructions) demonstrating the plan year that the plan is projected to become insolvent? Enter N/A if the plan entered N/A for Checklist Item #27a or if the application does not include a certification of critical and declining status.	Yes No N/A	yes	Year-by-year.xlsx			Zone certification		§ 4262.7(e)(8)	Section B, Item 5
28.	Does the application include the most recent account statements for all of the plan's cash and investment accounts? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	yes	Checking Litho.PDF			Bank/Asset statements for all cash and investment accounts		§ 4262.7(e)(9)	Section B, Item 6
29.	Does the application include the most recent plan financial statement (audited, or unaudited if audited is not available)? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	yes	FinStmt Litho.PDF			Plan's most recent financial statement (audited, or unaudited if audited not available)		§ 4262.7(e)(10)	Section B, Item 7
30.	Does the application include all of the plan's written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability?	Yes No N/A	yes			Amendments 1, 6 and 8 to the Trust document address withdrawal liability issues.	Pension plan documents, all versions available, and all amendments signed and dated		§ 4262.7(e)(12)	Section B, Item 8
31.	Does the application include information required to enable the plan to receive electronic transfer of funds, if the SFA application is approved? See SFA Instructions, Section B, Item 9.	Yes No N/A	yes	Fedwire Litho.PDF			Other		§ 4262.7(e)(11)	Section B, Item 9
32.	Does the application include the plan's projection of expected benefit payments as reported in response to line 8b(1) on the Form 5500 Schedule MB for plan years 2018 through the last year the Form 5500 was filed before the application submission date? Enter N/A if the plan is not required to respond Yes to line 8b(1) on the Form 5500 Schedule MB. See Template 1.	Yes No N/A	yes	Template 1 Litho.xlsx			Financial assistance spreadsheet (template)	Template 1 Pension Plan Name, where "Pension Plan Name" is an abbreviated version of the plan name.	§ 4262.8(a)(1)	Section C, Item 1



**APPLICATION CHECKLIST**

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

**APPLICATION CHECKLIST**

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

**APPLICATION CHECKLIST**

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

**APPLICATION CHECKLIST**

Plan name:	San Francisco Lithographers Pension Trust
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Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
45a.	Does the application include a supplemental certification from the plan's enrolled actuary with respect to the plan's SFA amount (see Checklist Item #11), but with the SFA amount determined as if any events had not occurred? Enter N/A if the plan has not experienced any events.	Yes No N/A	N/a				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
45b.	Does this certification clearly identify all assumptions and methods used, sources of participant data and census data, and other relevant information? Enter N/A if the plan entered N/A for Checklist Item #45a.	Yes No N/A	N/a				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
45c.	For any merger, does the application include supplemental certifications of the SFA amount determined for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? Enter N/A if the plan entered N/A for Checklist Item #45a. Also enter N/A if the event described in Checklist Item #45a was not a merger.	Yes No N/A	N/a				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
45d.	For any merger, do the certifications clearly identify all assumptions and methods used, sources of participant data and census data, and other relevant information? Enter N/A if the plan entered N/A for Checklist Item #45a. Enter N/A if the event described in Checklist Item #45a was not a merger.	Yes No N/A	N/a				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
46a.	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a detailed demonstration that shows that the event lessens the risk of loss to plan participants and beneficiaries? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A	N/a				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
46b.	Does this demonstration also identify all assumptions used, supporting rationale for the assumptions and other relevant information? Enter N/A if the plan entered N/A for Checklist Item #46a.	Yes No N/A	N/a				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section D
47a.	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a certification from the plan's enrolled actuary (or, if appropriate, from the plan sponsor) with respect to the demonstration to support a finding that the event lessens the risk of loss to plan participants and beneficiaries? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A	N/a				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E
47b.	Does this demonstration also identify all assumptions used, supporting rationale for the assumptions and other relevant information? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A	N/a				Financial Assistance Application		§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section E

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

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

**APPLICATION CHECKLIST**

Plan name:	San Francisco Lithographers Pension Trust
EIN:	94-6052228
PN:	001
SFA Amount Requested:	134286984
<b>Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.</b>	

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
48.	In addition to the information provided with Checklist Item #18, does the application also include similar plan documents and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A					Pension plan documents, all versions available, and all amendments signed and dated	Use same naming convention as for Checklist Item #18 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
49.	In addition to the information provided with Checklist Item #20, does the application also include similar trust agreements and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A					Pension plan documents, all versions available, and all amendments signed and dated	Use same naming convention as for Checklist Item #20 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
50.	In addition to the information provided with Checklist Item #23, does the application also include the most recent IRS determination for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if the plan does not have a determination letter.	Yes No N/A					Pension plan documents, all versions available, and all amendments signed and dated	Use same naming convention as for Checklist Item #23 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
51.	In addition to the information provided with Checklist Item #24, for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii), does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the application filing date?	Yes No N/A				Identify here how many reports are provided.	Most recent actuarial valuation for the plan	YYYYAVR Pension Plan Name Merged, where "YYYY" is plan year and "Pension Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
52.	In addition to the information provided with Checklist Item #25, does the application include similar rehabilitation plan information for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A					Rehabilitation plan (or funding improvement plan, if applicable)	Use same naming convention as for Checklist Item #25 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
53.	In addition to the information provided with Checklist Item #26, does the application include similar Form 5500 information for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A					Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Pension Plan Name Merged, where "YYYY" is the plan year and "Pension Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
54.	In addition to the information provided with Checklist Item #27, does the application include similar certifications of plan status for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A				Identify how many zone certifications are provided.	Zone certification	YYYYZoneYYYYMMDD Pension Plan Name Merged, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared. "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
55.	In addition to the information provided with Checklist Item #28, does the application include the most recent cash and investment account statements for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A					Bank/Asset statements for all cash and investment accounts	Use same naming convention as for Checklist Item #28 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
56.	In addition to the information provided with Checklist Item #29, does the application include the most recent plan financial statement (audited, or unaudited if audited is not available) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A					Plan's most recent financial statement (audited, or unaudited if audited not available)	Use same naming convention as for Checklist Item #29 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B

**APPLICATION CHECKLIST**

Plan name:	San Francisco Lithographers Pension Trust
EIN:	94-6052228
PN:	001
SFA Amount Requested:	134286984
<b>Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #47.</b>	

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

Checklist Item #		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	Upload as Document Type	Requested File Naming (if applicable)	SFA Regulation Reference	SFA Filing Instructions Reference
57.	In addition to the information provided with Checklist Item #30, does the application include all of the written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No N/A					Pension plan documents, all versions available, and all amendments signed and dated	Use same naming convention as for Checklist Item #30 but with abbreviated plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section B
58.	In addition to the information provided with Checklist Item #32, does the application include the same information in the format of Template 1 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if each plan that fully merged into this plan is not required to respond Yes to line 8b(1) on the most recently filed Form 5500 Schedule MB.	Yes No N/A					Financial assistance spreadsheet (template)	Template 1 Pension Plan Name Merged, where "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C
59.	In addition to the information provided with Checklist Item #33, does the application include the same information in the format of Template 2 (if required based on the participant threshold) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if each plan that merged into this plan has less than 10,000 participants on line 6f of the most recently filed Form 5500.	Yes No N/A					Contributing employers	Template 2 Pension Plan Name Merged, where "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C
60.	In addition to the information provided with Checklist Item #34, does the application include similar information in the format of Template 3 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)?	Yes No					Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Pension Plan Name Merged, where "Pension Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.	§ 4262.4(f) § 4262.8(c)	Addendum A for Certain Events, Section C

**Mortality Rates**

*Preretirement:* Pri-2012 Employee Blue Collar Amount-weighted Mortality Table with generational projection using Scale MP2019.

