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April 18, 2023

Via email at multiemployerprogram@pbgc.gov

Pension Benefit Guaranty Corporation
445 12th Street S.W.
Washington, DC 20024-2101
Attention: Erika B. Bode, CEBS
Manager, Special Financial Assistance Division

Re: Revised Special Financial Assistance Application of UFCW Local One
Pension Fund

Dear Ms. Bode:

On December 28, 2022, we filed an application to request PBGC special financial assistance (“SFA”) on behalf of the UFCW Local One Pension Fund (“Fund”) in accordance with ERISA § 4262 and PBGC’s SFA regulations §§ 4262.6, 4262.7 and 4262.8. The Fund withdrew this application on April 14, 2023.

We are now filing this revised SFA application on behalf of the Fund to request PBGC special financial assistance of \$764,418,250. This letter serves as the revised SFA cover letter and Application under Section D of the General Instructions for Multiemployer Plans Applying for SFA (“Instructions”). The Fund is not a “MPRA plan” within the meaning of § 4262.4(a)(3) of the PBGC’s SFA regulation.

As required by the Instructions, we are providing the revised information required to be sent to the PBGC electronically through the PBGC’s email at multiemployerprogram@pbgc.gov. This includes the following revised documents: (1) this cover letter; (2) the required SFA Application Checklist; (3) Templates 4A, 6A, 7 and 8; (4) the Fund Actuary’s SFA Eligibility and Amount Certifications; (5) the ACH and notarized bank letter; and (6) the Penalties of Perjury Statement. All Templates are being filed in an editable Excel format.

This revised SFA application includes changes in the Fund’s assumptions for determining the revised SFA amount as a result of discussions with PBGC about: (a) the Fund’s claims in the Tops bankruptcy proceedings; and (b) true-up contributions required for 2022 to 2025 for the remaining employers in the Fund as of December 31, 2022. These changes are discussed in

revised Sections D(5) and D(6) below. Updated ACH and bank account information are also included in the revised application. As indicated in the revised SFA Application Checklist, all the other information required to be included in the Fund's revised SFA application was previously provided to the PBGC in the original SFA application.

In addition, the Fund would like to clarify two items raised by PBGC in your April 6, 2023 email to me. First, the Fund is enclosing a document entitled "Additional Information on Contribution Rates for Baseline Purposes" in response to PBGC's question 2 asking for a narrative and a numerical example to explain how the contribution rates for baseline purposes were calculated. Second, the Fund has revised the 2020 certification addendum and Actuary's Certification Assumptions in response to PBGC's question 3 to clarify the different retirement assumptions for terminated vested participants and active participants. These clarifications do not change the Fund's SFA amount or the SFA projections.

D(5) Assumed Future Contributions and Withdrawal Liability Payments

The Fund's December 28, 2022 SFA application included a narrative about the Fund's contribution base unit and contribution rate projections, and future withdrawal liability payments. As a result of discussions with PBGC, the Fund has identified the additional expected payments to the Fund discussed in D(6)(b)(1) and (2) below that were not included in the Fund's 2020 actuarial certification of zone status or in the Fund's December 28, 2022 SFA application.

D(6) Assumption Changes

(b) SFA Amount Determination

The Fund's December 28, 2022 SFA application included a narrative about the following assumption changes from those used in the 2020 actuarial certification of zone status for the determination of the SFA amount: mortality, administrative expenses, contribution base units, new entrant profile, and terminated vested participants over age 85. The narrative included a description of the prior assumption, the revised assumption, and the rationale for the change. No change is being made in this narrative.

That said, this revised SFA application includes the following two additional assumption changes from those used in the 2020 actuarial certification of zone status:

(1) Value of Claims in Tops Bankruptcy Proceedings

Prior Assumption: The 2020 actuarial certification valued at \$0 the Fund's general unsecured claims filed in the Tops bankruptcy proceedings of \$865,924,384 for withdrawal liability and \$3,445,159.73 for delinquent contributions. This assumption was based on the uncertain possibility of any recovery in the bankruptcy litigation.

Revised Assumption: The values of these claims in this revised SFA application are \$7,360,357.27 and \$29,283.85, respectively. For projection purposes these claims were assumed to be paid mid-April and increased with 2.5 months of interest to mid-year at the non-SFA Interest Rate $[(\$7,360,357.27 + \$29,283.85) \times (1.0558)^{(2.5/12)}]$ resulting in the mid-year amount of \$7,473,709 as reflected in revised Template 4A-Sheet 4A-4 as “Other Payments to Plan (excluding financial assistance and SFA)” with the related component of non-SFA investment income then calculated on a mid-year basis as with other contributions. Relevant changes were also incorporated in Templates 6A, 7 and 8.

Rationale for Change: The prior assumption is no longer reasonable because it does not reflect recent developments in the Tops bankruptcy proceedings. Following our recent discussions with PBGC, the Fund sold these claims in the bankruptcy litigation to an interested purchaser for \$7,360,357.27 and \$29,283.85, respectively. Payment was made to the Fund by wire transfer on April 18, 2023. The PBGC has advised us that using the sales price of these claims is a reasonable method to value these claims and remove the uncertainty about the Fund’s future recoveries in the litigation.

(2) Projected True-up Contributions

Prior Assumption: The 2020 actuarial certification valued at \$0 the “true-up” contributions for the Fund’s remaining employers as of December 31, 2022, for the years 2022 to 2025, under their collective bargaining agreements in effect as of July 9, 2021. This was because true-up contributions were considered to be de minimis and were not considered to be included in regular employer contributions to the Fund that were required to be recognized in the Fund’s SFA projections.

Revised Assumption: The true-up contributions have been calculated based on actual historical employer contributions and actual/expected contribution base units and employer contributions for these years. The “true-up” contributions in this revised SFA application set forth in Template 4A-Sheet 4A-4 as “Contributions” are as follows:

2022: \$77,722
2023: \$47,816
2024: \$31,217
2025: \$33,715

Relevant changes are also reflected in Templates 6A, 7 and 8.

Note that the 2022 figure of \$77,722 represents the previously discussed figure of \$76,155 increased from mid-year 2022 to the middle of the first projection period

(November 15, 2022) using the non-SFA Interest Rate [$\$76,155 \times 1.0558^{(4.5/12)}$].

Rationale for Change: The prior assumption of 0% for these true-up contributions is unreasonable. Cheiron has now projected the amount of these true-up contributions for each remaining employer as of December 31, 2022, under its collective bargaining agreement in effect as of July 9, 2021, on a year-by-year basis, based on the assumed decline in contribution base units and the applicable contribution rate. Details of the mechanics of this reasonable methodology for the true-up contribution calculation were previously included in our response to PBGC's question 1. b. ii. that we sent March 31, 2023.

Should you require additional information regarding the Fund's revised application for SFA, please contact me.

Sincerely,



Sarah E. Sanchez

SES:DW:ams:4234.01

Enclosures

21202586v1

Certification by Plan's Enrolled Actuary Certifying SFA Eligibility and SFA Amount

I hereby certify that the UFCW Local One Pension Fund is eligible for Special Financial Assistance (SFA) under § 4262(b)(1)(A) of ERISA and § 4262.3(a)(1) of PBGC's SFA regulation. In accordance with § 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation, we have calculated the requested amount of SFA to be \$764,418,250 using a measurement date of September 30, 2022 and we hereby certify that the amount of SFA being requested is the amount to which the UFCW Local One Pension Fund is entitled under § 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation. In preparing our calculation, we relied, without audit, on information supplied by the UFCW Local One Pension Fund's Fund Office. This information includes the Plan provisions and participant data used in preparing the January 1, 2022 Actuarial Valuation, and unaudited financial and asset information as of September 30, 2022 provided by the Fund's accountant, Peter DeCarlo. We performed an informal examination of the obvious characteristics of the data for reasonableness and consistency in accordance with the Actuarial Standard of Practice No. 23.

The actuarial assumptions used in our calculations, attached here as Exhibit A, are those used in the January 1, 2020 actuarial certification of plan status, except for the mortality table, administrative expenses, new entrant profile, contribution base units, and prescribed interest rate as noted in Exhibit A. Amounts have also been included to account for the value of claims in the Tops bankruptcy proceeding and projected "true-up" contributions. The results of this calculation are dependent upon future experience conforming to these assumptions. To the extent that future experience deviates from the actuarial assumptions, the true cost of the Fund could vary from our results. This calculation has been prepared in accordance with generally recognized and accepted actuarial principles and practices and our understanding of the Code of Professional Conduct and applicable Actuarial Standards of Practice set out by the Actuarial Standards Board as well as applicable laws and regulations. Furthermore, as a credentialed actuary, I meet the Qualification Standards of the American Academy of Actuaries to render the opinion contained in this report. This report does not address any contractual or legal issues. I am not an attorney, and our firm does not provide any legal services or advice.



Christopher J. Mietlicki, ASA, EA, MAAA
Cheiron, Inc.
Consulting Actuary
Enrolled Actuary No: 20-06376
8300 Greensboro Drive, Ste 800
McLean, VA 22102
(703) 893-1456 (ext. 1015)
April 17, 2023

Exhibit A
Actuarial Assumptions Used to Determine SFA Amount

1. Census Data, Basis for Projections

Data used to complete the January 1, 2022, actuarial valuation.

2. Rates of Investment Return

Non-SFA Interest Rate: 5.58%; as prescribed under § 4262.4(e)(1)

SFA Interest Rate: 3.36%; as prescribed under § 4262.4(e)(2)

3. Rates of Mortality

Pre-Commencement:

Pri-2012 Blue Collar Amount-Weighted Employee Mortality Table, with fully generational mortality improvement using Scale MP-2021.

Post-Commencement:

Pri-2012 Blue Collar Retiree Amount-Weighted Mortality Table, with fully generational mortality improvement using Scale MP-2021.

Disabled Lives:

Pri-2012 Blue Collar Disabled Amount-Weighted Mortality Table, with fully generational mortality improvement using Scale MP-2021.

4. Rates of Turnover

We have assumed that terminations of employment other than for death, disability or pension will occur in the future in accordance with Table T-8 from the Actuary's Pension Handbook by Crocker-Sarason-Straight with additions in the first five years. Sample rates are below.

Age	% Terminating in One Year
25	11.62
30	11.21
35	10.55
40	9.40
45	7.54
50	4.83
55	1.73

These rates were increased by 17.1% in the first, second and third years, 10.7% in the fourth year and 4.4% in the fifth year of employment (e.g. 17.1% + 11.62% = 28.72%).

5. Rates of Disability

The rate of disability in the future is assumed using the 1973 Disability Model, Transactions of Society of Actuaries, XXVI.

6. Future Work Year

Twelve (12) months if full-time; ten (10) months if part-time.

7. Rate of Retirement for Active Participants

Age	% Retiring in One Year
55 – 56	5%
57	25%
58 – 59	40%
60 – 61	15%
62 – 66	25%
67 – 69	30%
70 and over	100%

8. Rate of Retirement for Terminated Vested Participants

Terminated vested participants are assumed to retire when they attain their normal retirement age.

9. Administrative Expenses

Extension of the annual administrative expense assumption of \$2,000,000 and the 3% increase per year for the post-certification years. PBGC premiums were separately projected from the other administrative expenses and were adjusted to reflect the expected \$52 flat rate premium for the Plan Year ending December 31, 2031.

Finally, the annual administrative expense in future plan years is limited to 12% of projected annual benefit payments in those years in accordance with PBGC acceptable assumption change guidance.

10. Percent Married

100% of those dying before retirement are married and the husband is three years older than the wife.

11. Age of Spouse, Missing Spouse Date of Birth

Females are assumed to be three years younger than males.

UFCW Local One Pension Fund

EIN: 16-6144007

PN: 001

11. Assumed Payment Form for Actives and Terminated Vested Participants

Active and terminated vested participants are assumed to be 100% married, with females 3 years younger than males, and are assumed to elect a single life annuity upon retirement

12. Missing or Incomplete Data

- Missing dates of birth
 - o Retirees who are missing their dates of birth are assumed to be the average age of the current retirees
 - o Surviving spouses who are missing their dates of birth are assumed to be the average age of the current surviving spouses
- Missing spouse date of birth
 - o Male spouses are assumed to be 3 years older than their female spouse
- Missing gender
 - o Surviving spouses are assumed to be female
 - o All other participants are assumed to be male
- Missing form of payment
 - o Participants are assumed to have elected a single life annuity at retirement

13. Entry Age

The entry age of each participant is calculated based on the participant's reported service data, but not later than any date of hire submitted by the Fund office.

14. Exclusions

Terminated Vested participants who are over age 85 as of September 30, 2022 have been excluded from the projections.

15. Reciprocity

In the absence of actual information, no adjustments were made to the projections to reflect reciprocity.

16. New Entrant Profile

New entrants are assumed to replace the current active population to maintain a constant active count going forward. The new entrant distribution is shown in the following table.

Age	Service	Annual Benefit Accrual	Percent Male	Relative Proportion	Participating Status
20	0.6	\$72.70	63%	30%	Full Time
25	0.7	\$73.40	76%	18%	Full Time
30	1.5	\$79.00	40%	11%	Full Time
35	1.5	\$123.50	67%	7%	Full Time
40	1.8	\$101.00	38%	6%	Full Time
45	1.6	\$159.60	80%	6%	Full Time
50	1.6	\$89.30	43%	5%	Full Time
55	3.5	\$120.20	44%	17%	Full Time

17. Future Contributions, Contribution Base Units (CBUs) and Contribution Rates

Contribution base units were 2,615.67 months for the 2022 calendar year (based on 2019 calendar year base units of 2,737.00 with three years of 1.5% decline) with an average contribution rate of \$249.79. The base units are assumed to decrease by 1.5% for each year through the 2029 plan year and assumed to decrease by 1% for the 2030 plan year and thereafter. The contribution rates are assumed to increase in accordance with the following table.

Plan Year	Overall Effective Contribution Rate Increase
2023	5.43%
2024	1.32%
2025	1.10%
2026	0.47%
2027+	0.00%

18. Future Withdrawal Liability Payments

Future withdrawal liability payments are based on the actual payment schedules for withdrawals that occurred and were assessed by December 31, 2021 as well as the two additional withdrawals during the 2022 plan year. Scheduled payments are assumed to be 100% collectable for those employers making payments plus the two additional withdrawals and 0% for all other past withdrawals. No withdrawals are assumed to occur during the 2023 plan year or thereafter.

UFCW Local One Pension Fund

EIN: 16-6144007

PN: 001

19. Value of Claims in Tops Bankruptcy Proceedings

The value of these claims in this revised SFA application are \$7,360,357.27 and \$29,283.85, respectively. For projection purposes these claims were assumed to be paid mid-April and increased with 2.5 months of interest to mid-year at the non-SFA Interest Rate $[(\$7,360,357.27 + \$29,283.85) \times (1.0558)^{(2.5/12)}]$ resulting in the mid-year amount of \$7,473,709.

20. Projected True-up Contributions

The true-up contributions have been calculated based on actual historical employer contributions and actual/expected contribution base units and employer contributions for these years. The “true-up” contributions are as follows:

2022: \$77,722

2023: \$47,816

2024: \$31,217

2025: \$33,715

Note that the 2022 figure of \$77,722 represents the previously discussed figure of \$76,155 increased from mid-year 2022 to the middle of the first projection period (November 15, 2022) using the non-SFA Interest Rate $[\$76,155 \times 1.0558^{(4.5/12)}]$.

Perjury Statement

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

Board of Trustees, UFCW Local One Pension Fund

By: 

Print Name: Frank C. DeRiso

Title: Union Trustee, Chairman

Date: 4/18/2023

By: 

Print Name: Michael R. Bull

Title: Employer Trustee, Co-Chairman

Date: 4/18/2023

Application Checklist

v20220802p

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


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

For a plan required to submit additional information described in Addendum A of the SFA Filing Instructions, also complete Checklist Items #39.a. to #48.b., and if there is a merger as described in Addendum A, also complete Checklist Items #49 through #62.

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

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

General instructions for completing the Application Checklist:

Complete all items that are shaded: 

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

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

Instructions for specific columns:

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

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

Page Number Reference(s): For Checklist Items #21 to #28c, submit all information in a single document and identify here the relevant page numbers for each such Checklist Item.

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

Additional guidance is provided in the following columns:

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

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

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

You must select N/A if a Checklist Item # is not applicable to your application. **Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38 on the Application Checklist. If there has been an event as described in § 4262.4(f), complete Checklist Items #39.a. through #48.b., and if there has been a merger described in Addendum A, also complete Checklist Items #49 through #62. Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #39.a. through #48.b. if you are required to complete Checklist Items # 39a through #48b. Your application will also be considered incomplete if No is entered as a Plan Response for any of Checklist Items #49 through #62 if you are required to complete Checklist Items #49 through #62.**

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

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

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

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

Version Updates (newest version at top)

Version	Date updated	
v20220802p	08/02/2022	Fixed some of the shading in the checklist
v20220706p	07/06/2022	

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

v20220802p

APPLICATION CHECKLIST

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	

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

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

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #49 through #62.

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

Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention	
Plan Information, Checklist, and Certifications									
a.		Is this application a revised application submitted after the denial of a previously filed application for SFA?	Yes No	No	N/A	N/A	N/A	N/A	
b.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was initially submitted under the interim final rule?	Yes No	No	N/A	N/A	N/A	N/A	
c.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was submitted under the final rule?	Yes No	Yes	N/A	N/A	N/A	N/A	
d.		Did the plan previously file a lock-in application?	Yes No	No	N/A	N/A	If a "lock-in" application was filed, provide the filing date.	N/A	
e.		Has this plan been terminated?	Yes No	No	N/A	N/A	If terminated, provide date of plan termination.	N/A	
f.		Is this plan a MPRA plan as defined under § 4262.4(a)(3) of PBGC's SFA regulation?	Yes No	No	N/A	N/A	N/A	N/A	
1.	Section B, Item (1)a.	Does the application include the most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any)?	Yes No	N/A	N/A	N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Pension plan documents, all versions available, and all amendments signed and dated	
2.	Section B, Item (1)b.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	N/A	N/A	N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Pension plan documents, all versions available, and all amendments signed and dated	
3.	Section B, Item (1)c.	Does the application include the most recent IRS determination letter? Enter N/A if the plan does not have a determination letter.	Yes No N/A	N/A	N/A	N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Pension plan documents, all versions available, and all amendments signed and dated	
4.	Section B, Item (2)	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the filing date of the initial application? Enter N/A if no actuarial valuation report was prepared because it was not required for any requested year. Is each report provided as a separate document using the required filename convention?	Yes No N/A	N/A	N/A	N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Most recent actuarial valuation for the plan	YYYYAVR Plan Name
5.a.		Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No	N/A	N/A	N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Rehabilitation plan (or funding improvement plan, if applicable)	N/A
5.b.	Section B, Item (3)	If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include an additional document with these details? Enter N/A if the historical document is contained in the rehabilitation plans.	Yes No N/A	N/A	N/A	N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Rehabilitation plan (or funding improvement plan, if applicable)	N/A
6.	Section B, Item (4)	Does the application include the plan's most recently filed (as of the filing date of the initial application) Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)? Is the 5500 filing provided as a single document using the required filename convention?	Yes No	N/A	N/A	N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name
7.a.		Does the application include the plan actuary's certification of plan status ("zone certification") for the 2018 plan year and each subsequent annual certification completed before the filing date of the initial application? Enter N/A if the plan does not have to provide certifications for any requested plan year. Is each zone certification (including the additional information identified in Checklist Items #7.b. and #7.c. below, if applicable) provided as a single document, separately for each plan year, using the required filename convention?	Yes No N/A	N/A	N/A	N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Zone certification	YYYYZoneYYYYMMDD Plan Name, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared.

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

v20220802p

APPLICATION CHECKLIST

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	

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

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #49 through #62.