*Postretirement:* Pri-2012 Blue Collar Healthy Retiree Amount-weighted Mortality Table with generational projection using scale MP2019.

The underlying tables with generational projection to the ages of participants as of the measurement date, reasonably reflect the mortality experience of the Plan as of the measurement date.

These mortality tables were then adjusted to future years using the generational projection to reflect future mortality improvement between the measurement date and those years.

The mortality rates were based on historical and current demographic data, estimated future experience and professional judgment. As part of the analysis, a comparison was made between the actual number of deaths and the projected number based on the assumption over the most recent 5 years.

**Annuitant Mortality Rates**

Age	Rate (%) <sup>1</sup>	
	Healthy	
	Male	Female
55	0.64	0.49
60	0.93	0.71
65	1.27	1.08
70	2.05	1.64
75	3.33	2.62
80	5.72	4.35
85	9.78	4.49
90	16.54	13.05

<sup>1</sup> Mortality rates shown for base table.

**Termination Rates**

Age	Rate (%)			
	Males		Females	
	Mortality <sup>1</sup>	Withdrawal <sup>2</sup>	Mortality <sup>1</sup>	Withdrawal <sup>2</sup>
20	0.07	9.94	0.02	11.94
25	0.07	9.67	0.03	11.62
30	0.07	9.30	0.03	11.21
35	0.07	8.71	0.04	10.55
40	0.09	7.75	0.06	9.40
45	0.12	6.35	0.09	7.54
50	0.18	4.22	0.13	4.83
55	0.28	1.55	0.20	1.73
60	0.44	0.15	0.30	0.16

<sup>1</sup> Mortality rates shown for base table.

<sup>2</sup> Withdrawal rates do not apply at retirement eligibility.

The termination rates were based on historical and current demographic data, adjusted to reflect estimated future experience and professional judgment. As part of the analysis, a comparison was made between the actual number of terminations and the projected number based on the assumption over the most recent 5 years.

**Retirement Rate for Active and Inactive Vested Participants**

Age 66

The retirement rate was based on historical and current data, adjusted to reflect estimated future experience and professional judgment. As part of the analysis, a comparison was made between the actual number of retirements and the projected number based on the assumption over the most recent 5 years.



<b>Future Service Accruals</b>	<p>49 weeks per year</p> <p>The future service accruals were based on historical and current data, adjusted to reflect estimated future experience and professional judgment. As part of the analysis, a comparison was made between the assumed and the actual benefit accruals over the most recent 5 years</p>
<b>Unknown Data for Participants</b>	<p>Same as those exhibited by participants with similar known characteristics. If not specified, participants are assumed to be male.</p>
<b>Exclusion of Inactive Participants</b>	<p>Inactive participants over age 75 are excluded from the valuation</p> <p>The exclusion of inactive vested participants over age 75 was based on historical and current data, adjusted to reflect estimated future experience and professional judgment. As part of the analysis, the ages of new retirees from inactive vested status were reviewed.</p>
<b>Percent Married</b>	<p>70%</p>
<b>Age of Spouse</b>	<p>Spouses of male participants are four years younger and spouses of females participants are four years older.</p>
<b>Benefit Election</b>	<p>For future retirements, 40% of participants are assumed to elect the 75% Joint and Survivor Option (“QOSA”) and 60% are assumed to elect the Single Life Annuity.</p> <p>The benefit elections were based on historical and current demographic data, adjusted to reflect the plan design, estimated future experience and professional judgment.</p>
<b>Delayed Retirement Factors</b>	<p>Inactive vested participants who are assumed to commence receipt of benefits after attaining normal retirement age qualify for delayed retirement increases.</p>
<b>Net Investment Return</b>	<p>3.00%</p> <p>The net investment return assumption is an estimate derived from historical data, current and recent market expectations, and professional judgment. As part of the analysis, a building block approach was used that reflects inflation expectations and anticipated risk premiums for each of the portfolio’s asset classes as provided by Segal Marco Advisors, as well as the Plan’s target asset allocation.</p>

**Assumptions Changes from 2020 Zone Certification**

**Annual Administrative Expenses**

\$500,000 for 2019, increasing 3% per year, payable monthly. The expenses were further increased in 2031 to account for the anticipated PBGC premium increase. The expenses were also capped at 12% of projected benefit payments.

The annual administrative expenses were based on historical and current data, adjusted to reflect estimated future experience and professional judgment.

Although the Federal Reserve's current inflation target is 2%, we believe that a 3% increase in administrative expenses is reasonable for this Plan. Looking at an 88-year history of the CPI-U (1933-2021, with 2021 estimated), there are 58 30-year periods. Of those periods, 44 had a compound average rate of inflation of 3.0% or more, and only 14 were under 3.0%. Those 14 periods were the first four periods and the most recent 10 periods. The lowest average was 2.3% (period ending 2020) and the highest was 5.4%. The median is 3.9%.

In addition, the CPI-U reflects reduced costs due for home technology, such as televisions. Clearly, technology has also reduced the cost of plan administration, but that is offset by increasing administrative complexity. In addition, the cost for insurance coverages and additional security software that plans such as this need to offset technological threats to security is increasing at a very rapid rate.

As we have also seen, there are extrinsic factors that are not within the Federal Reserve's control. Despite the 2% target, the most recent estimate of year over year inflation for 2021 is 4.8%, with current 12-month rates being even higher.

The 3% annual increase is also supported based on the average increase over the 5-year period through 6/30/2019, as shown below. In addition, the expenses were \$507,082 for the 2019-2020 plan year.

Plan Year Ending 6/30	Expenses
2014	413,756
2015	465,505
2016	505,669
2017	515,890
2018	483,370
2019	480,386
Average Annual Change:	3.03%

Therefore, the 3% increase assumption is reasonable, and is certainly not unreasonable.

**Collective Bargaining  
Units (Wages)**

For contribution purposes in the 2020 zone certification, CBUs were assumed to increase 3% per year. For normal cost and benefit payment purposes, wages for any participant were assumed to increase at 3% per year, but starting wages for replacement participants were assumed to increase 1% per year.

Below is a summary of the most recent 10-year CBU history, excluding the COVID period. The data shows an average CBU decline of about 10% each year. Based on this data, CBUs are now assumed to decrease up to 3% per year from those in the 2018/2019 plan year, through the 2028/2029 plan year, and 1% thereafter. For any participant, wages are assumed to increase 3% per year. To the extent that the expected decrements do not result in the 3% reduction in CBUs, the reduction is less than 3%.

Plan Year Ending 6/30	CBUs (Salaries)	Ratio to prior year
2010	7,177,635	
2011	6,607,834	0.9206
2012	4,377,825	0.6625
2013	3,979,798	0.9091
2014	3,515,133	0.8832
2015	3,289,297	0.9358
2016	2,897,826	0.8810
2017	2,629,995	0.9076
2018	2,815,093	1.0704
2019	2,824,828	1.0035
	Annual change:	-0.0984

**Retirement Rate for Active and Inactive Vested Participants**

For the 2020 zone certification, the retirement rate for both active participants and inactive vested participants was age 65. No rates were assumed before age 65 because 92% of actives and 99% of inactive vested participants are not eligible for an early retirement benefit under the Default Schedule of the Rehabilitation Plan. The retirement rate was changed to age 66 because the average retirement age for all pensioners over the last 5 years was 65.8.