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

Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
7.b.	Section B, Item (5)	Yes No N/A	N/A	N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.
7.c.		Yes No N/A	N/A	N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.
8.	Section B, Item (6)	Yes No N/A	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Bank/Asset statements for all cash and investment accounts	N/A
9.	Section B, Item (7)	Yes No N/A	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
10.	Section B, Item (8)	Yes No N/A	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name
11.	Section B, Item (9)	Yes No	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name
12.	Section B, Item (10)	Yes No	Yes	UFCW Local One Revised Wire Instructions Notarized UFCWL1Pen Revised SFA_ACH Form	N/A		Other	N/A
13.	Section C, Item (1)	Yes No N/A	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Financial assistance spreadsheet (template)	Template 1 Plan Name

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

v20220802p

APPLICATION CHECKLIST

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	

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Unless otherwise specified:
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Plan Name = abbreviated plan name

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
14.	Section C, Item (2)	If the plan was required to enter 10,000 or more participants on line 6f of the most recently filed Form 5500 (by the filing date of the initial application), does the application include a current listing of the 15 largest contributing employers (the employers with the largest contribution amounts) and the amount of contributions paid by each employer during the most recently completed plan year before the filing date of the initial application (without regard to whether a contribution was made on account of a year other than the most recently completed plan year)? If this information is required, it is required for the 15 largest contributing employers even if the employer's contribution is less than 5% of total contributions. Enter N/A if the plan is not required to provide this information. See Template 2. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Contributing employers	Template 2 Plan Name
15.	Section C, Item (3)	Does the application include historical plan information for the 2010 plan year through the plan year immediately preceding the date the plan's initial application was filed that separately identifies: total contributions, total contribution base units (including identification of the unit used), average contribution rates, and number of active participants at the beginning of each plan year? For the same period, does the application show all other sources of non-investment income such as withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and other identifiable sources of contributions? See Template 3. Does the uploaded file use the required filenaming convention?	Yes No	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name
16.a.	Section C, Items (4)a., (4)c., and (4)f.	Does the application include the information used to determine the amount of SFA for the plan using the basic method described in § 4262.4(a)(1) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, 4A-4 SFA Details .4(a)(1) sheet and Section C, Item (4) of the SFA Filing Instructions for more details on these requirements. Does the uploaded file use the required filenaming convention?	Yes No	Yes	Revised Template 4a UFCW Local One PF	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4A Plan Name
16.b.i.	Addendum D Section C, Item (4)a. - MPRA plan information A. Addendum D Section C, Item (4)c. - MPRA plan information A.	If the plan is a MPRA plan, does the application also include the information used to determine the amount of SFA for the plan using the increasing assets method described in § 4262.4(a)(2)(i) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, 4A-5 SFA Details .4(a)(2)(i) sheet and Addendum D for more details on these requirements. Enter N/A if the plan is not a MPRA Plan.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A	UFCW Local One Pension Fund is not a MPRA plan.	N/A	N/A - included in Template 4A Plan Name
16.b.ii.	Addendum D Section C, Item (4)f. - MPRA plan information A.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the increasing assets method described in § 4262.4(a)(2)(i), does the application also explicitly identify the projected SFA exhaustion year based on the increasing assets method? See Template 4A, 4A-5 SFA Details .4(a)(2)(i) sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the present value method.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A	UFCW Local One Pension Fund is not a MPRA plan.	N/A	N/A - included in Template 4A Plan Name
16.b.iii.	Addendum D Section C, Item (4)a. - MPRA plan information B. Addendum D Section C, Item (4)c., (4)f., and (4)g. - MPRA plan information B.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the present value method described in § 4262.4(a)(2)(ii), does the application also include the information for such plans as shown in Template 4B, including 4B-1 SFA Ben Pmts sheet, 4B-2 SFA Details 4(a)(2)(ii) sheet, and 4B-3 SFA Exhaustion sheet? See Addendum D and Template 4B. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the increasing assets method.	Yes No N/A	N/A		N/A	UFCW Local One Pension Fund is not a MPRA plan.	N/A	Template 4B Plan Name
16.c.	Section C, Items (4)b. and (4)c.	Does the application include identification of the non-SFA interest rate and the SFA interest rate, including details on how each was determined? See Template 4A, 4A-1 Interest Rates sheet.	Yes No	N/A	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name

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

v20220802p

APPLICATION CHECKLIST

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	

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

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16.d.	Section C, Item (4)e.ii.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.e.	Section C, Item (4)e.iv. and (4)e.v.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
17.a.	Section C, Item (5)	Yes No N/A	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name
17.b.	Addendum D Section C, Item (5)	Yes No N/A	N/A		N/A	UFCW Local One Pension Fund is not a MPRA plan.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name
17.c.	Addendum D Section C, Item (5)	Yes No N/A	N/A		N/A	UFCW Local One Pension Fund is not a MPRA plan.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5B Plan Name

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

v20220802p

APPLICATION CHECKLIST

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EIN:	16-6144007
PN:	001
SFA Amount Requested:	

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Plan Name = abbreviated plan name

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
18.a.	Section C, Item (6)	For a plan that is not a MPRA plan, does the application include a reconciliation of the change in the total amount of requested SFA due to each change in assumption/method from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.a? Enter N/A if the plan is not required to provide Baseline information in Checklist Item #17.a. Enter N/A if the requested SFA amount in Checklist Item #16.a. is the same as the amount shown in the Baseline details of Checklist Item #17.a. See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement. If the plan is a MPRA plan, enter N/A. If the plan is otherwise not required to provide this item, enter N/A and provide an explanation in the Plan Comments. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Revised Template 6a UFCW Local One PF	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6A Plan Name
18.b.	Addendum D Section C, Item (6)	For a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> , does the application include a reconciliation of the change in the total amount of requested SFA using the <u>increasing assets method</u> due to each change in assumption/method from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.b.i.? Enter N/A if the plan is not required to provide Baseline information in Checklist Item #17.b. Enter N/A if the requested SFA amount in Checklist Item #16.b.i. is the same as the amount shown in the Baseline details of Checklist Item #17.b. See Addendum D. See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement, and enter N/A if this item is not otherwise required. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the present value method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A	UFCW Local One Pension Fund is not a MPRA plan.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6A Plan Name
18.c.	Addendum D Section C, Item (6)	For a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> , does the application include a reconciliation of the change in the total amount of requested SFA using the <u>present value method</u> due to each change in assumption/method from Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.b.iii.? See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the increasing assets method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Has this document been uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	UFCW Local One Pension Fund is not a MPRA plan.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6B Plan Name
19.a.	Section C, Item (7)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application include a table identifying which assumptions/methods used in determining the plan's eligibility for SFA differ from those used in the pre-2021 certification of plan status, and does that table include brief explanations as to why using those assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable (an abbreviated version of information provided in Checklist Item #27.a.)? Enter N/A if the plan is eligible for SFA under § 4262.3(a)(2) or § 4262.3(a)(4) or if the plan is eligible based on a certification of plan status completed before 1/1/2021. Also enter N/A if the plan is eligible based on a certification of plan status completed after 12/31/2020 but that reflects the same assumptions as those in the pre-2021 certification of plan status. See Template 7, 7a Assump Changes for Elig sheet. Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No N/A	N/A		N/A	No assumptions were changed from those used in the UFCW Local One Pension Fund's actuarial certification of plan status for 2020 in determining the SFA eligibility.	Financial assistance spreadsheet (template)	Template 7 Plan Name.

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

APPLICATION CHECKLIST

v20220802p

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
19.b.	Section C, Item (7)b.	Does the application include a table identifying which assumptions/methods used to determine the requested SFA differ from those used in the pre-2021 certification of plan status (except the interest rates used to determine SFA)? Does this item include brief explanations as to why using those original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? If a changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA assumptions guidance, does the application state so? This should be an abbreviated version of information provided in Checklist Item #27.b. See Template 7, 7b Assump Changes for Amount sheet. Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No	Yes	Revised Template 7 UFCW Local One PF	N/A		Financial assistance spreadsheet (template)	Template 7 Plan Name
20.a.		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	Revised Template 8 UFCW Local One PF	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 8 Plan Name
20.b.	Section C, Item (8)	Does the application separately show the amounts of projected withdrawal liability payments for employers that are currently withdrawn as of the date the initial application is filed, and assumed future withdrawals? Does the application also provide the projected number of active participants at the beginning of each plan year? See Template 8.	Yes No	Yes	N/A - include as part of Checklist Item #20.a.	N/A		N/A	N/A - included in Template 8 Plan Name
21.	Section D	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor and include the printed name and title of the signer?	Yes No	Yes	Revised SFA App UFCW Local One PF		Revised SFA App UFCW Local One PF	Financial Assistance Application	SFA App Plan Name
22.a.		For a plan that is not a MPRA plan, does the application include an optional cover letter? Enter N/A if the plan is a MPRA plan, or if the plan is not a MPRA plan and did not include an optional cover letter.	Yes N/A	Yes	N/A - included as part of SFA App Plan Name		For each Checklist Item #21 through #28.c., identify the relevant page number(s) within the single document.	N/A	N/A - included as part of SFA App Plan Name
22.b.	Section D, Item (1)	For a plan that is a MPRA plan, does the application include a cover letter? Does the cover letter identify the calculation method (basic method, increasing assets method, or present value method) that provides the greatest amount of SFA? For a MPRA plan with a partition, does the cover letter include a statement that the plan has been partitioned under section 4233 of ERISA? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		UFCW Local One PF is not a MPRA plan	N/A	N/A - included as part of SFA App Plan Name
23.	Section D, Item (2)	Does the application include the name, address, email, and telephone number of the plan sponsor, plan sponsor's authorized representative, and any other authorized representatives?	Yes No	N/A	N/A - included as part of SFA App Plan Name		This information was previously provided as part of the original application filed on 12/28/2022.	N/A	N/A - included as part of SFA App Plan Name
24.	Section D, Item (3)	Does the application identify the eligibility criteria in § 4262.3 that qualifies the plan as eligible to receive SFA, and include the requested information for each item that is applicable, as described in Section D, Item (3) of the SFA Filing Instructions?	Yes No	N/A	N/A - included as part of SFA App Plan Name		This information was previously provided as part of the original application filed on 12/28/2022.	N/A	N/A - included as part of SFA App Plan Name
25.a.		If the plan's application is submitted on or before March 11, 2023, does the application identify the plan's priority group (see § 4262.10(d)(2))? Enter N/A if the plan's application is submitted after March 11, 2023.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		This information was previously provided as part of the original application filed on 12/28/2022.	N/A	N/A - included as part of SFA App Plan Name
	Section D, Item (4)								

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

v20220802p

APPLICATION CHECKLIST

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	

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Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
25.b.	Section D, Item (4)	If the plan is submitting an emergency application under § 4262.10(f), is the application identified as an emergency application with the applicable emergency criteria identified? Enter N/A if the plan is not submitting an emergency application.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
26.	Section D, Item (5)	Does the application include a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used in the basic method (and in the increasing assets method for a MPRA plan)?	Yes No	Yes	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
27.a.	Section D, Item (6)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application identify which assumptions/methods (if any) used in showing the plan's eligibility for SFA differ from those used in the most recent certification of plan status completed before 1/1/2021? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Enter N/A if the plan is not eligible under § 4262.3(a)(1) or § 4262.3(a)(3). Enter N/A if there are no such assumption changes.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		No assumptions were changed from those used in the UFCW Local One Pension Fund's actuarial certification of plan status for 2020 in determining the SFA eligibility.	N/A	N/A - included as part of SFA App Plan Name
27.b.	Section D, Item (6)b.	Does the application identify which assumptions/methods (if any) used to determine the requested SFA amount differ from those used in the most recent certification of plan status completed before 1/1/2021 (excluding the plan's non-SFA and SFA interest rates, which must be the same as the interest rates required by § 4262.4(e)(1) and (2))? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA Assumptions?	Yes No	Yes	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
27.c.	Section D, Item (6)	If the mortality assumption uses a plan-specific mortality table or a plan-specific adjustment to a standard mortality table (regardless of if the mortality assumption is changed or unchanged from that used in the most recent certification of plan status completed before 1/1/2021), is supporting information provided that documents the methodology used and the rationale for selection of the methodology used to develop the plan-specific rates, as well as detailed information showing the determination of plan credibility and plan experience? Enter N/A if the mortality assumption does not use a plan-specific mortality table or a plan-specific adjustment to a standard mortality table for eligibility or for determining the SFA amount.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		The mortality assumption does not use a plan-specific mortality table.	N/A	N/A - included as part of SFA App Plan Name
28.a.	Section D, Item (7)	Does the application include, for an eligible plan that implemented a suspension of benefits under section 305(e)(9) or section 4245(a) of ERISA, a narrative description of how the plan will reinstate the benefits that were previously suspended and a proposed schedule of payments (equal to the amount of benefits previously suspended) to participants and beneficiaries? Enter N/A for a plan that has not implemented a suspension of benefits.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Plan did not implement a suspension of benefits.	N/A	N/A - included as part of SFA App Plan Name
28.b.	Section D, Item (7)	If Yes was entered for Checklist Item #28.a., does the proposed schedule show the yearly aggregate amount and timing of such payments, and is it prepared assuming the effective date for reinstatement is the day after the SFA measurement date? Enter N/A for a plan that entered N/A for Checklist Item #28.a.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Plan did not implement a suspension of benefits.	N/A	N/A - included as part of SFA App Plan Name

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

v20220802p

APPLICATION CHECKLIST

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EIN:	16-6144007
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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
28.c.	Section D, Item (7)	If the plan restored benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date, does the proposed schedule reflect the amount and timing of payments of restored benefits and the effect of the restoration on the benefits remaining to be reinstated? Enter N/A for a plan that did not restore benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date. Also enter N/A for a plan that entered N/A for Checklist Items #28.a. and #28.b.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Plan did not implement a suspension of benefits.	N/A	N/A - included as part of SFA App Plan Name
29.a.	Section E, Item (1)	Does the application include a fully completed Application Checklist, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), and SFA amount requested)?	Yes No	Yes	Revised AppChecklist UFCW Local One PF	N/A		Special Financial Assistance Checklist	App Checklist Plan Name
29.b.	Section E, Item (1) - Addendum A	If the plan is required to provide information required by Addendum A of the SFA Filing Instructions (for "certain events"), are the additional Checklist Items #39.a. through #48.b. completed? Enter N/A if the plan is not required to submit the additional information described in Addendum A.	Yes No N/A	N/A	N/A	N/A	Plan is not required to submit the additional information described in Addendum A.	Special Financial Assistance Checklist	N/A
30.	Section E, Item (2)	If the plan claims SFA eligibility under § 4262.3(a)(1) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include: (i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)? (ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used? (iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification? Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? If the plan does not claim SFA eligibility under § 4262.3(a)(1) or claims SFA eligibility under § 4262.3(a)(1) using a zone certification completed before January 1, 2021, enter N/A. Is the information for this Checklist Item #30.a. contained in a single document and uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	UFCW Local One Pension Fund claims eligibility under Sec. 4262.3(a)(1) using a zone certification completed before January 1, 2021.	Financial Assistance Application	SFA Elig Cert CD Plan Name
31.a.	Section E, Item (3)	If the plan claims SFA eligibility under § 4262.3(a)(3) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include: (i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)? (ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used? (iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification? Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? If the plan does not claim SFA eligibility under § 4262.3(a)(3) or claims SFA eligibility under § 4262.3(a)(3) using a zone certification completed before January 1, 2021, enter N/A. Is the information for Checklist Items #31.a. and #31.b. contained in a single document and uploaded using the required filenaming convention?		N/A		N/A	UFCW Local One Pension Fund claims eligibility under Sec. 4262.3(a)(1) using a zone certification completed before January 1, 2021.	Financial Assistance Application	SFA Elig Cert C Plan Name

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

APPLICATION CHECKLIST

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	

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v20220802p

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

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

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

Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
31.b.	Section E, Item (3)	Yes No N/A	N/A	N/A - included with SFA Elig Cert C Plan Name	N/A	UFCW Local One Pension Fund claims eligibility under Sec. 4262.3(a)(1) using a zone certification completed before January 1, 2021.	Financial Assistance Application	N/A - included in SFA Elig Cert C Plan Name
32.	Section E, Item (4)	Yes No N/A	Yes	Revised PG Cert UFCW Local One PF	N/A		Financial Assistance Application	PG Cert Plan Name
33.a.		Yes No	Yes	Revised SFA Amount Cert UFCW Local One PF	N/A		Financial Assistance Application	SFA Amount Cert Plan Name
33.b.	Section E, Item (5)	Yes No N/A	N/A	N/A - included with SFA Amount Cert Plan Name	N/A	UFCW Local One Pension Fund is not a MPRA plan.	N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name

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

v20220802p

APPLICATION CHECKLIST

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
34.	Section E, Item (6)	Does the application include the plan sponsor's identification of the amount of fair market value of assets at the SFA measurement date and certification that this amount is accurate? Does the application also include: (i) information that substantiates the asset value and how it was developed (e.g., trust or account statements, specific details of any adjustments)? (ii) a reconciliation of the fair market value of assets from the date of the most recent audited plan financial statements to the SFA measurement date (showing beginning and ending fair market value of assets for this period as well as the following items for the period: contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income)? With the exception of account statements and financial statements already provided as Checklist Items #8 and #9, is all information contained in a single document that is uploaded using the required filenaming convention?	Yes No	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Financial Assistance Application	FMV Cert Plan Name
35.	Section E, Item (7)	Does the application include a copy of the executed plan amendment required by § 4262.6(c)(1) of PBGC's SFA regulation which (i) is signed by authorized trustee(s) of the plan and (ii) includes the plan compliance language in Section E, Item (7) of the SFA Filing Instructions?	Yes No	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Pension plan documents, all versions available, and all amendments signed and dated	Compliance Amend Plan Name
36.	Section E, Item (8)	In the case of a plan that suspended benefits under section 305(c)(9) or section 4245 of ERISA, does the application include: (i) a copy of the proposed plan amendment(s) required by § 4262.6(c)(2) to reinstate suspended benefits and pay make-up payments? (ii) a certification by the plan sponsor that the proposed plan amendment(s) will be timely adopted? Is the certification signed by either all members of the plan's board of trustees or by one or more trustees duly authorized to sign the certification on behalf of the entire board (including, if applicable, documentation that substantiates the authorization of the signing trustees)? Enter N/A if the plan has not suspended benefits. Is all information included in a single document that is uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	UFCW Local One PF did not suspend benefits	Pension plan documents, all versions available, and all amendments signed and dated	Reinstatement Amend Plan Name
37.	Section E, Item (9)	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a copy of the executed plan amendment required by § 4262.9(c)(2)? Enter N/A if the plan was not partitioned. Is the document uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	UFCW Local One PF was not partitioned	Pension plan documents, all versions available, and all amendments signed and dated	Partition Amend Plan Name
38.	Section E, Item (10)	Does the application include one or more copies of the penalties of perjury statement (see Section E, Item (10) of the SFA Filing Instructions) that (a) are signed by an authorized trustee who is a current member of the board of trustees, and (b) includes the trustee's printed name and title. Is all such information included in a single document and uploaded using the required filenaming convention?	Yes No	Yes	Revised Penalty UFCW Local One PF	N/A		Financial Assistance Application	Penalty Plan Name

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

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

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

v20220802p

APPLICATION CHECKLIST

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
39.b.i.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.i. that shows the determination of the SFA amount using the <u>increasing assets method</u> as if any events had not occurred? See Template 4A, sheet <i>4A-5 SFA Details .5(a)(2)(i)</i> . Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A		N/A - included as part of file in Checklist Item #39.a.	N/A		N/A	N/A - included as part of file in Checklist Item #39.a.
39.b.ii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.ii. that explicitly identifies the projected SFA exhaustion year based on the <u>increasing assets method</u> ? See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A			N/A		N/A	N/A - included as part of file in Checklist Item #39.a.
39.b.iii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include an additional version of Checklist Item #16.b.iii. that shows the determination of the SFA amount using the <u>present value method</u> as if any events had not occurred? See Template 4B, sheet <i>4B-1 SFA Ben Pmts</i> , sheet <i>4B-2 SFA Details .4(a)(2)(ii)</i> , and sheet <i>4B-3 SFA Exhaustion</i> . Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the increasing assets method.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4B Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4B Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
40.	Addendum A for Certain Events Section C, Item (4)	For any merger, does the application show the SFA determination for this plan <u>and for each plan merged into this plan</u> (each of these determined as if they were still separate plans)? See Template 4A for a non-MPRA plan using the basic method, and for a MPRA plan using the increasing assets method. See Template 4B for a MPRA Plan using the present value method. Enter N/A if the plan has not experienced a merger.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For an additional submission due to a merger, <i>Template 4A (or Template 4B) Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
41.a.	Addendum A for Certain Events Section D	Does the application include a narrative description of any event and any merger, including relevant supporting documents which may include plan amendments, collective bargaining agreements, actuarial certifications related to a transfer or merger, or other relevant materials?	Yes No		N/A - included as part of SFA App Plan Name		For each Checklist Item #41.a. through #44.b., identify the relevant page number(s) within the single document.	Financial Assistance Application	<i>SFA App Plan Name</i>
41.b.	Addendum A for Certain Events Section D	For a transfer or merger event, does the application include identifying information for all plans involved including plan name, EIN and plan number, and the date of the transfer or merger?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
42.a.	Addendum A for Certain Events Section D	Does the narrative description in the application identify the amount of SFA reflecting any event, the amount of SFA determined as if the event had not occurred, and confirmation that the requested SFA is no greater than the amount that would have been determined if the event had not occurred, unless the event is a contribution rate reduction and such event lessens the risk of loss to plan participants and beneficiaries?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
42.b.	Addendum A for Certain Events Section D	For a merger, is the determination of SFA as if the event had not occurred equal to the sum of the amount that would be determined for this plan and each plan merged into this plan (each as if they were still separate plans)? Enter N/A if the event described in Checklist Item #41.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name

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

v20220802p

APPLICATION CHECKLIST

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
43.a.	Addendum A for Certain Events Section D	Does the application include an additional version of Checklist Item #24 that shows the determination of SFA eligibility as if any events had not occurred?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
43.b.	Addendum A for Certain Events Section D	For any merger, does this item include demonstrations of SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.a.	Addendum A for Certain Events Section D	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a detailed demonstration that shows that the event lessens the risk of loss to plan participants and beneficiaries? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.b.	Addendum A for Certain Events Section D	Does the demonstration in Checklist Item #44.a. also identify all assumptions used, supporting rationale for the assumptions and other relevant information? Enter N/A if the plan entered N/A for Checklist Item #44.a.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
45.a.	Addendum A for Certain Events Section E, Items (2) and (3)	Does the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA eligibility but with eligibility determined as if any events had not occurred? This should be in the format of Checklist Item #30 if the SFA eligibility is based on the plan status of critical and declining using a zone certification completed on or after January 1, 2021. This should be in the format of Checklist Items #31.a. and #31.b. if the SFA eligibility is based on the plan status of critical using a zone certification completed on or after January 1, 2021. If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A. Is all relevant information contained in a single document and uploaded using the required filenaming convention?	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name CE
45.b.	Addendum A for Certain Events Section E, Items (2) and (3)	For any merger, does the application include additional certifications of the SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A. Enter N/A if the event described in Checklist Item #41.a. was not a merger.	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name Merged CE "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
46.a.	Addendum A for Certain Events Section E, Item (5)	Does the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA amount (in the format of Checklist Item #33.a.), but with the SFA amount determined as if any events had not occurred?	Yes No			N/A		Financial Assistance Application	SFA Amount Cert Plan Name CE

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

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APPLICATION CHECKLIST

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

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

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

Plans that have experienced mergers identified in § 4262.4(f)(1)(ii) must complete Checklist Items #49 through #62. If you are required to complete Checklist Items #49 through #62, your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #49 through #62. All other plans should not provide any responses for Checklist Items #49 through #62.