The retirement age assumptions from the 2020 zone certification were reasonable for purposes of the 2020 zone certification because those assumptions did not affect the certification's overall results and projections. However, based on review of experience data for the 5 years ending June 30, 2020, we have determined that these assumptions from the 2020 zone certification are not reasonable for the longer term projections required for the SFA determination.

**Benefit Election**

For the 2020 zone certification, all future pensioners who were assumed to be married (70%) were also assumed to elect the 75% Joint and Survivor Option ("QOSA") and the remaining 30% were assumed to elect the Single Life Annuity. Based on the actual benefit election patterns summarized below, 40% of future pensioners are now assumed to elect the 75% Joint and Survivor Option and 60% are assumed to elect the Single Life Annuity.

<b>Benefit Option</b>	<b>Number of Pensioners</b>	<b>Percentage</b>
Single Life Annuity	87	57%
75% Joint and Survivor Option	42	27%
50% Joint and Survivor Option	24	16%
	153	100%

The payment form election assumptions from the 2020 zone certification were reasonable for purposes of the 2020 zone certification because those assumptions did not affect the certification's overall results and projections. However, based on review of experience data for the 5 years ending June 30, 2020, we have determined that these assumptions from the 2020 zone certification are not reasonable for the longer term projections required for the SFA determination.

**New Entrant Profile**

Based on actual new hires in the most-recent 5-year period. Unless otherwise noted, assumptions for future new entrants are the same as observed for actual new hires as indicated below.

<b>Age</b>	<b>Count</b>	<b>Percent</b>
Below 20	0	0.0%
20-30	2	22.2%
30-40	3	33.3%
40-50	2	22.2%
50-60	1	11.1%
60-70	1	11.1%
70 & Above	0	0.0%

All new hires were male.

The average weekly salary was \$773.26; when adjusted for the assumed 1% annual increase for replacement participants, the average was \$781.04 as of 7/1/2020.

All new hires entered the valuation with 1 full Year of Credit.

New hires entered the valuation with accruals ranging from 20 to 52 weeks. Future new entrants are assumed to enter future valuation dates with 26 weeks of accruals (i.e. assumed to enter the Plan mid-year, on average).

The 2020 zone certification was based on a closed group projection and did not include a new entrant profile as it would not have affected the cash flow during the projection period. Because of the longer term projections required in the SFA determination, a closed group projection is no longer reasonable. The new entrant profile used in the SFA determination is reasonable because the distributions of age, service, and gender are based on the characteristics of the new entrants and rehires to the plan in the five plan years preceding the plan's SFA measurement date (reflecting all new entrants and rehires in those five plan years rather than only those remaining in service), and the age bands used in the new entrant profile are no greater than 10 years.

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

v20210706p

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

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

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

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

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

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

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





**Additional instructions for each individual worksheet:**

Sheet

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

See instructions on 4-1 SFA Interest Rate.

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

On this sheet, you will provide:

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

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

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

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

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

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

### 4-3 SFA Determination - SFA Details

On this sheet, you will provide:

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

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

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

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

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

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

v20210706p

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

**PLAN INFORMATION**

Abbreviated Plan Name:	Litho	
EIN:	94-6052228	
PN:	001	
Application Submission Date:		
SFA measurement date:	06/30/2021	Last day of the calendar quarter immediately preceding the application submission date.
Last day of first plan year ending after the measurement date:	06/30/2022	

SFA Interest Rate Used	3.00%
------------------------	-------

Input amount used in determination of SFA.

**Development of interest rate limit:**

Plan Interest Rate:	3.00%
Month used for interest rate ( <i>month in which application is filed or the 3 preceding months</i> ):	Jun-21
3rd Segment Rate as of applicable date ( <i>Section 303(h)(2)(C)(iii) - disregarding modifications made under clause (iv) of such section</i> ):	3.45%
Interest Rate Limit ( <i>3rd Segment rate plus 200 basis points</i> ):	5.45%

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

Month is selected by the plan sponsor.

<https://www.irs.gov/retirement-plans/minimum-present-value-segment-rates>

This amount is calculated based on the other information entered.

SFA Interest Rate Calculation ( <i>Lesser of Plan Interest Rate and Interest Rate Limit</i> ):	3.00%
SFA Interest Rate Match Check:	Match

This amount is calculated based on the other information entered.

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

TEMPLATE 4 - Sheet 4-2

v20210706p

SFA Determination - Benefit Payments

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

**PLAN INFORMATION**

Abbreviated Plan Name:	Litho
EIN:	94-6052228
PN:	001
SFA Measurement Date:	06/30/2021
SFA Interest Rate:	3%

On this Sheet 4-2, show all benefit payment amounts and present values as positive amounts.				
<b>PRESENT VALUE</b> as of the Measurement Date of Projected Benefit Payments for:				
Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
\$59,446,151	\$57,970,123	\$9,932,790	\$258,657	\$127,607,721

		<b>PROJECTED BENEFIT PAYMENTS</b> for:				
Plan Year Start Date	Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
07/01/2021	06/30/2022	\$6,065,784	\$722,173	\$175,683	\$0	\$6,963,640
07/01/2022	06/30/2023	\$5,751,119	\$972,558	\$181,346	\$0	\$6,905,023
07/01/2023	06/30/2024	\$5,442,716	\$1,348,105	\$192,178	\$0	\$6,982,999
07/01/2024	06/30/2025	\$5,141,176	\$1,746,658	\$231,549	\$0	\$7,119,383
07/01/2025	06/30/2026	\$4,846,773	\$2,129,571	\$235,783	\$0	\$7,212,127
07/01/2026	06/30/2027	\$4,559,545	\$2,538,757	\$393,977	\$1,250	\$7,493,529
07/01/2027	06/30/2028	\$4,279,403	\$2,969,427	\$489,782	\$1,234	\$7,739,846
07/01/2028	06/30/2029	\$4,006,246	\$3,280,933	\$575,149	\$1,216	\$7,863,544
07/01/2029	06/30/2030	\$3,740,035	\$3,500,750	\$594,703	\$1,212	\$7,836,700
07/01/2030	06/30/2031	\$3,480,813	\$3,663,790	\$609,752	\$1,191	\$7,755,546
07/01/2031	06/30/2032	\$3,228,704	\$3,784,517	\$655,155	\$2,495	\$7,670,871
07/01/2032	06/30/2033	\$2,983,884	\$3,863,301	\$676,185	\$3,237	\$7,526,607
07/01/2033	06/30/2034	\$2,746,570	\$3,892,309	\$664,471	\$7,883	\$7,311,233
07/01/2034	06/30/2035	\$2,517,042	\$3,918,663	\$671,829	\$8,307	\$7,115,841
07/01/2035	06/30/2036	\$2,295,662	\$3,935,330	\$682,615	\$8,828	\$6,922,435
07/01/2036	06/30/2037	\$2,082,825	\$3,893,227	\$676,844	\$9,529	\$6,662,425
07/01/2037	06/30/2038	\$1,878,964	\$3,884,263	\$672,200	\$9,886	\$6,445,313
07/01/2038	06/30/2039	\$1,684,590	\$3,840,520	\$654,625	\$13,693	\$6,193,428
07/01/2039	06/30/2040	\$1,500,245	\$3,766,735	\$636,115	\$15,991	\$5,919,086
07/01/2040	06/30/2041	\$1,326,483	\$3,666,151	\$631,620	\$19,811	\$5,644,065
07/01/2041	06/30/2042	\$1,163,863	\$3,547,817	\$615,887	\$21,426	\$5,348,993
07/01/2042	06/30/2043	\$1,012,882	\$3,425,463	\$593,324	\$23,422	\$5,055,091
07/01/2043	06/30/2044	\$873,935	\$3,301,537	\$581,003	\$35,543	\$4,792,018
07/01/2044	06/30/2045	\$747,310	\$3,153,677	\$576,239	\$36,521	\$4,513,747
07/01/2045	06/30/2046	\$633,148	\$2,995,965	\$560,936	\$37,491	\$4,227,540
07/01/2046	06/30/2047	\$531,386	\$2,841,809	\$533,311	\$38,487	\$3,944,993
07/01/2047	06/30/2048	\$441,724	\$2,674,214	\$514,639	\$39,353	\$3,669,930
07/01/2048	06/30/2049	\$363,635	\$2,503,415	\$485,204	\$51,379	\$3,403,633
07/01/2049	06/30/2050	\$296,379	\$2,333,773	\$458,515	\$58,515	\$3,147,182
07/01/2050	06/30/2051	\$239,099	\$2,160,413	\$428,502	\$69,401	\$2,897,415