49.	Addendum A for Certain Events Section B, Item (1)a.	In addition to the information provided with Checklist Item #1, does the application also include similar plan documents and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
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Application to PBGC for Approval of Special Financial Assistance (SFA)

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APPLICATION CHECKLIST

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	

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

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

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #49 through #62.

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

Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
50.	Addendum A for Certain Events Section B, Item (1)b.	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
51.	Addendum A for Certain Events Section B, Item (1)c.	Yes No N/A			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
52.	Addendum A for Certain Events Section B, Item (2)	Yes No			N/A	Identify here how many reports are provided.	Most recent actuarial valuation for the plan	YYYYA/R Plan Name Merged, where "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
53.	Addendum A for Certain Events Section B, Item (3)	Yes No			N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
54.	Addendum A for Certain Events Section B, Item (4)	Yes No			N/A		Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name Merged, where "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
55.	Addendum A for Certain Events Section B, Item (5)	Yes No			N/A	Identify how many zone certifications are provided.	Zone certification	YYYYZoneYYYYMMDD Plan Name Merged, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared. "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
56.	Addendum A for Certain Events Section B, Item (6)	Yes No			N/A		Bank/Asset statements for all cash and investment accounts	N/A
57.	Addendum A for Certain Events Section B, Item (7)	Yes No			N/A		Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
58.	Addendum A for Certain Events Section B, Item (8)	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name Merged, where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
59.	Addendum A for Certain Events Section B, Item (9)	Yes No					Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name Merged, where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
60.	Addendum A for Certain Events Section C, Item (1)	Yes No N/A					Financial assistance spreadsheet (template)	Template 1 Plan Name Merged, where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.

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

v20220802p

APPLICATION CHECKLIST

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

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	

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

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #49 through #62.

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
61.	Addendum A for Certain Events Section C, Item (2)	In addition to the information provided with Checklist Item #14, does the application include the same information in the format of Template 2 (if required based on the participant threshold) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if each plan that merged into this plan has less than 10,000 participants on line 6f of the most recently filed Form 5500.	Yes No N/A					Contributing employers	Template 2 Plan Name Merged , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
62.	Addendum A for Certain Events Section C, Item (3)	In addition to the information provided with Checklist Item #15, does the application include similar information in the format of Template 3 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)?	Yes No					Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name Merged , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.

FOR PLAN YEAR COMMENCING JANUARY 1, 2020

**ANNUAL CERTIFICATION OF PLAN STATUS UNDER SECTION 432(b) OF THE
INTERNAL REVENUE CODE, (SEC. 305(b) OF THE EMPLOYEE RETIREMENT
INCOME SECURITY ACT OF 1974)**

FOR

UFCW LOCAL ONE PENSION FUND

EIN: 16-6144007

PN: 001

Plan Year 1/1/2020

Fund Contact

Board of Trustees

5911 Airport Road

Oriskany, NY 13424

(315) 797-9600

March 30, 2020

Board of Trustees of the
UFCW Local One Pension Fund
5911 Airport Road
Oriskany, New York 13424

March 30, 2020
EIN: 16-6144007
PN: 001
Tel: (315) 797-9600

Re: Annual Certification of Plan Status under Internal Revenue Code §432(b) and Employee Retirement Income Security Act of 1974 §305(b) for the UFCW Local One Pension Fund

Dear Board of Trustees:

CERTIFICATION

As required by Section 432(b)(3) of the Internal Revenue Code (“Code”) and Section 305(b)(3) of the Employee Retirement Income Security Act of 1974 (“ERISA”), we certify, for the plan year beginning January 1, 2020, that the Fund is classified as being in Critical and Declining status as this term is defined in Section 432(b) of the Code and Section 305(b) of ERISA as amended by the Multiemployer Pension Reform Act of 2014. We also certify that the Fund is making scheduled progress in meeting the requirements of its Rehabilitation Plan as discussed in Appendix III.

This certification is complete and has been prepared in accordance with the requirements of Section 432 of the Code, Section 305 of ERISA, and generally recognized and accepted actuarial principles and practices and our understanding of the Code of Professional Conduct and applicable Actuarial Standards of Practice set out by the Actuarial Standards Board as well as applicable laws and regulations. Furthermore, as credentialed actuaries, we meet the Qualification Standards of the American Academy of Actuaries to render the opinion contained in this certification. This certification does not address any contractual or legal issues. We are not attorneys, and our firm does not provide any legal services or advice.

This certification was prepared exclusively for the Trustees of the Pension Fund and the Secretary of Treasury. It only certifies the condition of the Fund under Code Section 432 as added by the Pension Protection Act of 2006 and should be used only for that purpose. Other users of this certification are not intended users as defined in the Actuarial Standards of Practice, and Cheiron assumes no duty or liability to any other user.

In preparing this certification, we have relied on information supplied by the Fund Office staff, Board of Trustees, Fund auditor, and by the Fund’s investment consultant, Investment Performance Services, Inc. This information includes, but is not limited to, fund provisions, employee data, financial information, and expectations of future industry activity. We performed an informal examination of the obvious characteristics of the data for reasonableness and consistency in accordance with Actuarial Standard of Practice No. 23.

Board of Trustees

March 30, 2020

Page ii

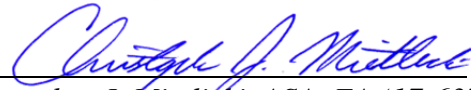
The attached appendices show the results for the statutory tests and describe the methodologies and assumptions used to perform the tests. Please contact the undersigned with any questions.

Sincerely,

Cheiron



Gene Kalwarski, FSA, EA (17-2845)



Christopher J. Mietlicki, ASA, EA (17-6376)

Attachments: Appendix I: Tests of Fund Status
Appendix II: Detail for Actuarial Certification
Appendix III: Scheduled Progress
Appendix IV: Methodology and Assumptions

cc: Secretary of the Treasury

APPENDIX I – TESTS OF FUND STATUS

Critical Status – The Fund, which has a 431(d) five-year automatic extension, was certified as Critical last year and will remain Critical unless it meets the two conditions for emergence:

**Condition
Met?**

1 The Fund is not projected to have an accumulated funding deficiency for the current plan year or the next nine plan years.

NO

2 The Fund is not projected to become insolvent within 30 years.

NOT
TESTED

Critical and Declining Status – The Fund will be certified as Critical and Declining if it meets test 3.

3 The Fund is Critical and projected to become insolvent within the current or the next 14 (19 if the Fund's number of inactives is more than twice the number of actives or if the funding level is below 80%) plan years

YES

The Fund is certified to be in Critical and Declining status for 2020.

APPENDIX II – DETAIL FOR ACTUARIAL CERTIFICATION

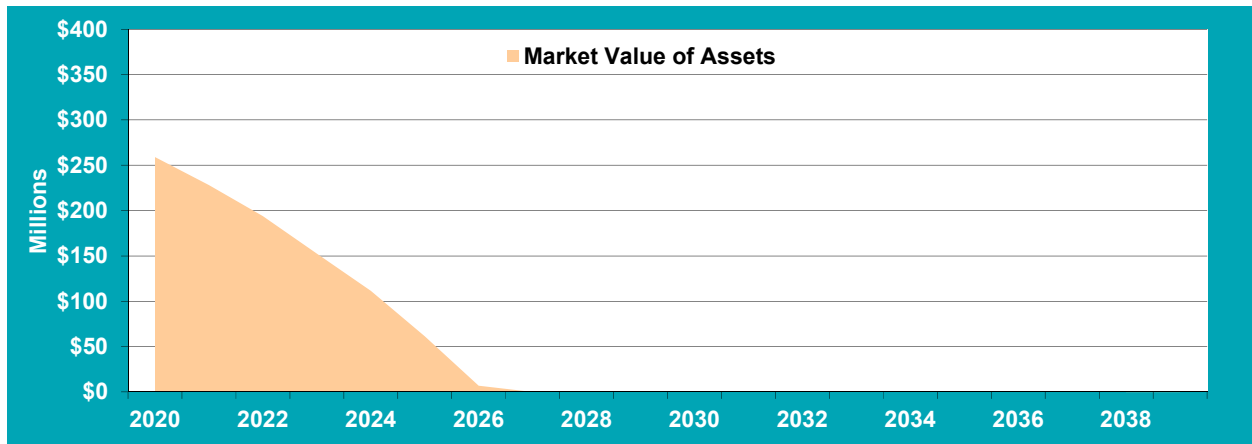
A. PROJECTION OF CREDIT BALANCE (Used for Test 1) (uses 431(d)(1) 5-year automatic extension)

Date	Credit Balance	adjusted with interest to end of year		
		Charges	Credits	Contributions
1/1/2020	(245,271,944)	53,288,989	7,632,539	4,840,081
1/1/2021	(303,257,349)			

The projected funding standard account is based on the methods and assumptions set out in Appendix IV. In addition, the projection of future contributions is based on the Trustees' estimate of future industry activity multiplied by the contribution rates contained in the current collective bargaining agreements under which the Fund is maintained.

B. SOLVENCY PROJECTION (Used for Test 3) (assumes contribution increases continue in accordance with the Rehabilitation Plan)

The chart below shows a projection of Fund assets over the next 20 years assuming annual increases continue according to its Rehabilitation Plan. The projection indicates that the Fund will become insolvent during the 2026 Plan Year.



APPENDIX III – SCHEDULED PROGRESS

Pursuant to ERISA Section 305(e)(3)(A)(ii), the Board of Trustees has adopted their 2017 Rehabilitation Plan to forestall insolvency as defined in ERISA Section 4245. This Rehabilitation Plan calls for annual contribution increases based on the table below. The Fund's largest employer withdrew from the Fund during 2018 resulting in a projected insolvency within the next several years. However, to our knowledge, the remaining employers continue to comply with the Fund's Rehabilitation Plan. This is the basis for our certification that the Fund is making the scheduled progress in meeting the requirements of its Rehabilitation Plan as discussed in ERISA Section 305(b)(3)(A)(ii).

Year	Percentage Increase
2018	6.0%
2019	10.0%
2020	10.0%
2021	9.0%
2022	9.0%
2023	9.0%
2024	8.0%
2025	8.0%
2026	8.0%
2027	7.0%
2028	7.0%
2029	7.0%

APPENDIX IV – METHODOLOGY AND ASSUMPTIONS

A. Actuarial Assumptions

1. Rates of Investment Return

7.00% for funding purposes

Based on an analysis of historical investment returns, as well as the investment manager's long-term capital market expectations, we believe the funding rate of 7.00% is reasonable. This rate may not be appropriate for calculations other than those relating to Internal Revenue Code (IRC) sections 404, 412, 431, and 432.

Returns are net of investment expenses

2. Rates of Mortality

RP 2000 Combined Mortality Table with Blue Collar adjustment and projected to 2012.

3. Rates of Turnover

We have assumed that terminations of employment other than for death, disability or pension will occur in the future in accordance with Table T-8 from the Actuary's Pension Handbook by Crocker-Sarason-Straight with additions in the first five years. Sample rates are below:

Age	% Terminating in One Year
25	11.62
30	11.21
35	10.55
40	9.40
45	7.54
50	4.83
55	1.73

These rates were increased by 17.1% in the first, second and third years, 10.7% in the fourth year and 4.4% in the fifth year of employment (e.g. $17.1\% + 11.62\% = 28.72\%$).

4. Rates of Disability

The rate of disability in the future is assumed using the 1973 Disability Model, Transactions of Society of Actuaries, XXVI.

APPENDIX IV – METHODOLOGY AND ASSUMPTIONS

5. Future Work Year

Twelve (12) months if full-time; ten (10) months if part-time.

6. Retirement Rates

Age	% Retiring in One Year
55 – 56	5%
57	25%
58 – 59	40%
60 – 61	15%
62 – 66	25%
67 – 69	30%
70 and over	100%

7. Administrative Expenses

\$2,000,000 on an annual basis as of the beginning of the plan year.

8. Percent Married

100% of those dying before retirement are married and the husband is three years older than the wife.

9. Age of Spouse

Females are assumed to be three years younger than males.

10. Entry Age

The entry age of each participant is calculated based on the participant's reported service data, but not later than any date of hire submitted by the Fund office.

11. Future Employer Contribution Rate

Assume future contribution rates will remain the same as current.

12. Changes in Assumptions

None

APPENDIX IV – METHODOLOGY AND ASSUMPTIONS

B. Actuarial Methods

1. Asset Valuation Method

Assets and liabilities for benefits paid and guaranteed by Equitable Life are excluded from the valuation. The following applies to assets held in trust.

Effective 1/1/03, the method used to value plan assets for funding purposes (i.e. for minimum funding purposes under IRS Code Section 412 and for deductibility under IRS Code Section 404) was changed from market value to actuarial value determined in accordance with Approval #15 of Revenue Procedure 2000-40.

The actuarial value is taken to be the market value of assets less unrecognized returns (or plus unrecognized losses) in each of the last five years. An unrecognized return is equal to the difference between the actual return on the market value and the expected return on the market value and is recognized over a five-year period (20% in the year incurred, and an additional 20% in each subsequent year until fully recognized; with the exception of the 2008 loss which is recognized at 10% per year due to funding relief). The actuarial value is further adjusted so that in no event will it lie outside a range of 80%-120% of market value (with the exception of the 2009 and 2010 plan years which are limited to a range of 80%-130% due to funding relief).

2. Funding Method

The entry age normal actuarial cost method is used in the funding of the Plan.

According to the entry age normal cost method, the normal cost for an individual is equal to the level annual contribution required to fully fund his or her projected retirement benefit assuming he or she entered the Plan when he or she was first eligible to do so and that the current plan provisions had always been in effect. The normal cost for the Plan as a whole is equal to the sum of the normal cost of the individuals in the Plan.

The accrued liability is equal to the present value of all projected benefits expected to be paid to current plan members less the present value of future normal cost contributions. The excess of the accrued liability over the assets of the Plan is called the unfunded accrued liability. The unfunded accrued liability is funded over a period of ten to forty years through future contributions to the Plan in excess of the annual normal cost requirements.

Entry age is the age at date of initiation or, if date is unknown, current age minus years of service. Normal cost and actuarial accrued liability are calculated on an individual basis and are allocated by service, with normal cost determined as if the current benefit accrual rate had always been in effect.

APPENDIX IV – METHODOLOGY AND ASSUMPTIONS

3. Funding Method for Accrued Benefits

The cost method for valuation of liabilities used for this valuation is the Unit Credit method. This is one of a family of valuation methods known as accrued benefit methods. The chief characteristic of accrued benefit methods is that the funding pattern follows the pattern of benefit accrual. The normal cost is determined as that portion of each participant's benefit attributable to service expected to be earned in the upcoming plan year. The actuarial liability, which is determined for each participant as of each valuation date, represents the actuarial present value of the portion of each participant's benefit attributable to service earned prior to the valuation date.

4. PRA 2010 Funding Relief

The Fund's Board of Trustees elected funding relief under § 431(b)(8) of the Code and § 304(b)(8) of ERISA, specifically:

- The “special asset valuation rule” in determining the actuarial value of plan assets which allows the Fund to recognize the 2008 investment loss over ten years, at 10% per year.
- The “special asset corridor” which allows the upper limit on the actuarial value of assets to be raised from 120% to 130% of market value of assets for plan years beginning January 1, 2009 and January 1, 2010.

5. Method Changes

None

**UFCW Local One Pension Fund
EIN: 16-6144007 / PN: 001
Special Financial Assistance Application**

Item B.5: Addendum to January 1, 2020 Zone Certification

The following assumptions were not explicitly stated in the January 1, 2020 Zone Certification.

1. Census Data, Basis for Projections

The January 1, 2019 actuarial valuation and related participant data serves as the basis for the 2020 Zone Certification.

2. Future Contributions, Contribution Base Units (CBUs) and Contribution Rates

Contribution Base Units are assumed to remain constant, and contribution rates are based on existing Collective Bargaining Agreements in effect as of January 1, 2020. For solvency projection purposes, contribution rates are expected to increase in accordance with the current Rehabilitation Plan.

3. Future Withdrawal Liability Payments

Future withdrawal liability payments are based on the actual payment schedules for withdrawals that occurred and were assessed by December 31, 2019. Scheduled payments are assumed to be 100% collectable for those employers making payments and 0% for all other past withdrawals.

4. New Entrant Profile

New entrants are assumed to replace the current active population to maintain a constant active count going forward. The new entrant distribution is shown in the following table.

Age	Service	Annual Benefit Accrual	Percent Male	Relative Proportion	Participating Status
20	0	\$28.80	44.1%	5%	Full Time
25	0	\$28.80	42.2%	10%	Full Time
30	0	\$28.80	44.3%	20%	Full Time
35	0	\$28.80	42.3%	20%	Full Time
40	0	\$28.80	27.6%	15%	Full Time
45	0	\$28.80	33.3%	10%	Full Time
50	0	\$28.80	31.6%	10%	Full Time
55	0	\$28.80	39.7%	10%	Full Time

UFCW Local One Pension Fund
EIN: 16-6144007 / PN: 001
Special Financial Assistance Application

5. Assumed Payment Form for Actives and Terminated Vested Participants

Active and terminated vested participants are assumed to be 100% married, with females 3 years younger than males, and are assumed to elect a single life annuity upon retirement.

6. Missing or Incomplete Data

In the case of missing or incomplete data, the following assumptions were made:

- In the case of missing dates of birth:
 - o 3 retired participants were assumed to have a date of birth of 2/1/1947
 - o 5 surviving spouses were assumed to have a date of birth of 7/1/1942
- In the case of retired participants who were missing Spouse Dates of Birth:
 - o 2 retired participants were assumed to have a male spouse that was 3 years older than the participant
- In the case of missing gender:
 - o 4 active participants were assumed to be male
 - o 3 surviving spouses were assumed to be female
- In the case of missing forms of payments:
 - o 6 disabled participants were assumed to have elected a single life annuity

7. Exclusions

No participants were excluded from the projections.

8. Reciprocity

In the absence of actual information, no adjustments were made to the projections to reflect reciprocity.

9. Rate of Retirement for Terminated Vested Participants

Terminated vested participants are assumed to retire when they attain their normal retirement age. (Note, the retirement rates shown in item 6, page 5, of the original certification are for active participants only.)

**UFCW Local One Pension Fund
 EIN: 16-6144007 / PN: 001
 Special Financial Assistance Application**

Item B.5: Addendum to January 1, 2020 Zone Certification

The following table provides the plan-year-by-plan-year projection demonstrating the plan year that the plan is projected to become insolvent.

<u>Date</u>	Market	Withdrawal			Assumed	Net	
	Value of	Contributions	Liability	Benefit	Investment	Investment	
	Assets		Payments	Payments	Return	Returns	
1/1/2020	\$ 265,184,102	\$ 3,432,473	\$ 1,246,609	\$ 51,725,270	\$ 2,130,881	7.00%	\$ 16,870,800
1/1/2021	232,877,834	3,741,396	1,221,609	53,770,456	2,194,807	7.00%	14,546,560
1/1/2022	196,422,137	4,078,121	1,216,609	55,500,574	2,260,651	7.00%	11,944,280
1/1/2023	155,899,923	4,445,152	1,178,676	56,807,967	2,328,471	7.00%	9,071,730
1/1/2024	111,459,044	4,800,765	1,140,744	58,423,163	2,398,325	7.00%	5,913,820
1/1/2025	62,492,884	5,184,826	1,140,744	59,519,490	2,470,275	7.00%	2,459,206
1/1/2026	9,287,895	5,599,612	1,115,967	60,454,505	2,544,383	7.00%	(1,286,446)
1/1/2027	0						



Application Checklist

v20220802p

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


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

For a plan required to submit additional information described in Addendum A of the SFA Filing Instructions, also complete Checklist Items #39.a. to #48.b., and if there is a merger as described in Addendum A, also complete Checklist Items #49 through #62.

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

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

General instructions for completing the Application Checklist:

Complete all items that are shaded: 

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

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

Instructions for specific columns:

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

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

Page Number Reference(s): For Checklist Items #21 to #28c, submit all information in a single document and identify here the relevant page numbers for each such Checklist Item.

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

Additional guidance is provided in the following columns:

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

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

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

You must select N/A if a Checklist Item # is not applicable to your application. **Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38 on the Application Checklist. If there has been an event as described in § 4262.4(f), complete Checklist Items #39.a. through #48.b., and if there has been a merger described in Addendum A, also complete Checklist Items #49 through #62. Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #39.a. through #48.b. if you are required to complete Checklist Items # 39a through #48b. Your application will also be considered incomplete if No is entered as a Plan Response for any of Checklist Items #49 through #62 if you are required to complete Checklist Items #49 through #62.**

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

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

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

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

Version Updates (newest version at top)

Version	Date updated	
v20220802p	08/02/2022	Fixed some of the shading in the checklist
v20220706p	07/06/2022	

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

v20220802p

APPLICATION CHECKLIST

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	\$764,418,250.00

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

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

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #49 through #62.

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
Plan Information, Checklist, and Certifications									
a.		Is this application a revised application submitted after the denial of a previously filed application for SFA?	Yes No	No	N/A	N/A		N/A	N/A
b.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was initially submitted under the interim final rule?	Yes No	No	N/A	N/A		N/A	N/A
c.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was submitted under the final rule?	Yes No	Yes	N/A	N/A		N/A	N/A
d.		Did the plan previously file a lock-in application?	Yes No	No	N/A	N/A	If a "lock-in" application was filed, provide the filing date.	N/A	N/A
e.		Has this plan been terminated?	Yes No	No	N/A	N/A	If terminated, provide date of plan termination.	N/A	N/A
f.		Is this plan a MPRA plan as defined under § 4262.4(a)(3) of PBGC's SFA regulation?	Yes No	No	N/A	N/A		N/A	N/A
1.	Section B, Item (1)a.	Does the application include the most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any)?	Yes No	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Pension plan documents, all versions available, and all amendments signed and dated	N/A
2.	Section B, Item (1)b.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Pension plan documents, all versions available, and all amendments signed and dated	N/A
3.	Section B, Item (1)c.	Does the application include the most recent IRS determination letter? Enter N/A if the plan does not have a determination letter.	Yes No N/A	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Pension plan documents, all versions available, and all amendments signed and dated	N/A
4.	Section B, Item (2)	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the filing date of the initial application? Enter N/A if no actuarial valuation report was prepared because it was not required for any requested year. Is each report provided as a separate document using the required filename convention?	Yes No N/A	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Most recent actuarial valuation for the plan	YYYYAVR Plan Name
5.a.		Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Rehabilitation plan (or funding improvement plan, if applicable)	N/A
5.b.	Section B, Item (3)	If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include an additional document with these details? Enter N/A if the historical document is contained in the rehabilitation plans.	Yes No N/A	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Rehabilitation plan (or funding improvement plan, if applicable)	N/A
6.	Section B, Item (4)	Does the application include the plan's most recently filed (as of the filing date of the initial application) Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)? Is the 5500 filing provided as a single document using the required filename convention?	Yes No	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name
7.a.		Does the application include the plan actuary's certification of plan status ("zone certification") for the 2018 plan year and each subsequent annual certification completed before the filing date of the initial application? Enter N/A if the plan does not have to provide certifications for any requested plan year. Is each zone certification (including the additional information identified in Checklist Items #7.b. and #7.c. below, if applicable) provided as a single document, separately for each plan year, using the required filename convention?	Yes No N/A	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Zone certification	YYYYZoneYYYYMMDD Plan Name, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared.

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

v20220802p

APPLICATION CHECKLIST

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	\$764,418,250.00

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
7.b.	Section B, Item (5)	Does the application include documentation for all zone certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes? If such information is provided in an addendum, addendums are only required for the most recent actuarial certification of plan status completed before January 1, 2021 and each subsequent annual certification. Is this information included in the single document in Checklist Item #7.a. for the applicable plan year?	Yes No N/A	N/A	N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.
7.c.		For a certification of critical and declining status, does the application include the required plan-year-by-plan-year projection (showing the items identified in Section B, Item (5)a. through (5)f. of the SFA Instructions) demonstrating the plan year that the plan is projected to become insolvent? If required, is this information included in the single document in Checklist Item #7.a. for the applicable plan year? Enter N/A if the plan entered N/A for Checklist Item #7.a. or if the application does not include a certification of critical and declining status.	Yes No N/A	N/A	N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.
8.	Section B, Item (6)	Does the application include the most recent account statements for each of the plan's cash and investment accounts? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Bank/Asset statements for all cash and investment accounts	N/A
9.	Section B, Item (7)	Does the application include the most recent plan financial statement (audited, or unaudited if audited is not available)? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
10.	Section B, Item (8)	Does the application include all of the plan's written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability? Are all such items included as a single document using the required filenaming convention?	Yes No N/A	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name
11.	Section B, Item (9)	Does the application include documentation of a death audit to identify deceased participants that was completed no earlier than one year before the plan's SFA measurement date, including identification of the service provider conducting the audit and a copy of the results of the audit provided to the plan administrator by the service provider? If applicable, has personally identifiable information in this report been redacted prior to submission to PBGC? Is this information included as a single document using the required filenaming convention?	Yes No	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name
12.	Section B, Item (10)	Does the application include information required to enable the plan to receive electronic transfer of funds if the SFA application is approved, including (if applicable) a notarized payment form? See SFA Instructions, Section B, Item (10).	Yes No	Yes	UFCW Local One Revised Wire Instructions Notarized UFCWL1Pen Revised SFA_ACH Form	N/A		Other	N/A
13.	Section C, Item (1)	Does the application include the plan's projection of expected benefit payments that should have been attached to the Form 5500 Schedule MB in response to line 8b(1) on the Form 5500 Schedule MB for plan years 2018 through the last year the Form 5500 was filed by the filing date of the initial application? Enter N/A if the plan is not required to respond Yes to line 8b(1) on the Form 5500 Schedule MB. See Template 1. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Financial assistance spreadsheet (template)	Template 1 Plan Name

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

v20220802p

APPLICATION CHECKLIST

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	\$764,418,250.00

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
14.	Section C, Item (2)	If the plan was required to enter 10,000 or more participants on line 6f of the most recently filed Form 5500 (by the filing date of the initial application), does the application include a current listing of the 15 largest contributing employers (the employers with the largest contribution amounts) and the amount of contributions paid by each employer during the most recently completed plan year before the filing date of the initial application (without regard to whether a contribution was made on account of a year other than the most recently completed plan year)? If this information is required, it is required for the 15 largest contributing employers even if the employer's contribution is less than 5% of total contributions. Enter N/A if the plan is not required to provide this information. See Template 2. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Contributing employers	Template 2 Plan Name
15.	Section C, Item (3)	Does the application include historical plan information for the 2010 plan year through the plan year immediately preceding the date the plan's initial application was filed that separately identifies: total contributions, total contribution base units (including identification of the unit used), average contribution rates, and number of active participants at the beginning of each plan year? For the same period, does the application show all other sources of non-investment income such as withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and other identifiable sources of contributions? See Template 3. Does the uploaded file use the required filenaming convention?	Yes No	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name
16.a.	Section C, Items (4)a., (4)c., and (4)f.	Does the application include the information used to determine the amount of SFA for the plan using the basic method described in § 4262.4(a)(1) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, 4A-4 SFA Details .4(a)(1) sheet and Section C, Item (4) of the SFA Filing Instructions for more details on these requirements. Does the uploaded file use the required filenaming convention?	Yes No	Yes	Revised Template 4a UFCW Local One PF	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4A Plan Name
16.b.i.	Addendum D Section C, Item (4)a. - MPRA plan information A. Addendum D Section C, Item (4)c. - MPRA plan information A.	If the plan is a MPRA plan, does the application also include the information used to determine the amount of SFA for the plan using the increasing assets method described in § 4262.4(a)(2)(i) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, 4A-5 SFA Details .4(a)(2)(i) sheet and Addendum D for more details on these requirements. Enter N/A if the plan is not a MPRA Plan.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A	UFCW Local One Pension Fund is not a MPRA plan.	N/A	N/A - included in Template 4A Plan Name
16.b.ii.	Addendum D Section C, Item (4)f. - MPRA plan information A.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the increasing assets method described in § 4262.4(a)(2)(i), does the application also explicitly identify the projected SFA exhaustion year based on the increasing assets method? See Template 4A, 4A-5 SFA Details .4(a)(2)(i) sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the present value method.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A	UFCW Local One Pension Fund is not a MPRA plan.	N/A	N/A - included in Template 4A Plan Name
16.b.iii.	Addendum D Section C, Item (4)a. - MPRA plan information B. Addendum D Section C, Item (4)c. (4)f., and (4)g. - MPRA plan information B.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the present value method described in § 4262.4(a)(2)(ii), does the application also include the information for such plans as shown in Template 4B, including 4B-1 SFA Ben Pmts sheet, 4B-2 SFA Details 4(a)(2)(ii) sheet, and 4B-3 SFA Exhaustion sheet? See Addendum D and Template 4B. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the increasing assets method.	Yes No N/A	N/A		N/A	UFCW Local One Pension Fund is not a MPRA plan.	N/A	Template 4B Plan Name
16.c.	Section C, Items (4)b. and (4)c.	Does the application include identification of the non-SFA interest rate and the SFA interest rate, including details on how each was determined? See Template 4A, 4A-1 Interest Rates sheet.	Yes No	N/A	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name

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

v20220802p

APPLICATION CHECKLIST

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	\$764,418,250.00

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Plan Name = abbreviated plan name

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
16.d.	Section C, Item (4)e.ii.	For each year in the SFA coverage period, does the application include the projected benefit payments (excluding make-up payments, if applicable), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants? See Template 4A, 4A-2 SFA Ben Pmts sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.e.	Section C, Item (4)e.iv. and (4)e.v.	For each year in the SFA coverage period, does the application include a breakdown of the administrative expenses between PBGC premiums and all other administrative expenses? Does the application include the projected total number of participants at the beginning of each plan year in the SFA coverage period? See Template 4A, 4A-3 SFA Pcount and Admin Exp sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
17.a.	Section C, Item (5)	For a plan that is not a MPRA plan, does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.a., #16.d., and #16.e. that shows the amount of SFA that would be determined using the <u>basic method</u> if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as in Checklist Item #16.a.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. If (a) the plan is a MPRA plan, or if (b) this item is not required for a plan that is not a MPRA plan, enter N/A. If entering N/A due to (b), add information in the Plan Comments to explain why this item is not required. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name
17.b.	Addendum D Section C, Item (5)	For a MPRA plan for which the requested amount of SFA is determined using the <u>increasing assets method</u> , does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.b.i., #16.d., and #16.e. that shows the amount of SFA that would be determined using the <u>increasing assets method</u> if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as used in Checklist Item #16.b.i.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the present value method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A	UFCW Local One Pension Fund is not a MPRA plan.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name
17.c.	Addendum D Section C, Item (5)	For a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> , does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Item #16.b.iii. that shows the amount of SFA that would be determined using the <u>present value method</u> if the assumptions used/methods are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's SFA interest rate which should be the same as used in Checklist Item #16.b.iii. See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the increasing assets method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Has this document been uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	UFCW Local One Pension Fund is not a MPRA plan.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5B Plan Name

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

v20220802p

APPLICATION CHECKLIST

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	\$764,418,250.00

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
18.a.	Section C, Item (6)	For a plan that is not a MPRA plan, does the application include a reconciliation of the change in the total amount of requested SFA due to each change in assumption/method from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.a? Enter N/A if the plan is not required to provide Baseline information in Checklist Item #17.a. Enter N/A if the requested SFA amount in Checklist Item #16.a. is the same as the amount shown in the Baseline details of Checklist Item #17.a. See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement. If the plan is a MPRA plan, enter N/A. If the plan is otherwise not required to provide this item, enter N/A and provide an explanation in the Plan Comments. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Revised Template 6a UFCW Local One PF	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6A Plan Name
18.b.	Addendum D Section C, Item (6)	For a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> , does the application include a reconciliation of the change in the total amount of requested SFA using the <u>increasing assets method</u> due to each change in assumption/method from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.b.i.? Enter N/A if the plan is not required to provide Baseline information in Checklist Item #17.b. Enter N/A if the requested SFA amount in Checklist Item #16.b.i. is the same as the amount shown in the Baseline details of Checklist Item #17.b. See Addendum D. See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement, and enter N/A if this item is not otherwise required. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the present value method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A	UFCW Local One Pension Fund is not a MPRA plan.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6A Plan Name
18.c.	Addendum D Section C, Item (6)	For a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> , does the application include a reconciliation of the change in the total amount of requested SFA using the <u>present value method</u> due to each change in assumption/method from Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.b.iii.? See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the increasing assets method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Has this document been uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	UFCW Local One Pension Fund is not a MPRA plan.	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6B Plan Name
19.a.	Section C, Item (7)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application include a table identifying which assumptions/methods used in determining the plan's eligibility for SFA differ from those used in the pre-2021 certification of plan status, and does that table include brief explanations as to why using those assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable (an abbreviated version of information provided in Checklist Item #27.a.)? Enter N/A if the plan is eligible for SFA under § 4262.3(a)(2) or § 4262.3(a)(4) or if the plan is eligible based on a certification of plan status completed before 1/1/2021. Also enter N/A if the plan is eligible based on a certification of plan status completed after 12/31/2020 but that reflects the same assumptions as those in the pre-2021 certification of plan status. See Template 7, 7a Assump Changes for Elig sheet. Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No N/A	N/A		N/A	No assumptions were changed from those used in the UFCW Local One Pension Fund's actuarial certification of plan status for 2020 in determining the SFA eligibility.	Financial assistance spreadsheet (template)	Template 7 Plan Name.

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

APPLICATION CHECKLIST

v20220802p

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	\$764,418,250.00

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
19.b.	Section C, Item (7)b.	Does the application include a table identifying which assumptions/methods used to determine the requested SFA differ from those used in the pre-2021 certification of plan status (except the interest rates used to determine SFA)? Does this item include brief explanations as to why using those original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? If a changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA assumptions guidance, does the application state so? This should be an abbreviated version of information provided in Checklist Item #27.b. See Template 7, 7b Assump Changes for Amount sheet. Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No	Yes	Revised Template 7 UFCW Local One PF	N/A		Financial assistance spreadsheet (template)	Template 7 Plan Name
20.a.		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	Revised Template 8 UFCW Local One PF	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 8 Plan Name
20.b.	Section C, Item (8)	Does the application separately show the amounts of projected withdrawal liability payments for employers that are currently withdrawn as of the date the initial application is filed, and assumed future withdrawals? Does the application also provide the projected number of active participants at the beginning of each plan year? See Template 8.	Yes No	Yes	N/A - include as part of Checklist Item #20.a.	N/A		N/A	N/A - included in Template 8 Plan Name
21.	Section D	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor and include the printed name and title of the signer?	Yes No	Yes	Revised SFA App UFCW Local One PF		Revised SFA App UFCW Local One PF	Financial Assistance Application	SFA App Plan Name
22.a.		For a plan that is not a MPRA plan, does the application include an optional cover letter? Enter N/A if the plan is a MPRA plan, or if the plan is not a MPRA plan and did not include an optional cover letter.	Yes N/A	Yes	N/A - included as part of SFA App Plan Name		For each Checklist Item #21 through #28.c., identify the relevant page number(s) within the single document.	N/A	N/A - included as part of SFA App Plan Name
22.b.	Section D, Item (1)	For a plan that is a MPRA plan, does the application include a cover letter? Does the cover letter identify the calculation method (basic method, increasing assets method, or present value method) that provides the greatest amount of SFA? For a MPRA plan with a partition, does the cover letter include a statement that the plan has been partitioned under section 4233 of ERISA? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		UFCW Local One PF is not a MPRA plan	N/A	N/A - included as part of SFA App Plan Name
23.	Section D, Item (2)	Does the application include the name, address, email, and telephone number of the plan sponsor, plan sponsor's authorized representative, and any other authorized representatives?	Yes No	N/A	N/A - included as part of SFA App Plan Name		This information was previously provided as part of the original application filed on 12/28/2022.	N/A	N/A - included as part of SFA App Plan Name
24.	Section D, Item (3)	Does the application identify the eligibility criteria in § 4262.3 that qualifies the plan as eligible to receive SFA, and include the requested information for each item that is applicable, as described in Section D, Item (3) of the SFA Filing Instructions?	Yes No	N/A	N/A - included as part of SFA App Plan Name		This information was previously provided as part of the original application filed on 12/28/2022.	N/A	N/A - included as part of SFA App Plan Name
25.a.		If the plan's application is submitted on or before March 11, 2023, does the application identify the plan's priority group (see § 4262.10(d)(2))? Enter N/A if the plan's application is submitted after March 11, 2023.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		This information was previously provided as part of the original application filed on 12/28/2022.	N/A	N/A - included as part of SFA App Plan Name
	Section D, Item (4)								

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

v20220802p

APPLICATION CHECKLIST

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

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	\$764,418,250.00

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

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #49 through #62.

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
25.b.	Section D, Item (4)	If the plan is submitting an emergency application under § 4262.10(f), is the application identified as an emergency application with the applicable emergency criteria identified? Enter N/A if the plan is not submitting an emergency application.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
26.	Section D, Item (5)	Does the application include a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used in the basic method (and in the increasing assets method for a MPRA plan)?	Yes No	Yes	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
27.a.	Section D, Item (6)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application identify which assumptions/methods (if any) used in showing the plan's eligibility for SFA differ from those used in the most recent certification of plan status completed before 1/1/2021? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Enter N/A if the plan is not eligible under § 4262.3(a)(1) or § 4262.3(a)(3). Enter N/A if there are no such assumption changes.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		No assumptions were changed from those used in the UFCW Local One Pension Fund's actuarial certification of plan status for 2020 in determining the SFA eligibility.	N/A	N/A - included as part of SFA App Plan Name
27.b.	Section D, Item (6)b.	Does the application identify which assumptions/methods (if any) used to determine the requested SFA amount differ from those used in the most recent certification of plan status completed before 1/1/2021 (excluding the plan's non-SFA and SFA interest rates, which must be the same as the interest rates required by § 4262.4(e)(1) and (2))? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA Assumptions?	Yes No	Yes	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
27.c.	Section D, Item (6)	If the mortality assumption uses a plan-specific mortality table or a plan-specific adjustment to a standard mortality table (regardless of if the mortality assumption is changed or unchanged from that used in the most recent certification of plan status completed before 1/1/2021), is supporting information provided that documents the methodology used and the rationale for selection of the methodology used to develop the plan-specific rates, as well as detailed information showing the determination of plan credibility and plan experience? Enter N/A if the mortality assumption does not use a plan-specific mortality table or a plan-specific adjustment to a standard mortality table for eligibility or for determining the SFA amount.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		The mortality assumption does not use a plan-specific mortality table.	N/A	N/A - included as part of SFA App Plan Name
28.a.	Section D, Item (7)	Does the application include, for an eligible plan that implemented a suspension of benefits under section 305(e)(9) or section 4245(a) of ERISA, a narrative description of how the plan will reinstate the benefits that were previously suspended and a proposed schedule of payments (equal to the amount of benefits previously suspended) to participants and beneficiaries? Enter N/A for a plan that has not implemented a suspension of benefits.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Plan did not implement a suspension of benefits.	N/A	N/A - included as part of SFA App Plan Name
28.b.	Section D, Item (7)	If Yes was entered for Checklist Item #28.a., does the proposed schedule show the yearly aggregate amount and timing of such payments, and is it prepared assuming the effective date for reinstatement is the day after the SFA measurement date? Enter N/A for a plan that entered N/A for Checklist Item #28.a.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Plan did not implement a suspension of benefits.	N/A	N/A - included as part of SFA App Plan Name

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

v20220802p

APPLICATION CHECKLIST

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	\$764,418,250.00

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

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

Unless otherwise specified:
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Plan Name = abbreviated plan name

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
28.c.	Section D, Item (7)	If the plan restored benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date, does the proposed schedule reflect the amount and timing of payments of restored benefits and the effect of the restoration on the benefits remaining to be reinstated? Enter N/A for a plan that did not restore benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date. Also enter N/A for a plan that entered N/A for Checklist Items #28.a. and #28.b.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Plan did not implement a suspension of benefits.	N/A	N/A - included as part of SFA App Plan Name
29.a.	Section E, Item (1)	Does the application include a fully completed Application Checklist, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), and SFA amount requested)?	Yes No	Yes	Revised AppChecklist UFCW Local One PF	N/A		Special Financial Assistance Checklist	App Checklist Plan Name
29.b.	Section E, Item (1) - Addendum A	If the plan is required to provide information required by Addendum A of the SFA Filing Instructions (for "certain events"), are the additional Checklist Items #39.a. through #48.b. completed? Enter N/A if the plan is not required to submit the additional information described in Addendum A.	Yes No N/A	N/A	N/A	N/A	Plan is not required to submit the additional information described in Addendum A.	Special Financial Assistance Checklist	N/A
30.	Section E, Item (2)	If the plan claims SFA eligibility under § 4262.3(a)(1) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include: (i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)? (ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used? (iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification? Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? If the plan does not claim SFA eligibility under § 4262.3(a)(1) or claims SFA eligibility under § 4262.3(a)(1) using a zone certification completed before January 1, 2021, enter N/A. Is the information for this Checklist Item #30.a. contained in a single document and uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	UFCW Local One Pension Fund claims eligibility under Sec. 4262.3(a)(1) using a zone certification completed before January 1, 2021.	Financial Assistance Application	SFA Elig Cert CD Plan Name
31.a.	Section E, Item (3)	If the plan claims SFA eligibility under § 4262.3(a)(3) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include: (i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)? (ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used? (iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification? Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? If the plan does not claim SFA eligibility under § 4262.3(a)(3) or claims SFA eligibility under § 4262.3(a)(3) using a zone certification completed before January 1, 2021, enter N/A. Is the information for Checklist Items #31.a. and #31.b. contained in a single document and uploaded using the required filenaming convention?		N/A		N/A	UFCW Local One Pension Fund claims eligibility under Sec. 4262.3(a)(1) using a zone certification completed before January 1, 2021.	Financial Assistance Application	SFA Elig Cert C Plan Name