TEMPLATE 4 - Sheet 4-3

v20210706p

SFA Determination - Details

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

PLAN INFORMATION

Abbreviated Plan Name:	Litho	
EIN:	94-6052228	
PN:	001	
SFA Measurement Date:	06/30/2021	
SFA Interest Rate:	3%	

PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for:								
(1)	(2)	PV of (3)	PV of (4)	PV of (5)	PV of (6)	PV of (7)	PV of (8)	
Fair Market Value as of the SFA Measurement Date	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4-2)	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(1)+(2)+Sum of PV of (3) through PV of (8) [NOTE: This amount should be \$0]
\$679,533	\$134,286,984	\$4,394,558	\$872,574	\$35,902	(\$127,607,721)	(\$152,708)	(\$12,509,122)	\$0

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

Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Fair Market Value of Assets at Beginning of Plan Year	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4-2)	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Investment Income Based on SFA Interest Rate	Fair Market Value of Assets at End of Plan Year
07/01/2021	06/30/2022	\$679,533	\$134,286,984	\$270,102	\$87,812	\$36,707	-\$6,963,640	-\$152,708	-\$530,450	\$3,929,247	\$131,643,587
07/01/2022	06/30/2023	\$131,643,587		\$261,999	\$87,812		-\$6,905,023		-\$546,364	\$3,834,428	\$128,376,440
07/01/2023	06/30/2024	\$128,376,440		\$256,818	\$87,812		-\$6,982,999		-\$562,754	\$3,734,803	\$124,910,120
07/01/2024	06/30/2025	\$124,910,120		\$253,162	\$87,812		-\$7,119,383		-\$579,637	\$3,628,275	\$121,180,349
07/01/2025	06/30/2026	\$121,180,349		\$245,567	\$87,812		-\$7,212,127		-\$597,026	\$3,514,478	\$117,219,052
07/01/2026	06/30/2027	\$117,219,052		\$240,683	\$87,812		-\$7,493,529		-\$614,937	\$3,390,718	\$112,829,799
07/01/2027	06/30/2028	\$112,829,799		\$233,463	\$87,812		-\$7,739,846		-\$633,385	\$3,254,641	\$108,032,483
07/01/2028	06/30/2029	\$108,032,483		\$226,459	\$87,812		-\$7,863,544		-\$652,387	\$3,108,299	\$102,939,123
07/01/2029	06/30/2030	\$102,939,123		\$224,194	\$87,812		-\$7,836,700		-\$671,958	\$2,955,580	\$97,698,051
07/01/2030	06/30/2031	\$97,698,051		\$221,952	\$87,812		-\$7,755,546		-\$692,117	\$2,799,298	\$92,359,450
07/01/2031	06/30/2032	\$92,359,450		\$219,733	\$87,812		-\$7,670,871		-\$724,139	\$2,639,956	\$86,911,940
07/01/2032	06/30/2033	\$86,911,940		\$217,535	\$65,859		-\$7,526,607		-\$745,863	\$2,478,122	\$81,400,986
07/01/2033	06/30/2034	\$81,400,986		\$215,360	\$0		-\$7,311,233		-\$768,239	\$2,314,815	\$75,851,689
07/01/2034	06/30/2035	\$75,851,689		\$213,207	\$0		-\$7,115,841		-\$791,286	\$2,151,089	\$70,308,857
07/01/2035	06/30/2036	\$70,308,857		\$211,074	\$0		-\$6,922,435		-\$815,025	\$1,987,514	\$64,769,986
07/01/2036	06/30/2037	\$64,769,986		\$208,964	\$0		-\$6,662,425		-\$799,491	\$1,825,771	\$59,342,805
07/01/2037	06/30/2038	\$59,342,805		\$206,874	\$0		-\$6,445,313		-\$773,438	\$1,666,856	\$53,997,784
07/01/2038	06/30/2039	\$53,997,784		\$204,805	\$0		-\$6,193,428		-\$743,211	\$1,511,035	\$48,776,985
07/01/2039	06/30/2040	\$48,776,985		\$202,757	\$0		-\$5,919,086		-\$710,290	\$1,359,349	\$43,709,715
07/01/2040	06/30/2041	\$43,709,715		\$200,730	\$0		-\$5,644,065		-\$677,288	\$1,212,280	\$38,801,372
07/01/2041	06/30/2042	\$38,801,372		\$198,722	\$0		-\$5,348,993		-\$641,879	\$1,070,344	\$34,079,566
07/01/2042	06/30/2043	\$34,079,566		\$196,735	\$0		-\$5,055,091		-\$606,611	\$933,982	\$29,548,582
07/01/2043	06/30/2044	\$29,548,582		\$194,768	\$0		-\$4,792,018		-\$575,042	\$802,787	\$25,179,077
07/01/2044	06/30/2045	\$25,179,077		\$192,820	\$0		-\$4,513,747		-\$541,650	\$676,712	\$20,993,212
07/01/2045	06/30/2046	\$20,993,212		\$190,892	\$0		-\$4,227,540		-\$507,305	\$556,291	\$17,005,550
07/01/2046	06/30/2047	\$17,005,550		\$188,983	\$0		-\$3,944,993		-\$473,399	\$441,749	\$13,217,890
07/01/2047	06/30/2048	\$13,217,890		\$187,093	\$0		-\$3,669,930		-\$440,392	\$333,072	\$9,627,734
07/01/2048	06/30/2049	\$9,627,734		\$185,222	\$0		-\$3,403,633		-\$408,436	\$230,162	\$6,231,049
07/01/2049	06/30/2050	\$6,231,049		\$183,370	\$0		-\$3,147,182		-\$377,662	\$132,878	\$3,022,453
07/01/2050	06/30/2051	\$3,022,453		\$181,536	\$0		-\$2,897,415		-\$347,690	\$41,115	\$0

# TEMPLATE 5

v20210706p

## Baseline

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

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

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

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

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

### Additional instructions for each individual worksheet:

Sheet

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

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

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

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

**TEMPLATE 5 - Sheet 5-1**

v20210706p

**Baseline - Benefit Payments**

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

**PLAN INFORMATION**

Abbreviated Plan Name:	Litho
EIN:	94-6052228
PN:	001
SFA Measurement Date:	06/30/2021
SFA Interest Rate:	3%