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

v20220802p

APPLICATION CHECKLIST

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Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	\$764,418,250.00

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

Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
31.b.	Section E, Item (3)	Yes No N/A	N/A	N/A - included with SFA Elig Cert C Plan Name	N/A	UFCW Local One Pension Fund claims eligibility under Sec. 4262.3(a)(1) using a zone certification completed before January 1, 2021.	Financial Assistance Application	N/A - included in SFA Elig Cert C Plan Name
32.	Section E, Item (4)	Yes No N/A	Yes	Revised PG Cert UFCW Local One PF	N/A		Financial Assistance Application	PG Cert Plan Name
33.a.		Yes No	Yes	Revised SFA Amount Cert UFCW Local One PF	N/A		Financial Assistance Application	SFA Amount Cert Plan Name
33.b.	Section E, Item (5)	Yes No N/A	N/A	N/A - included with SFA Amount Cert Plan Name	N/A	UFCW Local One Pension Fund is not a MPRA plan.	N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name

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

v20220802p

APPLICATION CHECKLIST

Plan name:	UFCW Local One PF
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PN:	001
SFA Amount Requested:	\$764,418,250.00

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
34.	Section E, Item (6)	Does the application include the plan sponsor's identification of the amount of fair market value of assets at the SFA measurement date and certification that this amount is accurate? Does the application also include: (i) information that substantiates the asset value and how it was developed (e.g., trust or account statements, specific details of any adjustments)? (ii) a reconciliation of the fair market value of assets from the date of the most recent audited plan financial statements to the SFA measurement date (showing beginning and ending fair market value of assets for this period as well as the following items for the period: contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income)? With the exception of account statements and financial statements already provided as Checklist Items #8 and #9, is all information contained in a single document that is uploaded using the required filenaming convention?	Yes No	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Financial Assistance Application	FMV Cert Plan Name
35.	Section E, Item (7)	Does the application include a copy of the executed plan amendment required by § 4262.6(c)(1) of PBGC's SFA regulation which (i) is signed by authorized trustee(s) of the plan and (ii) includes the plan compliance language in Section E, Item (7) of the SFA Filing Instructions?	Yes No	N/A		N/A	This information was previously provided as part of the original application filed on 12/28/2022.	Pension plan documents, all versions available, and all amendments signed and dated	Compliance Amend Plan Name
36.	Section E, Item (8)	In the case of a plan that suspended benefits under section 305(c)(9) or section 4245 of ERISA, does the application include: (i) a copy of the proposed plan amendment(s) required by § 4262.6(c)(2) to reinstate suspended benefits and pay make-up payments? (ii) a certification by the plan sponsor that the proposed plan amendment(s) will be timely adopted? Is the certification signed by either all members of the plan's board of trustees or by one or more trustees duly authorized to sign the certification on behalf of the entire board (including, if applicable, documentation that substantiates the authorization of the signing trustees)? Enter N/A if the plan has not suspended benefits. Is all information included in a single document that is uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	UFCW Local One PF did not suspend benefits	Pension plan documents, all versions available, and all amendments signed and dated	Reinstatement Amend Plan Name
37.	Section E, Item (9)	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a copy of the executed plan amendment required by § 4262.9(c)(2)? Enter N/A if the plan was not partitioned. Is the document uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	UFCW Local One PF was not partitioned	Pension plan documents, all versions available, and all amendments signed and dated	Partition Amend Plan Name
38.	Section E, Item (10)	Does the application include one or more copies of the penalties of perjury statement (see Section E, Item (10) of the SFA Filing Instructions) that (a) are signed by an authorized trustee who is a current member of the board of trustees, and (b) includes the trustee's printed name and title. Is all such information included in a single document and uploaded using the required filenaming convention?	Yes No	Yes	Revised Penalty UFCW Local One PF	N/A		Financial Assistance Application	Penalty Plan Name

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

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

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

v20220802p

APPLICATION CHECKLIST

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	\$764,418,250.00

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
39.b.i.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.i. that shows the determination of the SFA amount using the <u>increasing assets method</u> as if any events had not occurred? See Template 4A, sheet <i>4A-5 SFA Details .5(a)(2)(i)</i> . Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A		N/A - included as part of file in Checklist Item #39.a.	N/A		N/A	N/A - included as part of file in Checklist Item #39.a.
39.b.ii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.ii. that explicitly identifies the projected SFA exhaustion year based on the <u>increasing assets method</u> ? See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A			N/A		N/A	N/A - included as part of file in Checklist Item #39.a.
39.b.iii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include an additional version of Checklist Item #16.b.iii. that shows the determination of the SFA amount using the <u>present value method</u> as if any events had not occurred? See Template 4B, sheet <i>4B-1 SFA Ben Pmts</i> , sheet <i>4B-2 SFA Details .4(a)(2)(ii)</i> , and sheet <i>4B-3 SFA Exhaustion</i> . Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the increasing assets method.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4B Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4B Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
40.	Addendum A for Certain Events Section C, Item (4)	For any merger, does the application show the SFA determination for this plan <u>and for each plan merged into this plan</u> (each of these determined as if they were still separate plans)? See Template 4A for a non-MPRA plan using the basic method, and for a MPRA plan using the increasing assets method. See Template 4B for a MPRA Plan using the present value method. Enter N/A if the plan has not experienced a merger.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For an additional submission due to a merger, <i>Template 4A (or Template 4B) Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
41.a.	Addendum A for Certain Events Section D	Does the application include a narrative description of any event and any merger, including relevant supporting documents which may include plan amendments, collective bargaining agreements, actuarial certifications related to a transfer or merger, or other relevant materials?	Yes No		N/A - included as part of SFA App Plan Name		For each Checklist Item #41.a. through #44.b., identify the relevant page number(s) within the single document.	Financial Assistance Application	<i>SFA App Plan Name</i>
41.b.	Addendum A for Certain Events Section D	For a transfer or merger event, does the application include identifying information for all plans involved including plan name, EIN and plan number, and the date of the transfer or merger?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
42.a.	Addendum A for Certain Events Section D	Does the narrative description in the application identify the amount of SFA reflecting any event, the amount of SFA determined as if the event had not occurred, and confirmation that the requested SFA is no greater than the amount that would have been determined if the event had not occurred, unless the event is a contribution rate reduction and such event lessens the risk of loss to plan participants and beneficiaries?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
42.b.	Addendum A for Certain Events Section D	For a merger, is the determination of SFA as if the event had not occurred equal to the sum of the amount that would be determined for this plan and each plan merged into this plan (each as if they were still separate plans)? Enter N/A if the event described in Checklist Item #41.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name

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

v20220802p

APPLICATION CHECKLIST

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

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	\$764,418,250.00

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

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #49 through #62.

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
43.a.	Addendum A for Certain Events Section D	Does the application include an additional version of Checklist Item #24 that shows the determination of SFA eligibility as if any events had not occurred?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
43.b.	Addendum A for Certain Events Section D	For any merger, does this item include demonstrations of SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.a.	Addendum A for Certain Events Section D	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a detailed demonstration that shows that the event lessens the risk of loss to plan participants and beneficiaries? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.b.	Addendum A for Certain Events Section D	Does the demonstration in Checklist Item #44.a. also identify all assumptions used, supporting rationale for the assumptions and other relevant information? Enter N/A if the plan entered N/A for Checklist Item #44.a.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
45.a.	Addendum A for Certain Events Section E, Items (2) and (3)	Does the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA eligibility but with eligibility determined as if any events had not occurred? This should be in the format of Checklist Item #30 if the SFA eligibility is based on the plan status of critical and declining using a zone certification completed on or after January 1, 2021. This should be in the format of Checklist Items #31.a. and #31.b. if the SFA eligibility is based on the plan status of critical using a zone certification completed on or after January 1, 2021. If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A. Is all relevant information contained in a single document and uploaded using the required filenaming convention?	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name CE
45.b.	Addendum A for Certain Events Section E, Items (2) and (3)	For any merger, does the application include additional certifications of the SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A. Enter N/A if the event described in Checklist Item #41.a. was not a merger.	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name Merged CE "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
46.a.	Addendum A for Certain Events Section E, Item (5)	Does the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA amount (in the format of Checklist Item #33.a.), but with the SFA amount determined as if any events had not occurred?	Yes No			N/A		Financial Assistance Application	SFA Amount Cert Plan Name CE

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

v20220802p

APPLICATION CHECKLIST

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

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	\$764,418,250.00

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

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #49 through #62.

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

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

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

Plans that have experienced mergers identified in § 4262.4(f)(1)(ii) must complete Checklist Items #49 through #62. If you are required to complete Checklist Items #49 through #62, your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #49 through #62. All other plans should not provide any responses for Checklist Items #49 through #62.

49.	Addendum A for Certain Events Section B, Item (1)a.	In addition to the information provided with Checklist Item #1, does the application also include similar plan documents and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
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Application to PBGC for Approval of Special Financial Assistance (SFA)

v20220802p

APPLICATION CHECKLIST

Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	\$764,418,250.00

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

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

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #49 through #62.

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

Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
50.	Addendum A for Certain Events Section B, Item (1)b.	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
51.	Addendum A for Certain Events Section B, Item (1)c.	Yes No N/A			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
52.	Addendum A for Certain Events Section B, Item (2)	Yes No			N/A	Identify here how many reports are provided.	Most recent actuarial valuation for the plan	YYYYA/R Plan Name Merged, where "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
53.	Addendum A for Certain Events Section B, Item (3)	Yes No			N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
54.	Addendum A for Certain Events Section B, Item (4)	Yes No			N/A		Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name Merged, where "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
55.	Addendum A for Certain Events Section B, Item (5)	Yes No			N/A	Identify how many zone certifications are provided.	Zone certification	YYYYZoneYYYYMMDD Plan Name Merged, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared. "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
56.	Addendum A for Certain Events Section B, Item (6)	Yes No			N/A		Bank/Asset statements for all cash and investment accounts	N/A
57.	Addendum A for Certain Events Section B, Item (7)	Yes No			N/A		Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
58.	Addendum A for Certain Events Section B, Item (8)	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name Merged, where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
59.	Addendum A for Certain Events Section B, Item (9)	Yes No					Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name Merged, where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
60.	Addendum A for Certain Events Section C, Item (1)	Yes No N/A					Financial assistance spreadsheet (template)	Template 1 Plan Name Merged, where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.

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

v20220802p

APPLICATION CHECKLIST

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Plan name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Amount Requested:	\$764,418,250.00

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

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

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #49 through #62.

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
61.	Addendum A for Certain Events Section C, Item (2)	In addition to the information provided with Checklist Item #14, does the application include the same information in the format of Template 2 (if required based on the participant threshold) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if each plan that merged into this plan has less than 10,000 participants on line 6f of the most recently filed Form 5500.	Yes No N/A					Contributing employers	Template 2 Plan Name Merged , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
62.	Addendum A for Certain Events Section C, Item (3)	In addition to the information provided with Checklist Item #15, does the application include similar information in the format of Template 3 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)?	Yes No					Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name Merged , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.

Illustration of Rate Calculation in Baseline Projection

Employer A - Ongoing

Year	Contribution Amount	Base Units	Rate Increase	Effective Rate
2019	\$ 73,143.49	338		\$ 216.40
2020	\$ 80,457.84	338	10.00%	\$ 238.04
2021	\$ 87,699.04	338	9.00%	\$ 259.46
2022	\$ 95,591.96	338	9.00%	\$ 282.82
2023	\$ 104,195.23	338	9.00%	\$ 308.27
2024	\$ 104,195.23	338	0.00%	\$ 308.27
2025	\$ 104,195.23	338	0.00%	\$ 308.27
2026+	\$ 104,195.23	338	0.00%	\$ 308.27

Employer B - Withdrawn

Year	Contribution Amount	Base Units	Rate Increase	Effective Rate
2019	\$ 336,408.84	591		\$ 569.22
2020	\$ 384,010.69	591	14.15%	\$ 649.76
2021	\$ -	591	Withdrawn	\$ -
2022	\$ -	591	Withdrawn	\$ -
2023	\$ -	591	Withdrawn	\$ -
2024	\$ -	591	Withdrawn	\$ -
2025	\$ -	591	Withdrawn	\$ -
2026+	\$ -	591	Withdrawn	\$ -

All Employers

Year	Contribution Amount	Base Units	Composite Rate Increase	Effective Rate
2019	\$ 3,168,992.90	13,466		\$ 235.33
2020	\$ 3,432,473.23	13,466	8.31%	\$ 254.90
2021	\$ 1,419,452.40	13,466	-58.65%	\$ 105.41
2022	\$ 1,535,619.84	13,466	8.18%	\$ 114.04
2023	\$ 1,619,079.46	13,466	5.43%	\$ 120.23
2024	\$ 1,640,418.75	13,466	1.32%	\$ 121.82
2025	\$ 1,658,412.61	13,466	1.10%	\$ 123.16
2026+	\$ 1,666,148.67	13,466	0.47%	\$ 123.73

Additional Information on Contribution Rates for Baseline Purposes

Response to PBGC's question 2 in its April 6, 2023 email asking for a narrative and a numerical example to explain how the contribution rates for baseline purposes were calculated.

The contribution rates provided in the baseline projection were calculated in the following manner:

The average contribution rate for each ongoing employer in 2019 (the basis for the 2020 PPA certification) was projected, separately for each employer, based on annual contribution rate increases, including those required in the CBAs in effect as of July 9, 2021.

For those employers that subsequently withdrew, the contribution rate was set at zero for the period after the withdrawal.

Base units were assumed to remain constant during the projection period based on the amounts reported in the 2020 PPA certification. No decreases in base units due to withdrawals were assumed because the withdrawals were reflected in the projected contribution rates.

These projected contribution rates were then used to develop annual contributions for each employer, and added together to provide projected total contributions for each year.

The effective contribution rates were then calculated by dividing the total contribution amounts by the base unit amounts.

The overall result was a significant decline in projected contributions due primarily to the withdrawals in 2020 and 2021, and a corresponding decline in the average contribution rate.

An illustration for an ongoing employer and a withdrawn employer, and the total for all employers, is provided on the attached Excel file.

**ACH VENDOR/MISCELLANEOUS PAYMENT
ENROLLMENT FORM**

OMB No. 1530-0069

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

PRIVACY ACT STATEMENT

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


AGENCY INFORMATION

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

PAYEE/COMPANY INFORMATION

NAME	SSN NO. OR TAXPAYER ID NO.
ADDRESS	
CONTACT PERSON NAME:	TELEPHONE NUMBER: ()

FINANCIAL INSTITUTION INFORMATION

NAME: The Northern Trust Company	
ADDRESS: 333 S. Wabash, WB-42	
Chicago, IL 60604	
ACH COORDINATOR NAME: Clayton Robinson	TELEPHONE NUMBER: (312) 444-4347
NINE-DIGIT ROUTING TRANSIT NUMBER: <u> 0 </u> <u> 7 </u> <u> 1 </u> <u> 0 </u> <u> 0 </u> <u> 0 </u> <u> 1 </u> <u> 5 </u> <u> 2 </u>	
DEPOSITOR ACCOUNT TITLE: UFCW 1 PENSION - SFA	
DEPOSITOR ACCOUNT NUMBER: 	LOCKBOX NUMBER:
TYPE OF ACCOUNT: <input checked="" type="checkbox"/> CHECKING <input type="checkbox"/> SAVINGS <input type="checkbox"/> LOCKBOX	
SIGNATURE AND TITLE OF AUTHORIZED OFFICIAL: (Could be the same as ACH Coordinator) <i>Clayton Robinson</i> Second Vice President	TELEPHONE NUMBER: (312) 444-4347

AUTHORIZED FOR LOCAL REPRODUCTION

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

Instructions for Completing SF 3881 Form

Make three copies of form after completing. Copy 1 is the Agency Copy; copy 2 is the Payee/Company Copy; and copy 3 is the Financial Institution Copy.

1. Agency Information Section - Federal agency prints or types the name and address of the Federal program agency originating the vendor/miscellaneous payment, agency identifier, agency location code, contact person name and telephone number of the agency. Also, the appropriate box for ACH format is checked.
2. Payee/Company Information Section - Payee prints or types the name of the payee/company and address that will receive ACH vendor/miscellaneous payments, social security or taxpayer ID number, and contact person name and telephone number of the payee/company. Payee also verifies depositor account number, account title, and type of account entered by your financial institution in the Financial Institution Information Section.
3. Financial Institution Information Section - Financial institution prints or types the name and address of the payee/company's financial institution who will receive the ACH payment, ACH coordinator name and telephone number, nine-digit routing transit number, depositor (payee/company) account title and account number. Also, the box for type of account is checked, and the signature, title, and telephone number of the appropriate financial institution official are included.

Burden Estimate Statement

The estimated average burden associated with this collection of information is 15 minutes per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Bureau of the Fiscal Service, Forms Management Officer, Parkersburg, WV 26106-1328. THIS ADDRESS SHOULD ONLY BE USED FOR COMMENTS AND/OR SUGGESTIONS CONCERNING THE AMOUNT OF TIME SPENT COLLECTING THE DATA. DO NOT SEND THE COMPLETED PAPERWORK TO THE ADDRESS ABOVE FOR PROCESSING.



March 3, 2023

Mr. Gordon Hartogensis
Director, Pension Benefit Guaranty Corporation 1200 K Street, NW
Washington, DC 20005-4026

Re: UFCW Local One Pension Fund

Dear Mr. Hartogensis:

Below are the wire instructions that you can wire the SFA proceeds to for the above mentioned client.

Wire Instructions:

Bank Name: The Northern Trust Company
Bank Address: 333 S. Wabash, Chicago, Illinois 60604
ABA No.: 071000152
Account Name: Master Trust Incoming Wire Account
Account Number: [REDACTED]
Reference: [REDACTED] UFCW 1 PENSION - SFA

Please do not hesitate to contact me with any questions at (312) 557-2710

Sincerely,

Clayton Robinson

Clayton Robinson
Second Vice President

Paul D. Harris



TEMPLATE 4A

v20220802p

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

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

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

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

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

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

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

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

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

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

The information to be provided is:

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

- a. The amount of SFA calculated using the "basic method", determined as a lump sum as of the SFA measurement date.
- b. Non-SFA interest rate required under § 4262.4(e)(1) of PBGC's SFA regulation, including supporting details on how it was determined.
[Sheet: 4A-1 Interest Rates]
- c. SFA interest rate required under § 4262.4(e)(2) of PBGC's SFA regulation, including supporting details on how it was determined.
[Sheet: 4A-1 Interest Rates]
- d. Fair market value of assets as of the SFA measurement date. This amount should include any assets at the SFA measurement date attributable to financial assistance received by the plan under section 4261 of ERISA, but should not reflect a payable for amounts owed to PBGC for all amounts of such financial assistance received by the plan.

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

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

[Sheet: 4A-2 SFA Ben Pmts]

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

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

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

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

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

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

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

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

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

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

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

Additional instructions for each individual worksheet:

Sheet

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

See instructions on 4A-1 Interest Rates.

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

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

On this sheet, you will provide:

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

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

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

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

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

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

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

On this sheet, you will provide:

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

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

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

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

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

On this sheet, you will provide:

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

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

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

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

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

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

On this sheet, you will provide:

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

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

Version Updates (newest version at top)

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

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

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

PLAN INFORMATION

Abbreviated Plan Name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
Initial Application Date:	12/28/2022
SFA Measurement Date:	09/30/2033
Last day of first plan year ending after the measurement date:	12/31/2022

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

Non-SFA Interest Rate Used:	5.58%	Rate used in projection of non-SFA assets.
SFA Interest Rate Used:	3.36%	Rate used in projection of SFA assets.

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

Plan Interest Rate:	7.00%	Interest rate used for the funding standard account projections in the plan's most recently completed certification of plan status before 1/1/2021.
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Corresponding ERISA Section 303(h)(2)(C)(i), (ii), and (iii) rates disregarding modifications made under clause (iv) of such section.

Month Year	(i)	(ii)	(iii)		
Month in which plan's initial application is filed, and corresponding segment rates (leave (i), (ii), and (iii) blank if the IRS Notice for this month has not yet been issued):	December, 2022	1.95%	3.50%	3.85%	24-month average segment rates without regard to interest rate stabilization rules. These rates are issued by IRS each month. For example, the applicable segment rates for August 2021 are 1.13%, 2.70%, and 3.38%. Those rates were issued in IRS Notice 21-50 on August 16, 2021 (see page 2 of notice under the heading "24-Month Average Segment Rates Without 25-Year Average Adjustment"). They are also available on IRS' Funding Yield Curve Segment Rate Tables web page (See Funding Table 3 under the heading "24-Month Average Segment Rates Not Adjusted").
1 month preceding month in which plan's initial application is filed, and corresponding segment rates:	November, 2022	1.76%	3.36%	3.76%	
2 months preceding month in which plan's initial application is filed, and corresponding segment rates:	October, 2022	1.57%	3.21%	3.66%	
3 months preceding month in which plan's initial application is filed, and corresponding segment rates:	September, 2022	1.41%	3.09%	3.58%	

Non-SFA Interest Rate Limit (lowest 3rd segment rate plus 200 basis points):	5.58%	This amount is calculated based on the other information entered above.
Non-SFA Interest Rate Calculation (lesser of Plan Interest Rate and Non-SFA Interest Rate Limit):	5.58%	This amount is calculated based on the other information entered above.
Non-SFA Interest Rate Match Check:	Match	If the non-SFA Interest Rate Calculation is not equal to the non-SFA Interest Rate Used, provide explanation below.