On this Sheet 5-1, show all benefit payment amounts and present values as positive amounts.				
<b>PRESENT VALUE</b> as of the Measurement Date of Projected Benefit Payments for:				
Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
\$59,446,151	\$56,104,354	\$10,238,516	\$320,309	\$126,109,330

		<b>PROJECTED BENEFIT PAYMENTS</b> for:				
		Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
Plan Year Start Date	Plan Year End Date					
07/01/2021	06/30/2022	\$6,065,784	\$893,053	\$171,735	\$0	\$7,130,572
07/01/2022	06/30/2023	\$5,751,119	\$1,222,398	\$182,378	\$0	\$7,155,895
07/01/2023	06/30/2024	\$5,442,716	\$1,573,349	\$220,678	\$0	\$7,236,743
07/01/2024	06/30/2025	\$5,141,176	\$1,911,894	\$223,847	\$0	\$7,276,917
07/01/2025	06/30/2026	\$4,846,773	\$2,274,986	\$374,809	\$1,433	\$7,498,001
07/01/2026	06/30/2027	\$4,559,545	\$2,660,225	\$466,860	\$1,419	\$7,688,049
07/01/2027	06/30/2028	\$4,279,403	\$2,943,332	\$549,332	\$1,405	\$7,773,472
07/01/2028	06/30/2029	\$4,006,246	\$3,148,106	\$569,866	\$1,417	\$7,725,635
07/01/2029	06/30/2030	\$3,740,035	\$3,304,381	\$585,557	\$1,400	\$7,631,373
07/01/2030	06/30/2031	\$3,480,813	\$3,425,085	\$631,497	\$2,663	\$7,540,058
07/01/2031	06/30/2032	\$3,228,704	\$3,510,396	\$654,963	\$6,857	\$7,400,920
07/01/2032	06/30/2033	\$2,983,884	\$3,552,755	\$647,076	\$7,885	\$7,191,600
07/01/2033	06/30/2034	\$2,746,570	\$3,593,691	\$657,251	\$8,314	\$7,005,826
07/01/2034	06/30/2035	\$2,517,042	\$3,627,726	\$671,298	\$8,900	\$6,824,966
07/01/2035	06/30/2036	\$2,295,662	\$3,609,835	\$669,344	\$9,554	\$6,584,395
07/01/2036	06/30/2037	\$2,082,825	\$3,622,314	\$668,733	\$13,242	\$6,387,114
07/01/2037	06/30/2038	\$1,878,964	\$3,604,900	\$656,444	\$15,050	\$6,155,358
07/01/2038	06/30/2039	\$1,684,590	\$3,561,412	\$643,115	\$17,980	\$5,907,097
07/01/2039	06/30/2040	\$1,500,245	\$3,494,401	\$643,358	\$19,462	\$5,657,466
07/01/2040	06/30/2041	\$1,326,483	\$3,411,326	\$632,950	\$21,172	\$5,391,931
07/01/2041	06/30/2042	\$1,163,863	\$3,324,012	\$615,938	\$34,505	\$5,138,318
07/01/2042	06/30/2043	\$1,012,882	\$3,234,731	\$608,294	\$35,945	\$4,891,852
07/01/2043	06/30/2044	\$873,935	\$3,123,077	\$607,795	\$36,273	\$4,641,080
07/01/2044	06/30/2045	\$747,310	\$3,000,945	\$597,366	\$37,456	\$4,383,077
07/01/2045	06/30/2046	\$633,148	\$2,880,103	\$574,752	\$38,348	\$4,126,351
07/01/2046	06/30/2047	\$531,386	\$2,744,990	\$560,297	\$49,404	\$3,886,077
07/01/2047	06/30/2048	\$441,724	\$2,604,202	\$535,079	\$56,307	\$3,637,312
07/01/2048	06/30/2049	\$363,635	\$2,461,362	\$511,887	\$64,877	\$3,401,761
07/01/2049	06/30/2050	\$296,379	\$2,311,746	\$484,591	\$68,843	\$3,161,559
07/01/2050	06/30/2051	\$239,099	\$2,160,761	\$472,361	\$73,580	\$2,945,801

TEMPLATE 5 - Sheet 5-2

v20210706p

Baseline - Details

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

**PLAN INFORMATION**

Abbreviated Plan Name:	Litho	
EIN:	94-6052228	
PN:	001	
SFA Measurement Date:	06/30/2021	
SFA Interest Rate:	3%	

PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for:								
(1)	(2)	PV of (3)	PV of (4)	PV of (5)	PV of (6)	PV of (7)	PV of (8)	
Fair Market Value as of the SFA Measurement Date	Baseline SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4-2)	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(1)+(2)+Sum of PV of (3) through PV of (8) [NOTE: This amount should be \$0]
\$679,533	\$132,678,727	\$4,341,390	\$872,574	\$35,902	(\$126,109,330)	(\$152,708)	(\$12,346,088)	\$0

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Plan Year Start Date	Plan Year End Date	Fair Market Value of Assets at Beginning of Plan Year	Baseline SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4-2)	Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Investment Income Based on SFA Interest Rate	Fair Market Value of Assets at End of Plan Year
07/01/2021	06/30/2022	\$679,533	\$132,678,727	\$267,846	\$87,812	\$36,707	-\$7,130,572	-\$152,708	-\$530,450	\$3,878,263	\$129,815,158
07/01/2022	06/30/2023	\$129,815,158		\$261,881	\$87,812		-\$7,155,895		-\$546,364	\$3,775,515	\$126,238,107
07/01/2023	06/30/2024	\$126,238,107		\$257,530	\$87,812		-\$7,236,743		-\$562,754	\$3,666,560	\$122,450,512
07/01/2024	06/30/2025	\$122,450,512		\$249,804	\$87,812		-\$7,276,917		-\$579,637	\$3,551,884	\$118,483,458
07/01/2025	06/30/2026	\$118,483,458		\$244,440	\$87,812		-\$7,498,001		-\$597,026	\$3,428,928	\$114,149,611
07/01/2026	06/30/2027	\$114,149,611		\$237,107	\$87,812		-\$7,688,049		-\$614,937	\$3,295,430	\$109,466,974
07/01/2027	06/30/2028	\$109,466,974		\$229,993	\$87,812		-\$7,773,472		-\$633,385	\$3,153,156	\$104,531,078
07/01/2028	06/30/2029	\$104,531,078		\$223,094	\$87,812		-\$7,725,635		-\$652,387	\$3,005,434	\$99,469,395
07/01/2029	06/30/2030	\$99,469,395		\$220,863	\$87,812		-\$7,631,373		-\$671,958	\$2,854,755	\$94,329,494
07/01/2030	06/30/2031	\$94,329,494		\$218,654	\$87,812		-\$7,540,058		-\$692,117	\$2,701,674	\$89,105,459
07/01/2031	06/30/2032	\$89,105,459		\$216,467	\$87,812		-\$7,400,920		-\$724,325	\$2,546,647	\$83,831,140
07/01/2032	06/30/2033	\$83,831,140		\$214,303	\$65,859		-\$7,191,600		-\$746,055	\$2,391,062	\$78,564,709
07/01/2033	06/30/2034	\$78,564,709		\$212,160	\$0		-\$7,005,826		-\$768,437	\$2,234,612	\$73,237,218
07/01/2034	06/30/2035	\$73,237,218		\$210,038	\$0		-\$6,824,966		-\$791,490	\$2,077,306	\$67,908,106
07/01/2035	06/30/2036	\$67,908,106		\$207,938	\$0		-\$6,584,395		-\$790,127	\$1,921,312	\$62,662,833
07/01/2036	06/30/2037	\$62,662,833		\$205,858	\$0		-\$6,387,114		-\$766,454	\$1,767,495	\$57,482,619
07/01/2037	06/30/2038	\$57,482,619		\$203,800	\$0		-\$6,155,358		-\$738,643	\$1,616,254	\$52,408,671
07/01/2038	06/30/2039	\$52,408,671		\$201,762	\$0		-\$5,907,097		-\$708,852	\$1,468,500	\$47,462,985
07/01/2039	06/30/2040	\$47,462,985		\$199,744	\$0		-\$5,657,466		-\$678,896	\$1,324,620	\$42,650,987
07/01/2040	06/30/2041	\$42,650,987		\$197,747	\$0		-\$5,391,931		-\$647,032	\$1,185,038	\$37,994,810
07/01/2041	06/30/2042	\$37,994,810		\$195,769	\$0		-\$5,138,318		-\$616,598	\$1,049,916	\$33,485,579
07/01/2042	06/30/2043	\$33,485,579		\$193,812	\$0		-\$4,891,852		-\$587,022	\$919,073	\$29,119,589
07/01/2043	06/30/2044	\$29,119,589		\$191,873	\$0		-\$4,641,080		-\$556,930	\$792,605	\$24,906,058
07/01/2044	06/30/2045	\$24,906,058		\$189,955	\$0		-\$4,383,077		-\$525,969	\$670,843	\$20,857,810
07/01/2045	06/30/2046	\$20,857,810		\$188,055	\$0		-\$4,126,351		-\$495,162	\$554,016	\$16,978,368
07/01/2046	06/30/2047	\$16,978,368		\$186,175	\$0		-\$3,886,077		-\$466,329	\$441,955	\$13,254,091
07/01/2047	06/30/2048	\$13,254,091		\$184,313	\$0		-\$3,637,312		-\$436,477	\$334,704	\$9,699,319
07/01/2048	06/30/2049	\$9,699,319		\$182,470	\$0		-\$3,401,761		-\$408,211	\$232,299	\$6,304,115
07/01/2049	06/30/2050	\$6,304,115		\$180,645	\$0		-\$3,161,559		-\$379,387	\$134,765	\$3,078,580
07/01/2050	06/30/2051	\$3,078,580		\$178,839	\$0		-\$2,945,801		-\$353,496	\$41,879	\$0