SFA Interest Rate Limit (lowest average of the 3 segment rates plus 67 basis points):	3.36%	This amount is calculated based on the other information entered.
SFA Interest Rate Calculation (lesser of Plan Interest Rate and SFA Interest Rate Limit):	3.36%	This amount is calculated based on the other information entered above.
SFA Interest Rate Match Check:	Match	If the SFA Interest Rate Calculation is not equal to the SFA Interest Rate Used, provide explanation below.

TEMPLATE 4A - Sheet 4A-2

v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
SFA Measurement Date:	09/30/2033

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

PROJECTED BENEFIT PAYMENTS for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
09/30/2022	12/31/2022	\$11,629,917	\$2,962,224	\$16,168	\$0	\$14,608,309
01/01/2023	12/31/2023	\$45,612,771	\$13,722,181	\$121,400	\$0	\$59,456,352
01/01/2024	12/31/2024	\$44,614,188	\$15,701,827	\$171,170	\$0	\$60,487,185
01/01/2025	12/31/2025	\$43,603,789	\$17,538,297	\$209,933	\$48	\$61,352,067
01/01/2026	12/31/2026	\$42,534,654	\$19,391,303	\$245,730	\$141	\$62,171,828
01/01/2027	12/31/2027	\$41,421,348	\$21,402,275	\$280,906	\$308	\$63,104,836
01/01/2028	12/31/2028	\$40,247,288	\$23,056,089	\$307,704	\$572	\$63,611,653
01/01/2029	12/31/2029	\$39,059,793	\$24,674,434	\$326,506	\$913	\$64,061,646
01/01/2030	12/31/2030	\$37,815,673	\$26,191,967	\$343,336	\$2,207	\$64,353,183
01/01/2031	12/31/2031	\$36,529,371	\$27,493,880	\$361,145	\$4,282	\$64,388,678
01/01/2032	12/31/2032	\$35,221,357	\$28,389,204	\$377,918	\$7,329	\$63,995,808
01/01/2033	12/31/2033	\$33,862,982	\$29,036,180	\$389,193	\$11,113	\$63,299,467
01/01/2034	12/31/2034	\$32,470,759	\$29,546,993	\$397,161	\$15,411	\$62,430,324
01/01/2035	12/31/2035	\$31,046,335	\$30,003,647	\$401,814	\$20,332	\$61,472,128
01/01/2036	12/31/2036	\$29,592,665	\$30,323,482	\$408,495	\$25,854	\$60,350,496
01/01/2037	12/31/2037	\$28,109,529	\$30,355,370	\$409,956	\$31,796	\$58,906,651
01/01/2038	12/31/2038	\$26,601,067	\$30,538,680	\$412,579	\$38,386	\$57,590,712
01/01/2039	12/31/2039	\$25,070,805	\$30,510,134	\$420,554	\$44,943	\$56,046,436
01/01/2040	12/31/2040	\$23,523,269	\$30,295,696	\$420,280	\$51,636	\$54,290,881
01/01/2041	12/31/2041	\$21,964,132	\$30,123,531	\$418,014	\$58,394	\$52,564,071
01/01/2042	12/31/2042	\$20,401,097	\$29,846,011	\$411,535	\$65,161	\$50,723,804
01/01/2043	12/31/2043	\$18,840,733	\$29,531,409	\$414,289	\$72,171	\$48,858,602
01/01/2044	12/31/2044	\$17,292,971	\$29,058,436	\$408,719	\$79,073	\$46,839,199
01/01/2045	12/31/2045	\$15,767,130	\$28,527,700	\$399,370	\$86,065	\$44,780,265
01/01/2046	12/31/2046	\$14,274,420	\$27,915,677	\$389,508	\$93,102	\$42,672,707
01/01/2047	12/31/2047	\$12,825,929	\$27,149,828	\$389,307	\$100,104	\$40,465,167
01/01/2048	12/31/2048	\$11,432,698	\$26,289,270	\$379,932	\$107,374	\$38,209,274
01/01/2049	12/31/2049	\$10,105,322	\$25,380,096	\$365,799	\$114,497	\$35,965,713
01/01/2050	12/31/2050	\$8,853,502	\$24,352,158	\$354,533	\$121,555	\$33,681,748
01/01/2051	12/31/2051	\$7,685,611	\$23,275,974	\$341,381	\$128,524	\$31,431,491

TEMPLATE 4A - Sheet 4A-3

v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	UFCW Local One PF	
EIN:	16-6144007	
PN:	001	
SFA Measurement Date:	09/30/2033	

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

SFA Measurement Date / Plan Year Start Date		Plan Year End Date	Total Participant Count at Beginning of Plan Year	PROJECTED ADMINISTRATIVE EXPENSES for:		
				PBGC Premiums	Other	Total
09/30/2022	12/31/2022	N/A	\$613,664	\$346,584	\$960,248	
01/01/2023	12/31/2023	18,972.28	\$664,030	\$1,427,926	\$2,091,956	
01/01/2024	12/31/2024	18,713.07	\$674,606	\$1,470,764	\$2,145,370	
01/01/2025	12/31/2025	18,442.72	\$684,806	\$1,514,887	\$2,199,693	
01/01/2026	12/31/2026	18,162.49	\$694,633	\$1,560,333	\$2,254,966	
01/01/2027	12/31/2027	17,872.13	\$704,033	\$1,607,143	\$2,311,177	
01/01/2028	12/31/2028	17,572.58	\$713,000	\$1,655,358	\$2,368,358	
01/01/2029	12/31/2029	17,263.43	\$721,470	\$1,705,018	\$2,426,489	
01/01/2030	12/31/2030	16,945.43	\$729,426	\$1,756,169	\$2,485,595	
01/01/2031	12/31/2031	16,618.25	\$864,149	\$1,808,854	\$2,673,003	
01/01/2032	12/31/2032	16,282.41	\$872,086	\$1,863,120	\$2,735,206	
01/01/2033	12/31/2033	15,937.78	\$879,237	\$1,919,013	\$2,798,250	
01/01/2034	12/31/2034	15,584.59	\$885,544	\$1,976,584	\$2,862,128	
01/01/2035	12/31/2035	15,222.80	\$890,937	\$2,035,881	\$2,926,818	
01/01/2036	12/31/2036	14,852.61	\$895,349	\$2,096,958	\$2,992,306	
01/01/2037	12/31/2037	14,474.30	\$898,720	\$2,159,866	\$3,058,586	
01/01/2038	12/31/2038	14,087.99	\$900,975	\$2,224,662	\$3,125,638	
01/01/2039	12/31/2039	13,693.80	\$902,039	\$2,291,402	\$3,193,441	
01/01/2040	12/31/2040	13,291.87	\$901,830	\$2,360,144	\$3,261,974	
01/01/2041	12/31/2041	12,882.35	\$900,266	\$2,430,949	\$3,331,214	
01/01/2042	12/31/2042	12,465.81	\$897,291	\$2,503,877	\$3,401,168	
01/01/2043	12/31/2043	12,042.64	\$892,836	\$2,578,993	\$3,471,830	
01/01/2044	12/31/2044	11,613.85	\$886,877	\$2,656,363	\$3,543,240	
01/01/2045	12/31/2045	11,180.52	\$879,400	\$2,736,054	\$3,615,454	
01/01/2046	12/31/2046	10,743.93	\$870,412	\$2,818,136	\$3,688,548	
01/01/2047	12/31/2047	10,305.58	\$859,947	\$2,902,680	\$3,762,626	
01/01/2048	12/31/2048	9,867.17	\$848,065	\$2,989,760	\$3,837,825	
01/01/2049	12/31/2049	9,430.39	\$834,839	\$3,079,453	\$3,914,292	
01/01/2050	12/31/2050	8,997.32	\$820,396	\$3,171,837	\$3,992,233	
01/01/2051	12/31/2051	8,569.66	\$804,844	\$2,966,935	\$3,771,779	

TEMPLATE 4A - Sheet 4A-4

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

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

PLAN INFORMATION

Abbreviated Plan Name:	UFCW Local One PF	
EIN:	16-6144007	
PN:	001	
MPRA Plan?	No	Meets the definition of a MPRA plan described in § 4262.4(a)(3)?
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A	MPRA increasing assets method described in § 4262.4(a)(2)(i). MPRA present value method described in § 4262.4(a)(2)(ii).
SFA Measurement Date:	09/30/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$194,168,468	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$764,418,250	Per § 4262.4(a)(1), the lowest whole dollar amount (not less than \$0) for which, as of the last day of each plan year during the SFA coverage period, projected SFA assets and projected non-SFA assets are both greater than or equal to zero.
Projected SFA exhaustion year:	01/01/2037	Only required on this sheet if the requested amount of SFA is based on the "basic method". Plan Year Start Date of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets.
Non-SFA Interest Rate:	5.58%	
SFA Interest Rate:	3.36%	

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4A-2)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 4A-3)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
SFA Measurement Date / Plan Year Start Date	Plan Year End Date												
09/30/2022	12/31/2022	\$241,063	\$289,748	\$0	-\$14,608,309	\$0	-\$960,248	-\$15,568,557	\$6,277,311	\$755,127,003	\$0	\$2,657,364	\$197,356,643
01/01/2023	12/31/2023	\$726,357	\$1,451,655	\$7,473,709	-\$59,456,352	\$0	-\$2,091,956	-\$61,548,307	\$24,346,799	\$717,925,494	\$0	\$11,278,128	\$218,286,493
01/01/2024	12/31/2024	\$708,389	\$1,401,009	\$0	-\$60,487,185	\$0	-\$2,145,370	-\$62,632,555	\$23,078,763	\$678,371,703	\$0	\$12,238,440	\$232,634,330
01/01/2025	12/31/2025	\$708,046	\$1,401,009	\$0	-\$61,352,067	\$0	-\$2,199,693	-\$63,551,759	\$21,734,440	\$636,554,384	\$0	\$13,039,040	\$247,782,425
01/01/2026	12/31/2026	\$667,314	\$1,401,009	\$0	-\$62,171,828	\$0	-\$2,254,966	-\$64,426,794	\$20,314,799	\$592,442,389	\$0	\$13,883,182	\$263,733,931
01/01/2027	12/31/2027	\$657,305	\$1,401,009	\$0	-\$63,104,836	\$0	-\$2,311,177	-\$65,416,012	\$18,816,155	\$545,842,531	\$0	\$14,773,001	\$280,565,245
01/01/2028	12/31/2028	\$647,445	\$1,401,009	\$0	-\$63,611,653	\$0	-\$2,368,358	-\$65,980,011	\$17,241,003	\$497,103,523	\$0	\$15,711,917	\$298,325,616
01/01/2029	12/31/2029	\$637,733	\$1,401,009	\$0	-\$64,061,646	\$0	-\$2,426,489	-\$66,488,134	\$15,594,906	\$446,210,295	\$0	\$16,702,678	\$317,067,037
01/01/2030	12/31/2030	\$631,356	\$1,401,009	\$0	-\$64,353,183	\$0	-\$2,485,595	-\$66,838,779	\$13,879,052	\$393,250,568	\$0	\$17,748,274	\$336,847,676
01/01/2031	12/31/2031	\$625,042	\$1,401,009	\$0	-\$64,388,678	\$0	-\$2,673,003	-\$67,061,681	\$12,095,891	\$338,284,778	\$0	\$18,851,860	\$357,725,587
01/01/2032	12/31/2032	\$618,792	\$1,340,103	\$0	-\$63,995,808	\$0	-\$2,735,206	-\$66,731,014	\$10,254,550	\$281,808,313	\$0	\$20,014,999	\$379,699,481
01/01/2033	12/31/2033	\$612,604	\$1,151,204	\$0	-\$63,299,467	\$0	-\$2,798,250	-\$66,097,717	\$8,367,492	\$224,078,088	\$0	\$21,235,773	\$402,699,063
01/01/2034	12/31/2034	\$606,478	\$1,151,204	\$0	-\$62,430,324	\$0	-\$2,862,128	-\$65,292,452	\$6,441,173	\$165,226,809	\$0	\$22,518,981	\$426,975,727
01/01/2035	12/31/2035	\$600,413	\$1,151,204	\$0	-\$61,472,128	\$0	-\$2,926,818	-\$64,398,946	\$4,478,657	\$105,306,521	\$0	\$23,873,452	\$452,600,796
01/01/2036	12/31/2036	\$594,409	\$623,983	\$0	-\$60,350,496	\$0	-\$2,992,306	-\$63,342,802	\$2,482,932	\$44,446,650	\$0	\$25,288,656	\$479,107,844
01/01/2037	12/31/2037	\$588,465	\$385,679	\$0	-\$58,906,651	\$0	-\$3,058,586	-\$44,446,650	\$0	\$0	-\$17,518,587	\$26,278,893	\$488,842,296
01/01/2038	12/31/2038	\$582,580	\$364,825	\$0	-\$57,590,712	\$0	-\$3,125,638	-\$0	\$0	\$0	-\$60,716,350	\$25,632,482	\$454,705,833
01/01/2039	12/31/2039	\$576,755	\$364,825	\$0	-\$56,046,436	\$0	-\$3,193,441	\$0	\$0	\$0	-\$59,239,877	\$23,768,141	\$420,175,677
01/01/2040	12/31/2040	\$570,987	\$364,825	\$0	-\$54,290,881	\$0	-\$3,261,974	\$0	\$0	\$0	-\$57,552,855	\$21,887,629	\$385,446,263
01/01/2041	12/31/2041	\$565,277	\$317,881	\$0	-\$52,564,071	\$0	-\$3,331,214	\$0	\$0	\$0	-\$55,895,285	\$19,993,897	\$350,428,033
01/01/2042	12/31/2042	\$559,624	\$317,881	\$0	-\$50,723,804	\$0	-\$3,401,168	\$0	\$0	\$0	-\$54,124,972	\$18,088,445	\$315,269,012
01/01/2043	12/31/2043	\$554,028	\$0	\$0	-\$48,858,602	\$0	-\$3,471,830	\$0	\$0	\$0	-\$52,330,431	\$16,167,058	\$279,659,667
01/01/2044	12/31/2044	\$548,488	\$0	\$0	-\$46,839,199	\$0	-\$3,543,240	\$0	\$0	\$0	-\$50,382,439	\$14,233,515	\$244,059,230
01/01/2045	12/31/2045	\$543,003	\$0	\$0	-\$44,780,265	\$0	-\$3,615,454	\$0	\$0	\$0	-\$48,395,719	\$12,301,537	\$208,508,051
01/01/2046	12/31/2046	\$537,573	\$0	\$0	-\$42,672,707	\$0	-\$3,688,548	\$0	\$0	\$0	-\$46,361,255	\$10,373,622	\$173,057,991
01/01/2047	12/31/2047	\$532,197	\$0	\$0	-\$40,465,167	\$0	-\$3,762,626	\$0	\$0	\$0	-\$44,227,794	\$8,454,077	\$137,816,471
01/01/2048	12/31/2048	\$526,875	\$0	\$0	-\$38,209,274	\$0	-\$3,837,825	\$0	\$0	\$0	-\$42,047,098	\$6,547,469	\$102,843,717
01/01/2049	12/31/2049	\$521,607	\$0	\$0	-\$35,965,713	\$0	-\$3,914,292	\$0	\$0	\$0	-\$39,880,005	\$4,655,486	\$68,140,804
01/01/2050	12/31/2050	\$516,390	\$0	\$0	-\$33,681,748	\$0	-\$3,992,233	\$0	\$0	\$0	-\$37,673,981	\$2,779,632	\$33,762,846
01/01/2051	12/31/2051	\$511,227	\$0	\$0	-\$31,431,491	\$0	-\$3,771,779	\$0	\$0	\$0	-\$35,203,270	\$929,197	\$0

TEMPLATE 6A

v20220802p

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

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

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

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

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

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

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

Additional instructions for each individual worksheet:

Sheet

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

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

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

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

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

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

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

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

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

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

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

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

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

Version Updates (newest version at top)

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

TEMPLATE 6A - Sheet 6A-1

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

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

PLAN INFORMATION

Abbreviated Plan Name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount	
1	Baseline	N/A	\$761,990,779	NOTE: A sheet with Recon Details is not required for the last Item number provided, since that information should be the same as provided in Template 4A. From Template 5A.
2	Remove terminated vested participants over 85	(\$635,462)	\$761,355,317	Show details supporting the SFA amount on Sheet 6A-2.
3	Update base units and contribution projections to reflect employers remaining as of census date	\$11,028,467	\$772,383,784	Show details supporting the SFA amount on Sheet 6A-3.
4	Update withdrawal liability payments to reflect employers making payment as of census date	(\$2,220,935)	\$770,162,849	Show details supporting the SFA amount on Sheet 6A-4.
5	Incorporate base unit decline of 1.5% followed by 1.0% comparable to PBGC assumption guidance item IV.A.	\$3,802,826	\$773,965,675	Show details supporting the SFA amount on Sheet 6A-5.
6	Reflect significant plan experience (withdrawal of additional employers) since census date	\$684,270	\$774,649,945	Show details supporting the SFA amount on Sheet 6A-6.
7	Reflect Value of Claims in Tops bankruptcy proceedings.	(\$9,980,591)	\$764,669,354	Show details supporting the SFA amount on Sheet 6A-7.
8	Reflect Projected True-up Contributions	(\$251,104)	\$764,418,250	

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

TEMPLATE 6A - Sheet 6A-2

Item Description (from 6A-1):	Remove terminated vested participants over 85
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Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