## TEMPLATE 6

v20210706p

### Reconciliation

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

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

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

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

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

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

Additional instructions for each individual worksheet:

Sheet

#### 6-1 Reconciliation

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

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

#### 6-2 Reconciliation Details

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

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

#### 6-3 Reconciliation Details

See instructions for 6-2 Reconciliation Details.

#### 6-4 Reconciliation Details

See instructions for 6-2 Reconciliation Details.

#### 6-5 Reconciliation Details

See instructions for 6-2 Reconciliation Details.

**TEMPLATE 6 - Sheet 6-1**

v20210706p

**Reconciliation - Summary**

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

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

**PLAN INFORMATION**

Abbreviated Plan Name:	Litho
EIN:	94-6052228
PN:	001

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount
1	Baseline	N/A	\$132,678,727
2	Form of Payment Changed	(\$234,741)	\$132,443,986
3	Commencement Age Changed	\$1,842,998	\$134,286,984
4		\$0	
5		\$0	

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

From Template 5.

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

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

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

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

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

TEMPLATE 6 - Sheet 6-2  
Reconciliation - Details

Item Description (From 6-1): Form of Payment Changed

v20210706p

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

PLAN INFORMATION

Abbreviated Plan Name:	Litho	
EIN:	94-6052228	
PN:	001	
SFA Measurement Date:	06/30/2021	
SFA Interest Rate:	3%	

PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for:								
(1)	(2)	PV of (3)	PV of (4)	PV of (5)	PV of (6)	PV of (7)	PV of (8)	
Fair Market Value as of the SFA Measurement Date	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4-2)	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses owed PBGC under 4261 of ERISA)	(1)+(2)+Sum of PV of (3) through PV of (8) [NOTE: This amount should be \$0]
\$679,533	\$132,443,986	\$4,341,390	\$872,574	\$35,902	(\$125,995,813)	(\$152,708)	(\$12,224,865)	\$0

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Plan Year Start Date	Plan Year End Date	Fair Market Value of Assets at Beginning of Plan Year	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4-2)	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses owed PBGC under 4261 of ERISA)	Investment Income Based on SFA Interest Rate	Fair Market Value of Assets at End of Plan Year
07/01/2021	06/30/2022	\$679,533	\$132,443,986	\$267,846	\$87,812	\$36,707	-\$7,175,434	-\$152,708	-\$530,450	\$3,870,495	\$129,527,787
07/01/2022	06/30/2023	\$129,527,787		\$261,881	\$87,812		-\$7,212,192		-\$546,364	\$3,765,983	\$125,884,908
07/01/2023	06/30/2024	\$125,884,908		\$257,530	\$87,812		-\$7,305,460		-\$562,754	\$3,654,853	\$122,016,888
07/01/2024	06/30/2025	\$122,016,888		\$249,804	\$87,812		-\$7,354,499		-\$579,637	\$3,537,621	\$117,957,988
07/01/2025	06/30/2026	\$117,957,988		\$244,440	\$87,812		-\$7,590,908		-\$597,026	\$3,411,661	\$113,513,967
07/01/2026	06/30/2027	\$113,513,967		\$237,107	\$87,812		-\$7,792,668		-\$614,937	\$3,274,668	\$108,705,949
07/01/2027	06/30/2028	\$108,705,949		\$229,993	\$87,812		-\$7,882,996		-\$633,385	\$3,128,553	\$103,635,927
07/01/2028	06/30/2029	\$103,635,927		\$223,094	\$87,812		-\$7,832,260		-\$652,387	\$2,976,854	\$98,439,040
07/01/2029	06/30/2030	\$98,439,040		\$220,863	\$87,812		-\$7,731,578		-\$671,958	\$2,822,224	\$93,166,402
07/01/2030	06/30/2031	\$93,166,402		\$218,654	\$87,812		-\$7,632,654		-\$692,117	\$2,665,283	\$87,813,380
07/01/2031	06/30/2032	\$87,813,380		\$216,467	\$87,812		-\$7,482,467		-\$724,160	\$2,506,568	\$82,417,601
07/01/2032	06/30/2033	\$82,417,601		\$214,303	\$65,859		-\$7,257,813		-\$745,885	\$2,347,587	\$77,041,652
07/01/2033	06/30/2034	\$77,041,652		\$212,160	\$0		-\$7,056,840		-\$768,261	\$2,188,098	\$71,616,809
07/01/2034	06/30/2035	\$71,616,809		\$210,038	\$0		-\$6,860,076		-\$791,309	\$2,028,128	\$66,203,591
07/01/2035	06/30/2036	\$66,203,591		\$207,938	\$0		-\$6,600,076		-\$792,009	\$1,869,893	\$60,889,336
07/01/2036	06/30/2037	\$60,889,336		\$205,858	\$0		-\$6,384,672		-\$766,161	\$1,714,334	\$55,658,695
07/01/2037	06/30/2038	\$55,658,695		\$203,800	\$0		-\$6,132,625		-\$735,915	\$1,561,948	\$50,555,903
07/01/2038	06/30/2039	\$50,555,903		\$201,762	\$0		-\$5,862,929		-\$703,551	\$1,413,717	\$45,604,902
07/01/2039	06/30/2040	\$45,604,902		\$199,744	\$0		-\$5,591,596		-\$670,992	\$1,270,071	\$40,812,130
07/01/2040	06/30/2041	\$40,812,130		\$197,747	\$0		-\$5,303,642		-\$636,437	\$1,131,472	\$36,201,270
07/01/2041	06/30/2042	\$36,201,270		\$195,769	\$0		-\$5,028,405		-\$603,409	\$998,101	\$31,763,327
07/01/2042	06/30/2043	\$31,763,327		\$193,812	\$0		-\$4,761,116		-\$571,334	\$869,774	\$27,494,462
07/01/2043	06/30/2044	\$27,494,462		\$191,873	\$0		-\$4,490,080		-\$538,810	\$746,587	\$23,404,033
07/01/2044	06/30/2045	\$23,404,033		\$189,955	\$0		-\$4,212,546		-\$505,506	\$628,872	\$19,504,808
07/01/2045	06/30/2046	\$19,504,808		\$188,055	\$0		-\$3,937,733		-\$472,528	\$516,843	\$15,799,446
07/01/2046	06/30/2047	\$15,799,446		\$186,175	\$0		-\$3,681,817		-\$441,818	\$410,289	\$12,272,274
07/01/2047	06/30/2048	\$12,272,274		\$184,313	\$0		-\$3,419,009		-\$410,281	\$309,205	\$8,936,502
07/01/2048	06/30/2049	\$8,936,502		\$182,470	\$0		-\$3,172,288		-\$380,675	\$213,572	\$5,779,581
07/01/2049	06/30/2050	\$5,779,581		\$180,645	\$0		-\$2,923,209		-\$350,785	\$123,348	\$2,809,579
07/01/2050	06/30/2051	\$2,809,579		\$178,839	\$0		-\$2,702,355		-\$324,283	\$38,220	\$0