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

PLAN INFORMATION

Abbreviated Plan Name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$194,168,468
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$761,355,317
Non-SFA Interest Rate:	5.58%
SFA Interest Rate:	3.36%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
09/30/2022	12/31/2022	\$383,905	\$405,536	\$0	-\$14,601,267	\$0	-\$960,248	-\$15,561,515	\$6,251,929	\$752,045,731	\$0	\$2,659,125	\$197,617,034
01/01/2023	12/31/2023	\$1,619,079	\$1,178,676	\$0	-\$59,444,878	\$0	-\$2,092,800	-\$61,537,677	\$24,243,445	\$714,751,499	\$0	\$11,104,028	\$211,518,818
01/01/2024	12/31/2024	\$1,640,419	\$1,140,744	\$0	-\$60,486,260	\$0	-\$2,146,244	-\$62,632,504	\$22,972,118	\$675,091,112	\$0	\$11,879,291	\$226,179,272
01/01/2025	12/31/2025	\$1,658,413	\$1,140,744	\$0	-\$61,359,739	\$0	-\$2,200,598	-\$63,560,337	\$21,624,070	\$633,154,845	\$0	\$12,697,840	\$241,676,268
01/01/2026	12/31/2026	\$1,666,149	\$1,115,967	\$0	-\$62,174,521	\$0	-\$2,255,905	-\$64,430,426	\$20,200,514	\$588,924,934	\$0	\$13,562,103	\$258,020,487
01/01/2027	12/31/2027	\$1,666,149	\$1,177,572	\$0	-\$63,105,825	\$0	-\$2,312,152	-\$65,417,977	\$18,697,936	\$542,204,893	\$0	\$14,475,806	\$275,340,014
01/01/2028	12/31/2028	\$1,666,149	\$1,183,598	\$0	-\$63,624,421	\$0	-\$2,369,372	-\$65,993,793	\$17,118,548	\$493,329,648	\$0	\$15,442,401	\$293,632,162
01/01/2029	12/31/2029	\$1,666,149	\$1,091,198	\$0	-\$64,086,978	\$0	-\$2,427,544	-\$66,514,522	\$15,467,664	\$442,282,790	\$0	\$16,460,560	\$312,850,069
01/01/2030	12/31/2030	\$1,666,149	\$1,165,520	\$0	-\$64,385,225	\$0	-\$2,486,695	-\$66,871,920	\$13,746,535	\$389,157,405	\$0	\$17,534,965	\$333,216,703
01/01/2031	12/31/2031	\$1,666,149	\$1,190,297	\$0	-\$64,416,469	\$0	-\$2,674,349	-\$67,090,817	\$11,957,875	\$334,024,463	\$0	\$18,672,105	\$354,745,254
01/01/2032	12/31/2032	\$1,666,149	\$0	\$0	-\$64,004,311	\$0	-\$2,736,611	-\$66,740,922	\$10,111,238	\$277,394,779	\$0	\$19,840,640	\$376,252,042
01/01/2033	12/31/2033	\$1,666,149	\$0	\$0	-\$63,314,633	\$0	-\$2,799,720	-\$66,114,353	\$8,218,920	\$219,499,346	\$0	\$21,040,719	\$398,958,910
01/01/2034	12/31/2034	\$1,666,149	\$0	\$0	-\$62,451,735	\$0	-\$2,863,667	-\$65,315,402	\$6,286,945	\$160,470,888	\$0	\$22,307,762	\$422,932,820
01/01/2035	12/31/2035	\$1,666,149	\$0	\$0	-\$61,496,807	\$0	-\$2,928,432	-\$64,425,239	\$4,318,420	\$100,364,069	\$0	\$23,645,506	\$448,244,475
01/01/2036	12/31/2036	\$1,666,149	\$0	\$0	-\$60,372,736	\$0	-\$2,993,999	-\$63,366,735	\$2,316,467	\$39,313,800	\$0	\$25,057,896	\$474,968,519
01/01/2037	12/31/2037	\$1,666,149	\$0	\$0	-\$58,930,661	\$0	-\$3,060,365	-\$39,313,800	\$0	\$0	-\$22,677,225	\$25,924,991	\$479,882,435
01/01/2038	12/31/2038	\$1,666,149	\$0	\$0	-\$57,615,886	\$0	-\$3,127,510	\$0	\$0	\$0	-\$60,743,396	\$25,151,558	\$445,956,745
01/01/2039	12/31/2039	\$1,666,149	\$0	\$0	-\$56,076,764	\$0	-\$3,195,413	\$0	\$0	\$0	-\$59,272,177	\$23,298,994	\$411,649,711
01/01/2040	12/31/2040	\$1,666,149	\$0	\$0	-\$54,326,845	\$0	-\$3,264,053	\$0	\$0	\$0	-\$57,590,899	\$21,430,933	\$377,155,894
01/01/2041	12/31/2041	\$1,666,149	\$0	\$0	-\$52,599,504	\$0	-\$3,333,409	\$0	\$0	\$0	-\$55,932,914	\$19,551,808	\$342,440,936
01/01/2042	12/31/2042	\$1,666,149	\$0	\$0	-\$50,765,683	\$0	-\$3,403,488	\$0	\$0	\$0	-\$54,169,171	\$17,663,253	\$307,601,167
01/01/2043	12/31/2043	\$1,666,149	\$0	\$0	-\$48,906,905	\$0	-\$3,474,286	\$0	\$0	\$0	-\$52,381,190	\$15,768,402	\$272,654,527
01/01/2044	12/31/2044	\$1,666,149	\$0	\$0	-\$46,885,643	\$0	-\$3,545,844	\$0	\$0	\$0	-\$50,431,487	\$13,872,038	\$237,761,226
01/01/2045	12/31/2045	\$1,666,149	\$0	\$0	-\$44,822,954	\$0	-\$3,618,215	\$0	\$0	\$0	-\$48,441,170	\$11,979,768	\$202,965,972
01/01/2046	12/31/2046	\$1,666,149	\$0	\$0	-\$42,715,878	\$0	-\$3,691,480	\$0	\$0	\$0	-\$46,407,358	\$10,094,165	\$168,318,928
01/01/2047	12/31/2047	\$1,666,149	\$0	\$0	-\$40,511,126	\$0	-\$3,765,742	\$0	\$0	\$0	-\$44,276,868	\$8,219,494	\$133,927,703
01/01/2048	12/31/2048	\$1,666,149	\$0	\$0	-\$38,258,769	\$0	-\$3,841,136	\$0	\$0	\$0	-\$42,099,906	\$6,360,377	\$99,854,323
01/01/2049	12/31/2049	\$1,666,149	\$0	\$0	-\$36,021,785	\$0	-\$3,917,817	\$0	\$0	\$0	-\$39,939,601	\$4,518,536	\$66,099,406
01/01/2050	12/31/2050	\$1,666,149	\$0	\$0	-\$33,746,403	\$0	-\$3,995,986	\$0	\$0	\$0	-\$37,742,388	\$2,695,482	\$32,718,649
01/01/2051	12/31/2051	\$1,666,149	\$0	\$0	-\$31,504,694	\$0	-\$3,780,563	\$0	\$0	\$0	-\$35,285,257	\$900,459	\$0

TEMPLATE 6A - Sheet 6A-3

Item Description (from 6A-1):	Update base units and contribution projections to reflect employers remaining as of census date
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v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$194,168,468
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$772,383,784
Non-SFA Interest Rate:	5.58%
SFA Interest Rate:	3.36%

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
SFA Measurement Date / Plan Year Start Date	Plan Year End Date												
09/30/2022	12/31/2022	\$258,671	\$405,536	\$0	-\$14,601,267	\$0	-\$960,248	-\$15,561,515	\$6,343,424	\$763,165,692	\$0	\$2,658,272	\$197,490,947
01/01/2023	12/31/2023	\$1,090,917	\$1,178,676	\$0	-\$59,444,878	\$0	-\$2,092,800	-\$61,537,677	\$24,617,076	\$726,245,091	\$0	\$11,082,457	\$210,842,997
01/01/2024	12/31/2024	\$1,105,295	\$1,140,744	\$0	-\$60,486,260	\$0	-\$2,146,244	-\$62,632,504	\$23,358,302	\$686,970,889	\$0	\$11,826,853	\$224,915,889
01/01/2025	12/31/2025	\$1,117,419	\$1,140,744	\$0	-\$61,359,739	\$0	-\$2,200,598	-\$63,560,337	\$22,023,230	\$645,433,782	\$0	\$12,612,454	\$239,786,506
01/01/2026	12/31/2026	\$1,122,631	\$1,115,967	\$0	-\$62,174,521	\$0	-\$2,255,905	-\$64,430,426	\$20,613,087	\$601,616,443	\$0	\$13,441,696	\$255,466,800
01/01/2027	12/31/2027	\$1,122,631	\$1,177,572	\$0	-\$63,105,825	\$0	-\$2,312,152	-\$65,417,977	\$19,124,370	\$555,322,837	\$0	\$14,318,352	\$272,085,356
01/01/2028	12/31/2028	\$1,122,631	\$1,183,598	\$0	-\$63,624,421	\$0	-\$2,369,372	-\$65,993,793	\$17,559,311	\$506,888,355	\$0	\$15,245,833	\$289,637,419
01/01/2029	12/31/2029	\$1,122,631	\$1,091,198	\$0	-\$64,086,978	\$0	-\$2,427,544	-\$66,514,522	\$15,923,237	\$456,297,070	\$0	\$16,222,695	\$308,073,944
01/01/2030	12/31/2030	\$1,122,631	\$1,165,520	\$0	-\$64,385,225	\$0	-\$2,486,695	-\$66,871,920	\$14,217,415	\$403,642,565	\$0	\$17,253,499	\$327,615,595
01/01/2031	12/31/2031	\$1,122,631	\$1,190,297	\$0	-\$64,416,469	\$0	-\$2,674,349	-\$67,090,817	\$12,444,576	\$348,996,324	\$0	\$18,344,605	\$348,273,128
01/01/2032	12/31/2032	\$1,122,631	\$0	\$0	-\$64,004,311	\$0	-\$2,736,611	-\$66,740,922	\$10,614,292	\$292,869,694	\$0	\$19,464,537	\$368,860,296
01/01/2033	12/31/2033	\$1,122,631	\$0	\$0	-\$63,314,633	\$0	-\$2,799,720	-\$66,114,353	\$8,738,877	\$235,494,218	\$0	\$20,613,301	\$390,596,229
01/01/2034	12/31/2034	\$1,122,631	\$0	\$0	-\$62,451,735	\$0	-\$2,863,667	-\$65,315,402	\$6,824,373	\$177,003,188	\$0	\$21,826,166	\$413,545,026
01/01/2035	12/31/2035	\$1,122,631	\$0	\$0	-\$61,496,807	\$0	-\$2,928,432	-\$64,425,239	\$4,873,905	\$117,451,854	\$0	\$23,106,709	\$437,774,366
01/01/2036	12/31/2036	\$1,122,631	\$0	\$0	-\$60,372,736	\$0	-\$2,993,999	-\$63,366,735	\$2,890,616	\$56,975,735	\$0	\$24,458,706	\$463,355,704
01/01/2037	12/31/2037	\$1,122,631	\$0	\$0	-\$58,930,661	\$0	-\$3,060,365	-\$56,975,735	\$0	\$0	-\$5,015,290	\$25,748,117	\$485,211,162
01/01/2038	12/31/2038	\$1,122,631	\$0	\$0	-\$57,615,886	\$0	-\$3,127,510	\$0	\$0	\$0	-\$60,743,396	\$25,433,943	\$451,024,340
01/01/2039	12/31/2039	\$1,122,631	\$0	\$0	-\$56,076,764	\$0	-\$3,195,413	\$0	\$0	\$0	-\$59,272,177	\$23,566,808	\$416,441,602
01/01/2040	12/31/2040	\$1,122,631	\$0	\$0	-\$54,326,845	\$0	-\$3,264,053	\$0	\$0	\$0	-\$57,590,899	\$21,683,362	\$381,656,697
01/01/2041	12/31/2041	\$1,122,631	\$0	\$0	-\$52,599,504	\$0	-\$3,333,409	\$0	\$0	\$0	-\$55,932,914	\$19,787,994	\$346,634,409
01/01/2042	12/31/2042	\$1,122,631	\$0	\$0	-\$50,765,683	\$0	-\$3,403,488	\$0	\$0	\$0	-\$54,169,171	\$17,882,291	\$311,470,160
01/01/2043	12/31/2043	\$1,122,631	\$0	\$0	-\$48,906,905	\$0	-\$3,474,286	\$0	\$0	\$0	-\$52,381,190	\$15,969,333	\$276,180,934
01/01/2044	12/31/2044	\$1,122,631	\$0	\$0	-\$46,885,643	\$0	-\$3,545,844	\$0	\$0	\$0	-\$50,431,487	\$14,053,853	\$240,925,931
01/01/2045	12/31/2045	\$1,122,631	\$0	\$0	-\$44,822,954	\$0	-\$3,618,215	\$0	\$0	\$0	-\$48,441,170	\$12,141,400	\$205,748,793
01/01/2046	12/31/2046	\$1,122,631	\$0	\$0	-\$42,715,878	\$0	-\$3,691,480	\$0	\$0	\$0	-\$46,407,358	\$10,234,489	\$170,698,554
01/01/2047	12/31/2047	\$1,122,631	\$0	\$0	-\$40,511,126	\$0	-\$3,765,742	\$0	\$0	\$0	-\$44,276,868	\$8,337,319	\$135,881,637
01/01/2048	12/31/2048	\$1,122,631	\$0	\$0	-\$38,258,769	\$0	-\$3,841,136	\$0	\$0	\$0	-\$42,099,906	\$6,454,448	\$101,358,811
01/01/2049	12/31/2049	\$1,122,631	\$0	\$0	-\$36,021,785	\$0	-\$3,917,817	\$0	\$0	\$0	-\$39,939,601	\$4,587,529	\$67,129,370
01/01/2050	12/31/2050	\$1,122,631	\$0	\$0	-\$33,746,403	\$0	-\$3,995,986	\$0	\$0	\$0	-\$37,742,388	\$2,737,996	\$33,247,608
01/01/2051	12/31/2051	\$1,122,631	\$0	\$0	-\$31,504,694	\$0	-\$3,780,563	\$0	\$0	\$0	-\$35,285,257	\$915,017	\$0

TEMPLATE 6A - Sheet 6A-4

Item Description (from 6A-1):	Update withdrawal liability payments to reflect employers making payment as of census date
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Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

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

PLAN INFORMATION

Abbreviated Plan Name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$194,168,468
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$770,162,849
Non-SFA Interest Rate:	5.58%
SFA Interest Rate:	3.36%

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
SFA Measurement Date / Plan Year Start Date	Plan Year End Date												
09/30/2022	12/31/2022	\$258,671	\$289,748	\$0	-\$14,601,267	\$0	-\$960,248	-\$15,561,515	\$6,324,998	\$760,926,333	\$0	\$2,657,484	\$197,374,370
01/01/2023	12/31/2023	\$1,090,917	\$1,133,774	\$0	-\$59,444,878	\$0	-\$2,092,800	-\$61,537,677	\$24,541,833	\$723,930,488	\$0	\$11,074,716	\$210,673,777
01/01/2024	12/31/2024	\$1,105,295	\$1,083,128	\$0	-\$60,486,260	\$0	-\$2,146,244	-\$62,632,504	\$23,280,532	\$684,578,516	\$0	\$11,815,825	\$224,678,025
01/01/2025	12/31/2025	\$1,117,419	\$1,083,128	\$0	-\$61,359,739	\$0	-\$2,200,598	-\$63,560,337	\$21,942,847	\$642,961,026	\$0	\$12,597,596	\$239,476,168
01/01/2026	12/31/2026	\$1,122,631	\$1,083,128	\$0	-\$62,174,521	\$0	-\$2,255,905	-\$64,430,426	\$20,530,002	\$599,060,602	\$0	\$13,423,476	\$255,105,403
01/01/2027	12/31/2027	\$1,122,631	\$1,083,128	\$0	-\$63,105,825	\$0	-\$2,312,152	-\$65,417,977	\$19,038,494	\$552,681,119	\$0	\$14,295,587	\$271,606,749
01/01/2028	12/31/2028	\$1,122,631	\$1,083,128	\$0	-\$63,624,421	\$0	-\$2,369,372	-\$65,993,793	\$17,470,550	\$504,157,875	\$0	\$15,216,362	\$289,028,870
01/01/2029	12/31/2029	\$1,122,631	\$1,083,128	\$0	-\$64,086,978	\$0	-\$2,427,544	-\$66,514,522	\$15,831,493	\$453,474,846	\$0	\$16,188,516	\$307,423,146
01/01/2030	12/31/2030	\$1,122,631	\$1,083,128	\$0	-\$64,385,225	\$0	-\$2,486,695	-\$66,871,920	\$14,122,588	\$400,725,515	\$0	\$17,214,917	\$326,843,823
01/01/2031	12/31/2031	\$1,122,631	\$1,083,128	\$0	-\$64,416,469	\$0	-\$2,674,349	-\$67,090,817	\$12,346,564	\$345,981,261	\$0	\$18,298,591	\$347,348,173
01/01/2032	12/31/2032	\$1,122,631	\$1,022,222	\$0	-\$64,004,311	\$0	-\$2,736,611	-\$66,740,922	\$10,512,986	\$289,753,325	\$0	\$19,441,057	\$368,934,083
01/01/2033	12/31/2033	\$1,122,631	\$833,323	\$0	-\$63,314,633	\$0	-\$2,799,720	-\$66,114,353	\$8,634,167	\$232,273,139	\$0	\$20,640,352	\$391,530,389
01/01/2034	12/31/2034	\$1,122,631	\$833,323	\$0	-\$62,451,735	\$0	-\$2,863,667	-\$65,315,402	\$6,716,144	\$173,673,881	\$0	\$21,901,226	\$415,387,570
01/01/2035	12/31/2035	\$1,122,631	\$833,323	\$0	-\$61,496,807	\$0	-\$2,928,432	-\$64,425,239	\$4,762,040	\$114,010,682	\$0	\$23,232,457	\$440,575,981
01/01/2036	12/31/2036	\$1,122,631	\$306,102	\$0	-\$60,372,736	\$0	-\$2,993,999	-\$63,366,735	\$2,774,993	\$53,418,940	\$0	\$24,623,460	\$466,628,175
01/01/2037	12/31/2037	\$1,122,631	\$67,798	\$0	-\$58,930,661	\$0	-\$3,060,365	-\$53,418,940	\$0	\$0	-\$8,572,086	\$25,834,699	\$485,081,218
01/01/2038	12/31/2038	\$1,122,631	\$46,944	\$0	-\$57,615,886	\$0	-\$3,127,510	\$0	\$0	\$0	-\$60,743,396	\$25,427,984	\$450,935,382
01/01/2039	12/31/2039	\$1,122,631	\$46,944	\$0	-\$56,076,764	\$0	-\$3,195,413	\$0	\$0	\$0	-\$59,272,177	\$23,563,136	\$416,395,916
01/01/2040	12/31/2040	\$1,122,631	\$46,944	\$0	-\$54,326,845	\$0	-\$3,264,053	\$0	\$0	\$0	-\$57,590,899	\$21,682,105	\$381,656,697
01/01/2041	12/31/2041	\$1,122,631	\$0	\$0	-\$52,599,504	\$0	-\$3,333,409	\$0	\$0	\$0	-\$55,932,914	\$19,787,994	\$346,634,409
01/01/2042	12/31/2042	\$1,122,631	\$0	\$0	-\$50,765,683	\$0	-\$3,403,488	\$0	\$0	\$0	-\$54,169,171	\$17,882,291	\$311,470,160
01/01/2043	12/31/2043	\$1,122,631	\$0	\$0	-\$48,906,905	\$0	-\$3,474,286	\$0	\$0	\$0	-\$52,381,190	\$15,969,333	\$276,180,934
01/01/2044	12/31/2044	\$1,122,631	\$0	\$0	-\$46,885,643	\$0	-\$3,545,844	\$0	\$0	\$0	-\$50,431,487	\$14,053,853	\$240,925,931
01/01/2045	12/31/2045	\$1,122,631	\$0	\$0	-\$44,822,954	\$0	-\$3,618,215	\$0	\$0	\$0	-\$48,441,170	\$12,141,400	\$205,748,793
01/01/2046	12/31/2046	\$1,122,631	\$0	\$0	-\$42,715,878	\$0	-\$3,691,480	\$0	\$0	\$0	-\$46,407,358	\$10,234,489	\$170,698,554
01/01/2047	12/31/2047	\$1,122,631	\$0	\$0	-\$40,511,126	\$0	-\$3,765,742	\$0	\$0	\$0	-\$44,276,868	\$8,337,319	\$135,881,637
01/01/2048	12/31/2048	\$1,122,631	\$0	\$0	-\$38,258,769	\$0	-\$3,841,136	\$0	\$0	\$0	-\$42,099,906	\$6,454,448	\$101,358,811
01/01/2049	12/31/2049	\$1,122,631	\$0	\$0	-\$36,021,785	\$0	-\$3,917,817	\$0	\$0	\$0	-\$39,939,601	\$4,587,529	\$67,129,370
01/01/2050	12/31/2050	\$1,122,631	\$0	\$0	-\$33,746,403	\$0	-\$3,995,986	\$0	\$0	\$0	-\$37,742,388	\$2,737,996	\$33,247,608
01/01/2051	12/31/2051	\$1,122,631	\$0	\$0	-\$31,504,694	\$0	-\$3,780,563	\$0	\$0	\$0	-\$35,285,257	\$915,017	\$0

TEMPLATE 6A - Sheet 6A-5

Item Description (from 6A-1):	Incorporate base unit decline of 1.5% followed by 1.0% comparable to PBGC assumption guidance item IV.A.
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Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