TEMPLATE 6 - Sheet 6-3  
Reconciliation - Details

Item Description (From 6-1):	Commencement Age Changed
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v20210706p

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

PLAN INFORMATION

Abbreviated Plan Name:	Litho
EIN:	94-6052228
PN:	001
SFA Measurement Date:	06/30/2021
SFA Interest Rate:	3%

PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for:								
(1)	(2)	PV of (3)	PV of (4)	PV of (5)	PV of (6)	PV of (7)	PV of (8)	
Fair Market Value as of the SFA Measurement Date	SFA Amount as of the SFA Measurement Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4-2)	Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(1)+(2)+Sum of PV of (3) through PV of (8) [NOTE: This amount should be \$0]
\$679,533	\$134,286,984	\$4,394,558	\$872,574	\$35,902	(\$127,607,721)	(\$152,708)	(\$12,509,122)	\$0

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

Plan Year Start Date	Plan Year End Date	(1) Fair Market Value of Assets at Beginning of Plan Year	(2) SFA Amount as of the SFA Measurement Date	(3) Contributions	(4) Withdrawal Liability Payments	(5) Other Payments to Plan (excluding financial assistance and SFA)	(6) Benefit Payments (should match total from Sheet 4-2)	(7) Benefit Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(8) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(9) Investment Income Based on SFA Interest Rate	(10) Fair Market Value of Assets at End of Plan Year
07/01/2021	06/30/2022	\$679,533	\$134,286,984	\$270,102	\$87,812	\$36,707	-\$6,963,640	-\$152,708	-\$530,450	\$3,929,247	\$131,643,587
07/01/2022	06/30/2023	\$131,643,587		\$261,999	\$87,812		-\$6,905,023		-\$546,364	\$3,834,428	\$128,376,440
07/01/2023	06/30/2024	\$128,376,440		\$256,818	\$87,812		-\$6,982,999		-\$562,754	\$3,734,803	\$124,910,120
07/01/2024	06/30/2025	\$124,910,120		\$253,162	\$87,812		-\$7,119,383		-\$579,637	\$3,628,275	\$121,180,349
07/01/2025	06/30/2026	\$121,180,349		\$245,567	\$87,812		-\$7,212,127		-\$597,026	\$3,514,478	\$117,219,052
07/01/2026	06/30/2027	\$117,219,052		\$240,683	\$87,812		-\$7,493,529		-\$614,937	\$3,390,718	\$112,829,799
07/01/2027	06/30/2028	\$112,829,799		\$233,463	\$87,812		-\$7,739,846		-\$633,385	\$3,254,641	\$108,032,483
07/01/2028	06/30/2029	\$108,032,483		\$226,459	\$87,812		-\$7,863,544		-\$652,387	\$3,108,299	\$102,939,123
07/01/2029	06/30/2030	\$102,939,123		\$224,194	\$87,812		-\$7,836,700		-\$671,958	\$2,955,580	\$97,698,051
07/01/2030	06/30/2031	\$97,698,051		\$221,952	\$87,812		-\$7,755,546		-\$692,117	\$2,799,298	\$92,359,450
07/01/2031	06/30/2032	\$92,359,450		\$219,733	\$87,812		-\$7,670,871		-\$724,139	\$2,639,956	\$86,911,940
07/01/2032	06/30/2033	\$86,911,940		\$217,535	\$65,859		-\$7,526,607		-\$745,863	\$2,478,122	\$81,400,986
07/01/2033	06/30/2034	\$81,400,986		\$215,360	\$0		-\$7,311,233		-\$768,239	\$2,314,815	\$75,851,689
07/01/2034	06/30/2035	\$75,851,689		\$213,207	\$0		-\$7,115,841		-\$791,286	\$2,151,089	\$70,308,857
07/01/2035	06/30/2036	\$70,308,857		\$211,074	\$0		-\$6,922,435		-\$815,025	\$1,987,514	\$64,769,986
07/01/2036	06/30/2037	\$64,769,986		\$208,964	\$0		-\$6,662,425		-\$799,491	\$1,825,771	\$59,342,805
07/01/2037	06/30/2038	\$59,342,805		\$206,874	\$0		-\$6,445,313		-\$773,438	\$1,666,856	\$53,997,784
07/01/2038	06/30/2039	\$53,997,784		\$204,805	\$0		-\$6,193,428		-\$743,211	\$1,511,035	\$48,776,985
07/01/2039	06/30/2040	\$48,776,985		\$202,757	\$0		-\$5,919,086		-\$710,290	\$1,359,349	\$43,709,715
07/01/2040	06/30/2041	\$43,709,715		\$200,730	\$0		-\$5,644,065		-\$677,288	\$1,212,280	\$38,801,372
07/01/2041	06/30/2042	\$38,801,372		\$198,722	\$0		-\$5,348,993		-\$641,879	\$1,070,344	\$34,079,566
07/01/2042	06/30/2043	\$34,079,566		\$196,735	\$0		-\$5,055,091		-\$606,611	\$933,982	\$29,548,582
07/01/2043	06/30/2044	\$29,548,582		\$194,768	\$0		-\$4,792,018		-\$575,042	\$802,787	\$25,179,077
07/01/2044	06/30/2045	\$25,179,077		\$192,820	\$0		-\$4,513,747		-\$541,650	\$676,712	\$20,993,212
07/01/2045	06/30/2046	\$20,993,212		\$190,892	\$0		-\$4,227,540		-\$507,305	\$556,291	\$17,005,550
07/01/2046	06/30/2047	\$17,005,550		\$188,983	\$0		-\$3,944,993		-\$473,399	\$441,749	\$13,217,890
07/01/2047	06/30/2048	\$13,217,890		\$187,093	\$0		-\$3,669,930		-\$440,392	\$333,072	\$9,627,734
07/01/2048	06/30/2049	\$9,627,734		\$185,222	\$0		-\$3,403,633		-\$408,436	\$230,162	\$6,231,049
07/01/2049	06/30/2050	\$6,231,049		\$183,370	\$0		-\$3,147,182		-\$377,662	\$132,878	\$3,022,453
07/01/2050	06/30/2051	\$3,022,453		\$181,536	\$0		-\$2,897,415		-\$347,690	\$41,115	\$0



**TEMPLATE 6 - Sheet 6-5**  
**Reconciliation - Details**

Item Description (From 6-1):

v20210706p

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

**PLAN INFORMATION**

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

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

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

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

## TEMPLATE 7

v20210706p

### 7a - Assumption Changes for SFA Eligibility

File name: *Template 7 Pension Plan Name*, where "Pension 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 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 is no longer reasonable and why the changed assumptions are reasonable.

This table should reflect all identified assumptions (including those that are included in the Baseline provided in Template 5) 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 That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption used in showing the plan's eligibility for SFA (if different).	Brief explanation on why the assumption in (A) is no longer reasonable and why the assumption 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 that has changed from the assumption 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 has changed is preferred.





## TEMPLATE 7

v20210706p

### 7b - Assumption Changes for SFA Amount

File name: *Template 7 Pension Plan Name*, where "Pension 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 assumption differ from those used in the pre-2021 certification of plan status (except the interest rate used in calculating the amount of SFA) and brief explanations as to why using those original assumptions is no longer reasonable and why the changed assumptions 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 except for the interest rate (reflecting those that are included in the Baseline provided in Template 5) 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 That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption used to determine the requested SFA amount (if different)	Brief explanation on why the assumption in (A) is no longer reasonable and why the assumption 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 That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption used to determine the requested SFA amount (if different)	Brief explanation on why the assumption in (A) is no longer reasonable and why the assumption 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 that has changed from the assumption 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 has changed is preferred.

**Template 7 - Sheet 7b**

**Assumption Changes - SFA Amount**

**PLAN INFORMATION**

Abbreviated Plan Name:	Litho	
EIN:	94-6052228	
PN:	001	

	A	B	C
Assumption That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption used to determine the requested SFA amount (if different)	Brief explanation on why the assumption in (A) is no longer reasonable and why the assumption in (B) is reasonable.
Administrative Expense	\$500,000 for 2019, payable throughout the year, increasing 3% per year	Same, except continuing beyond the zone certification period, adjusted for anticipated increase to the PBGC premium in 2031.	Extension of administrative expense assumption, based on experience over last 5 years. See Assumptions LithoRev.PDF
Form of Payment	Married participants (assume 70%) are assumed to elect 75% J&S. Single participants are assumed to elect Life.	40% of all participants are assumed to elect 75% J&S. 60% of all participants are assumed to elect life.	Experience over last 5 years. See Assumptions LithoRev.PDF
Age at Commencement	Age 65	Age 66	Experience over last 5 years. See Assumptions LithoRev.PDF
CBUs	For contribution purposes, CBUs were assumed to increase 3% per year. For normal cost and benefit payment purposes, wages for any participant were assumed to increase at 3% per year, but starting wages for replacement participants were assumed to increase 1% per year.	CBUs are assumed to decrease up to 3% per year from those in the 2018/2019 plan year, through the 2028/2029 plan year, and 1% thereafter. For any participant, wages are assumed to increase 3% per year. To the extent that the expected decrements do not result in the 3%/1% reduction in CBUs, the reduction is less than 3%.	Experience over last 10 years (2009/2010 plan year through 2018/2019 plan year). See Assumptions LithoRev.PDF

**TEMPLATE 8**

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

v20210706p

**Contribution and Withdrawal Liability Details**

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

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

**PLAN INFORMATION**

Abbreviated Plan Name:	Litho
EIN:	94-6052228
PN:	001

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

Plan Year Start Date	Plan Year End Date	Total Contributions*	Total Contribution Base Units	Average Contribution Rate	Reciprocity Contributions (if applicable)	Additional Rehab Plan Contributions (if applicable)	Other - Explain if Applicable**	Withdrawal Liability Payments for Currently Withdrawn Employers	Withdrawal Liability Payments for Projected Future Withdrawals	Projected Number of Active Participants (Including New Entrants) at the Beginning of the Plan Year
07/01/2021	06/30/2022	\$270,102	2,597,136	10.40%			\$36,707	\$87,812	\$0	47
07/01/2022	06/30/2023	261,999	2,519,222	10.40%				\$87,812	\$0	49
07/01/2023	06/30/2024	256,818	2,469,401	10.40%				\$87,812	\$0	47
07/01/2024	06/30/2025	253,162	2,434,246	10.40%				\$87,812	\$0	44
07/01/2025	06/30/2026	245,567	2,361,218	10.40%				\$87,812	\$0	42
07/01/2026	06/30/2027	240,683	2,314,262	10.40%				\$87,812	\$0	40
07/01/2027	06/30/2028	233,463	2,244,834	10.40%				\$87,812	\$0	40
07/01/2028	06/30/2029	226,459	2,177,489	10.40%				\$87,812	\$0	40
07/01/2029	06/30/2030	224,194	2,155,714	10.40%				\$87,812	\$0	41
07/01/2030	06/30/2031	221,952	2,134,157	10.40%				\$87,812	\$0	41
07/01/2031	06/30/2032	219,733	2,112,815	10.40%				\$87,812	\$0	41
07/01/2032	06/30/2033	217,535	2,091,687	10.40%				\$65,859	\$0	41
07/01/2033	06/30/2034	215,360	2,070,770	10.40%				\$0	\$0	40
07/01/2034	06/30/2035	213,207	2,050,063	10.40%				\$0	\$0	39
07/01/2035	06/30/2036	211,074	2,029,562	10.40%				\$0	\$0	38
07/01/2036	06/30/2037	208,964	2,009,266	10.40%				\$0	\$0	38
07/01/2037	06/30/2038	206,874	1,989,174	10.40%				\$0	\$0	37
07/01/2038	06/30/2039	204,805	1,969,282	10.40%				\$0	\$0	37
07/01/2039	06/30/2040	202,757	1,949,589	10.40%				\$0	\$0	36
07/01/2040	06/30/2041	200,730	1,930,093	10.40%				\$0	\$0	34
07/01/2041	06/30/2042	198,722	1,910,792	10.40%				\$0	\$0	34
07/01/2042	06/30/2043	196,735	1,891,684	10.40%				\$0	\$0	32
07/01/2043	06/30/2044	194,768	1,872,768	10.40%				\$0	\$0	31
07/01/2044	06/30/2045	192,820	1,854,040	10.40%				\$0	\$0	31
07/01/2045	06/30/2046	190,892	1,835,500	10.40%				\$0	\$0	31
07/01/2046	06/30/2047	188,983	1,817,145	10.40%				\$0	\$0	30
07/01/2047	06/30/2048	187,093	1,798,973	10.40%				\$0	\$0	29
07/01/2048	06/30/2049	185,222	1,780,983	10.40%				\$0	\$0	28
07/01/2049	06/30/2050	183,370	1,763,174	10.40%				\$0	\$0	28
07/01/2050	06/30/2051	181,536	1,745,542	10.40%				\$0	\$0	27

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

\*\* This amount represents an amount due from a prior payroll audit, plus subsequent contribution shortfalls with interest through March 31, 2022.