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

PLAN INFORMATION

Abbreviated Plan Name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$194,168,468
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$773,965,675
Non-SFA Interest Rate:	5.58%
SFA Interest Rate:	3.36%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
09/30/2022	12/31/2022	\$247,204	\$289,748	\$0	-\$14,601,267	\$0	-\$960,248	-\$15,561,515	\$6,356,547	\$764,760,707	\$0	\$2,657,405	\$197,362,826
01/01/2023	12/31/2023	\$1,026,920	\$1,133,774	\$0	-\$59,444,878	\$0	-\$2,092,800	-\$61,537,677	\$24,670,668	\$727,893,698	\$0	\$11,072,311	\$210,595,830
01/01/2024	12/31/2024	\$1,024,848	\$1,083,128	\$0	-\$60,486,260	\$0	-\$2,146,244	-\$62,632,504	\$23,413,695	\$688,674,889	\$0	\$11,809,262	\$224,513,068
01/01/2025	12/31/2025	\$1,020,548	\$1,083,128	\$0	-\$61,359,739	\$0	-\$2,200,598	-\$63,560,337	\$22,080,485	\$647,195,037	\$0	\$12,585,725	\$239,202,469
01/01/2026	12/31/2026	\$1,009,929	\$1,083,128	\$0	-\$62,174,521	\$0	-\$2,255,905	-\$64,430,426	\$20,672,265	\$603,436,876	\$0	\$13,405,101	\$254,700,627
01/01/2027	12/31/2027	\$994,780	\$1,083,128	\$0	-\$63,105,825	\$0	-\$2,312,152	-\$65,417,977	\$19,185,537	\$557,204,436	\$0	\$14,269,482	\$271,048,017
01/01/2028	12/31/2028	\$979,858	\$1,083,128	\$0	-\$63,624,421	\$0	-\$2,369,372	-\$65,993,793	\$17,622,533	\$508,833,176	\$0	\$15,181,255	\$288,292,258
01/01/2029	12/31/2029	\$965,160	\$1,083,128	\$0	-\$64,086,978	\$0	-\$2,427,544	-\$66,514,522	\$15,988,583	\$458,307,236	\$0	\$16,143,080	\$306,483,626
01/01/2030	12/31/2030	\$955,509	\$1,083,128	\$0	-\$64,385,225	\$0	-\$2,486,695	-\$66,871,920	\$14,284,957	\$405,720,273	\$0	\$17,157,892	\$325,680,155
01/01/2031	12/31/2031	\$945,954	\$1,083,128	\$0	-\$64,416,469	\$0	-\$2,674,349	-\$67,090,817	\$12,514,388	\$351,143,843	\$0	\$18,228,796	\$345,938,033
01/01/2032	12/31/2032	\$936,494	\$1,022,222	\$0	-\$64,004,311	\$0	-\$2,736,611	-\$66,740,922	\$10,686,449	\$295,089,370	\$0	\$19,357,249	\$367,253,997
01/01/2033	12/31/2033	\$927,129	\$833,323	\$0	-\$63,314,633	\$0	-\$2,799,720	-\$66,114,353	\$8,813,458	\$237,788,475	\$0	\$20,541,223	\$389,555,672
01/01/2034	12/31/2034	\$917,858	\$833,323	\$0	-\$62,451,735	\$0	-\$2,863,667	-\$65,315,402	\$6,901,460	\$179,374,533	\$0	\$21,785,401	\$413,092,254
01/01/2035	12/31/2035	\$908,679	\$833,323	\$0	-\$61,496,807	\$0	-\$2,928,432	-\$64,425,239	\$4,953,582	\$119,902,876	\$0	\$23,098,490	\$437,932,747
01/01/2036	12/31/2036	\$899,593	\$306,102	\$0	-\$60,372,736	\$0	-\$2,993,999	-\$63,366,735	\$2,972,971	\$59,509,111	\$0	\$24,469,830	\$463,608,270
01/01/2037	12/31/2037	\$890,597	\$67,798	\$0	-\$58,930,661	\$0	-\$3,060,365	-\$59,509,111	\$0	\$0	-\$2,481,914	\$25,827,412	\$487,912,163
01/01/2038	12/31/2038	\$881,691	\$46,944	\$0	-\$57,615,886	\$0	-\$3,127,510	\$0	\$0	\$0	-\$60,743,396	\$25,579,319	\$453,676,722
01/01/2039	12/31/2039	\$872,874	\$46,944	\$0	-\$56,076,764	\$0	-\$3,195,413	\$0	\$0	\$0	-\$59,272,177	\$23,709,229	\$419,033,591
01/01/2040	12/31/2040	\$864,145	\$46,944	\$0	-\$54,326,845	\$0	-\$3,264,053	\$0	\$0	\$0	-\$57,590,899	\$21,822,173	\$384,175,954
01/01/2041	12/31/2041	\$855,504	\$0	\$0	-\$52,599,504	\$0	-\$3,333,409	\$0	\$0	\$0	-\$55,932,914	\$19,921,217	\$349,019,761
01/01/2042	12/31/2042	\$846,949	\$0	\$0	-\$50,765,683	\$0	-\$3,403,488	\$0	\$0	\$0	-\$54,169,171	\$18,007,806	\$313,705,345
01/01/2043	12/31/2043	\$838,479	\$0	\$0	-\$48,906,905	\$0	-\$3,474,286	\$0	\$0	\$0	-\$52,381,190	\$16,086,236	\$278,248,870
01/01/2044	12/31/2044	\$830,094	\$0	\$0	-\$46,885,643	\$0	-\$3,545,844	\$0	\$0	\$0	-\$50,431,487	\$14,161,193	\$242,808,670
01/01/2045	12/31/2045	\$821,793	\$0	\$0	-\$44,822,954	\$0	-\$3,618,215	\$0	\$0	\$0	-\$48,441,170	\$12,238,177	\$207,427,471
01/01/2046	12/31/2046	\$813,575	\$0	\$0	-\$42,715,878	\$0	-\$3,691,480	\$0	\$0	\$0	-\$46,407,358	\$10,319,653	\$172,153,341
01/01/2047	12/31/2047	\$805,440	\$0	\$0	-\$40,511,126	\$0	-\$3,765,742	\$0	\$0	\$0	-\$44,276,868	\$8,409,767	\$137,091,679
01/01/2048	12/31/2048	\$797,385	\$0	\$0	-\$38,258,769	\$0	-\$3,841,136	\$0	\$0	\$0	-\$42,099,906	\$6,513,017	\$102,302,176
01/01/2049	12/31/2049	\$789,411	\$0	\$0	-\$36,021,785	\$0	-\$3,917,817	\$0	\$0	\$0	-\$39,939,601	\$4,630,998	\$67,782,983
01/01/2050	12/31/2050	\$781,517	\$0	\$0	-\$33,746,403	\$0	-\$3,995,986	\$0	\$0	\$0	-\$37,742,388	\$2,765,080	\$33,587,192
01/01/2051	12/31/2051	\$773,702	\$0	\$0	-\$31,504,694	\$0	-\$3,780,563	\$0	\$0	\$0	-\$35,285,257	\$924,363	\$0

TEMPLATE 6A - Sheet 6A-5

Item Description (from 6A-1):	Reflect significant plan experience (withdrawal of additional employers) since census date
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Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

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

PLAN INFORMATION

Abbreviated Plan Name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$194,168,468
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$774,649,945
Non-SFA Interest Rate:	5.58%
SFA Interest Rate:	3.36%

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

SFA Measurement Date / Plan Year Start Date		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Plan Year End Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
09/30/2022	12/31/2022	\$163,341	\$289,748	\$0	-\$14,608,309	\$0	-\$960,248	-\$15,568,557	\$6,362,195	\$765,443,583	\$0	\$2,656,834	\$197,278,391
01/01/2023	12/31/2023	\$678,541	\$1,451,655	\$0	-\$59,456,352	\$0	-\$2,091,956	-\$61,548,307	\$24,693,436	\$728,588,711	\$0	\$11,066,760	\$210,475,348
01/01/2024	12/31/2024	\$677,172	\$1,401,009	\$0	-\$60,487,185	\$0	-\$2,145,370	-\$62,632,555	\$23,437,047	\$689,393,204	\$0	\$11,801,719	\$224,355,248
01/01/2025	12/31/2025	\$674,331	\$1,401,009	\$0	-\$61,352,067	\$0	-\$2,199,693	-\$63,551,759	\$22,104,763	\$647,946,207	\$0	\$12,576,139	\$239,006,726
01/01/2026	12/31/2026	\$667,314	\$1,401,009	\$0	-\$62,171,828	\$0	-\$2,254,966	-\$64,426,794	\$20,697,565	\$604,216,978	\$0	\$13,393,498	\$254,468,548
01/01/2027	12/31/2027	\$657,305	\$1,401,009	\$0	-\$63,104,836	\$0	-\$2,311,177	-\$65,416,012	\$19,211,781	\$558,012,746	\$0	\$14,255,992	\$270,782,854
01/01/2028	12/31/2028	\$647,445	\$1,401,009	\$0	-\$63,611,653	\$0	-\$2,368,358	-\$65,980,011	\$17,649,922	\$509,682,657	\$0	\$15,166,059	\$287,997,368
01/01/2029	12/31/2029	\$637,733	\$1,401,009	\$0	-\$64,061,646	\$0	-\$2,426,489	-\$66,488,134	\$16,017,565	\$459,212,088	\$0	\$16,126,362	\$306,162,472
01/01/2030	12/31/2030	\$631,356	\$1,401,009	\$0	-\$64,353,183	\$0	-\$2,485,595	-\$66,838,779	\$14,315,912	\$406,689,221	\$0	\$17,139,799	\$325,334,637
01/01/2031	12/31/2031	\$625,042	\$1,401,009	\$0	-\$64,388,678	\$0	-\$2,673,003	-\$67,061,681	\$12,547,430	\$352,174,970	\$0	\$18,209,432	\$345,570,121
01/01/2032	12/31/2032	\$618,792	\$1,340,103	\$0	-\$63,995,808	\$0	-\$2,735,206	-\$66,731,014	\$10,721,260	\$296,165,216	\$0	\$19,336,724	\$366,865,739
01/01/2033	12/31/2033	\$612,604	\$1,151,204	\$0	-\$63,299,467	\$0	-\$2,798,250	-\$66,097,717	\$8,849,884	\$238,917,382	\$0	\$20,519,651	\$389,149,198
01/01/2034	12/31/2034	\$606,478	\$1,151,204	\$0	-\$62,430,324	\$0	-\$2,862,128	-\$65,292,452	\$6,939,773	\$180,564,704	\$0	\$21,762,899	\$412,669,779
01/01/2035	12/31/2035	\$600,413	\$1,151,204	\$0	-\$61,472,128	\$0	-\$2,926,818	-\$64,398,946	\$4,994,010	\$121,159,769	\$0	\$23,075,180	\$437,496,577
01/01/2036	12/31/2036	\$594,409	\$623,983	\$0	-\$60,350,496	\$0	-\$2,992,306	-\$63,342,802	\$3,015,601	\$60,832,568	\$0	\$24,445,841	\$463,160,810
01/01/2037	12/31/2037	\$588,465	\$385,679	\$0	-\$58,906,651	\$0	-\$3,058,586	-\$60,832,568	\$0	\$0	-\$1,132,669	\$25,840,010	\$488,842,296
01/01/2038	12/31/2038	\$582,580	\$364,825	\$0	-\$57,590,712	\$0	-\$3,125,638	\$0	\$0	\$0	-\$60,716,350	\$25,632,482	\$454,705,833
01/01/2039	12/31/2039	\$576,755	\$364,825	\$0	-\$56,046,436	\$0	-\$3,193,441	\$0	\$0	\$0	-\$59,239,877	\$23,768,141	\$420,175,677
01/01/2040	12/31/2040	\$570,987	\$364,825	\$0	-\$54,290,881	\$0	-\$3,261,974	\$0	\$0	\$0	-\$57,552,855	\$21,887,629	\$385,446,263
01/01/2041	12/31/2041	\$565,277	\$317,881	\$0	-\$52,564,071	\$0	-\$3,331,214	\$0	\$0	\$0	-\$55,895,285	\$19,993,897	\$350,428,033
01/01/2042	12/31/2042	\$559,624	\$317,881	\$0	-\$50,723,804	\$0	-\$3,401,168	\$0	\$0	\$0	-\$54,124,972	\$18,088,445	\$315,269,012
01/01/2043	12/31/2043	\$554,028	\$0	\$0	-\$48,858,602	\$0	-\$3,471,830	\$0	\$0	\$0	-\$52,330,431	\$16,167,058	\$279,659,667
01/01/2044	12/31/2044	\$548,488	\$0	\$0	-\$46,839,199	\$0	-\$3,543,240	\$0	\$0	\$0	-\$50,382,439	\$14,233,515	\$244,059,230
01/01/2045	12/31/2045	\$543,003	\$0	\$0	-\$44,780,265	\$0	-\$3,615,454	\$0	\$0	\$0	-\$48,395,719	\$12,301,537	\$208,508,051
01/01/2046	12/31/2046	\$537,573	\$0	\$0	-\$42,672,707	\$0	-\$3,688,548	\$0	\$0	\$0	-\$46,361,255	\$10,373,622	\$173,057,991
01/01/2047	12/31/2047	\$532,197	\$0	\$0	-\$40,465,167	\$0	-\$3,762,626	\$0	\$0	\$0	-\$44,227,794	\$8,454,077	\$137,816,471
01/01/2048	12/31/2048	\$526,875	\$0	\$0	-\$38,209,274	\$0	-\$3,837,825	\$0	\$0	\$0	-\$42,047,098	\$6,547,469	\$102,843,717
01/01/2049	12/31/2049	\$521,607	\$0	\$0	-\$35,965,713	\$0	-\$3,914,292	\$0	\$0	\$0	-\$39,880,005	\$4,655,486	\$68,140,804
01/01/2050	12/31/2050	\$516,390	\$0	\$0	-\$33,681,748	\$0	-\$3,992,233	\$0	\$0	\$0	-\$37,673,981	\$2,779,632	\$33,762,846
01/01/2051	12/31/2051	\$511,227	\$0	\$0	-\$31,431,491	\$0	-\$3,771,779	\$0	\$0	\$0	-\$35,203,270	\$929,197	\$0

TEMPLATE 6A - Sheet 6A-5

Item Description (from 6A-1):	Reflect Value of Claims in Tops bankruptcy proceedings.
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Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

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

PLAN INFORMATION

Abbreviated Plan Name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	09/30/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$194,168,468
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$764,669,354
Non-SFA Interest Rate:	5.58%
SFA Interest Rate:	3.36%

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
SFA Measurement Date / Plan Year Start Date	Plan Year End Date												
09/30/2022	12/31/2022	\$163,341	\$289,748	\$0	-\$14,608,309	\$0	-\$960,248	-\$15,568,557	\$6,279,394	\$755,380,191	\$0	\$2,656,834	\$197,278,391
01/01/2023	12/31/2023	\$678,541	\$1,451,655	\$7,473,709	-\$59,456,352	\$0	-\$2,091,956	-\$61,548,307	\$24,355,306	\$718,187,190	\$0	\$11,272,446	\$218,154,743
01/01/2024	12/31/2024	\$677,172	\$1,401,009	\$0	-\$60,487,185	\$0	-\$2,145,370	-\$62,632,555	\$23,087,556	\$678,642,191	\$0	\$12,230,229	\$232,463,153
01/01/2025	12/31/2025	\$674,331	\$1,401,009	\$0	-\$61,352,067	\$0	-\$2,199,693	-\$63,551,759	\$21,743,529	\$636,833,961	\$0	\$13,028,560	\$247,567,053
01/01/2026	12/31/2026	\$667,314	\$1,401,009	\$0	-\$62,171,828	\$0	-\$2,254,966	-\$64,426,794	\$20,324,193	\$592,731,359	\$0	\$13,871,164	\$263,506,541
01/01/2027	12/31/2027	\$657,305	\$1,401,009	\$0	-\$63,104,836	\$0	-\$2,311,177	-\$65,416,012	\$18,825,864	\$546,141,211	\$0	\$14,760,312	\$280,325,167
01/01/2028	12/31/2028	\$647,445	\$1,401,009	\$0	-\$63,611,653	\$0	-\$2,368,358	-\$65,980,011	\$17,251,038	\$497,412,239	\$0	\$15,698,520	\$298,072,142
01/01/2029	12/31/2029	\$637,733	\$1,401,009	\$0	-\$64,061,646	\$0	-\$2,426,489	-\$66,488,134	\$15,605,279	\$446,529,383	\$0	\$16,688,534	\$316,799,418
01/01/2030	12/31/2030	\$631,356	\$1,401,009	\$0	-\$64,353,183	\$0	-\$2,485,595	-\$66,838,779	\$13,889,773	\$393,580,378	\$0	\$17,733,341	\$336,565,124
01/01/2031	12/31/2031	\$625,042	\$1,401,009	\$0	-\$64,388,678	\$0	-\$2,673,003	-\$67,061,681	\$12,106,972	\$338,625,669	\$0	\$18,836,093	\$357,427,270
01/01/2032	12/31/2032	\$618,792	\$1,340,103	\$0	-\$63,995,808	\$0	-\$2,735,206	-\$66,731,014	\$10,266,004	\$282,160,658	\$0	\$19,998,353	\$379,384,517
01/01/2033	12/31/2033	\$612,604	\$1,151,204	\$0	-\$63,299,467	\$0	-\$2,798,250	-\$66,097,717	\$8,379,331	\$224,442,272	\$0	\$21,218,198	\$402,366,524
01/01/2034	12/31/2034	\$606,478	\$1,151,204	\$0	-\$62,430,324	\$0	-\$2,862,128	-\$65,292,452	\$6,453,410	\$165,603,230	\$0	\$22,500,426	\$426,624,632
01/01/2035	12/31/2035	\$600,413	\$1,151,204	\$0	-\$61,472,128	\$0	-\$2,926,818	-\$64,398,946	\$4,491,305	\$105,695,589	\$0	\$23,853,861	\$452,230,111
01/01/2036	12/31/2036	\$594,409	\$623,983	\$0	-\$60,350,496	\$0	-\$2,992,306	-\$63,342,802	\$2,496,005	\$44,848,792	\$0	\$25,267,972	\$478,716,474
01/01/2037	12/31/2037	\$588,465	\$385,679	\$0	-\$58,906,651	\$0	-\$3,058,586	-\$44,848,792	\$0	\$0	-\$17,116,446	\$26,268,122	\$488,842,296
01/01/2038	12/31/2038	\$582,580	\$364,825	\$0	-\$57,590,712	\$0	-\$3,125,638	\$0	\$0	\$0	-\$60,716,350	\$25,632,482	\$454,705,833
01/01/2039	12/31/2039	\$576,755	\$364,825	\$0	-\$56,046,436	\$0	-\$3,193,441	\$0	\$0	\$0	-\$59,239,877	\$23,768,141	\$420,175,677
01/01/2040	12/31/2040	\$570,987	\$364,825	\$0	-\$54,290,881	\$0	-\$3,261,974	\$0	\$0	\$0	-\$57,552,855	\$21,887,629	\$385,446,263
01/01/2041	12/31/2041	\$565,277	\$317,881	\$0	-\$52,564,071	\$0	-\$3,331,214	\$0	\$0	\$0	-\$55,895,285	\$19,993,897	\$350,428,033
01/01/2042	12/31/2042	\$559,624	\$317,881	\$0	-\$50,723,804	\$0	-\$3,401,168	\$0	\$0	\$0	-\$54,124,972	\$18,088,445	\$315,269,012
01/01/2043	12/31/2043	\$554,028	\$0	\$0	-\$48,858,602	\$0	-\$3,471,830	\$0	\$0	\$0	-\$52,330,431	\$16,167,058	\$279,659,667
01/01/2044	12/31/2044	\$548,488	\$0	\$0	-\$46,839,199	\$0	-\$3,543,240	\$0	\$0	\$0	-\$50,382,439	\$14,233,515	\$244,059,230
01/01/2045	12/31/2045	\$543,003	\$0	\$0	-\$44,780,265	\$0	-\$3,615,454	\$0	\$0	\$0	-\$48,395,719	\$12,301,537	\$208,508,051
01/01/2046	12/31/2046	\$537,573	\$0	\$0	-\$42,672,707	\$0	-\$3,688,548	\$0	\$0	\$0	-\$46,361,255	\$10,373,622	\$173,057,991
01/01/2047	12/31/2047	\$532,197	\$0	\$0	-\$40,465,167	\$0	-\$3,762,626	\$0	\$0	\$0	-\$44,227,794	\$8,454,077	\$137,816,471
01/01/2048	12/31/2048	\$526,875	\$0	\$0	-\$38,209,274	\$0	-\$3,837,825	\$0	\$0	\$0	-\$42,047,098	\$6,547,469	\$102,843,717
01/01/2049	12/31/2049	\$521,607	\$0	\$0	-\$35,965,713	\$0	-\$3,914,292	\$0	\$0	\$0	-\$39,880,005	\$4,655,486	\$68,140,804
01/01/2050	12/31/2050	\$516,390	\$0	\$0	-\$33,681,748	\$0	-\$3,992,233	\$0	\$0	\$0	-\$37,673,981	\$2,779,632	\$33,762,846
01/01/2051	12/31/2051	\$511,227	\$0	\$0	-\$31,431,491	\$0	-\$3,771,779	\$0	\$0	\$0	-\$35,203,270	\$929,197	\$0

Version Updates

v20220701p

Version

Date updated

v20220701p

07/01/2022

TEMPLATE 7

v20220701p

7a - Assumption/Method Changes for SFA Eligibility

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

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

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

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

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

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

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

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

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

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

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

TEMPLATE 7

v20220701p

7b - Assumption/Method Changes for SFA Amount

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

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

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

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

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

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

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

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

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

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

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

Template 7 - Sheet 7b

v20220701p

Assumption/Method Changes - SFA Amount

PLAN INFORMATION

Abbreviated Plan Name:	UFCW Local One PF	
EIN:	16-6144007	
PN:	001	

	(A)	(B)	(C)
Assumption/Method That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption/method used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption/method used to determine the requested SFA amount (if different)	Brief explanation on why the assumption/method in (A) is no longer reasonable and why the assumption/method in (B) is reasonable
Base Mortality Assumption	RP-2000 (BC) mortality table	Pri-2012(BC) mortality table	Original assumption is outdated. New assumption reflects more recently published experience for blue collar workers.
Mortality Improvement Projection Scale	Projected to 2012 using Scale AA	Fully Generational using MP-2021	MP-2021 projection scale corresponds with Pri-2012(BC) mortality table and reflects the most recent relevant experience.
Administrative Expenses	\$2,000,000 for 2020 increasing 3% per year	Separate projection of PBGC premiums and non PBGC premium expenses, incorporating 3% inflation assumption on each component and 12% of benefit payments cap on total expenses	Explicitly recognizes PBGC premium component consistent with guidance under III.A.2. of PBGC assumption guidance
New Entrant Profile	Simplified profile not based on recent experience	Updated profile based on actual five year history, including re-hires, as outlined in III.D. of PBGC assumption guidance.	Prior assumption was not related to recent plan experience.
Terminated Vested Participants over 85	All terminated vested participants are included, regardless of age.	Exclude terminated vested participants over age 85	Plan lacks credible recent experience to substantiate that such participants will eventually apply for and collect benefits
CBU's	Projected to remain constant at 2019 level	Utilize 2019 base units of remaining employers (reflecting subsequent withdrawals) and incorporating a 1.5% decline for 10 years followed by 1.0% decline thereafter	Actual 2019 base units are unreasonable due to significant withdrawals that have occurred since then. Decline assumption is based on actual 10 year history of remaining employers.
Withdrawal Liability Future Payments	Based on employers making payments as of December 31, 2019	Reflect employers making payments as of December 31, 2021 as well as two known withdrawals during the 2022 plan year	The Fund has experienced significant withdrawals since 2019 causing an increase in the amount and duration of actual and future expected withdrawal liability payments.
Value of Claims in Tops Bankruptcy Proceedings	The Fund's general unsecured claims were valued at \$0	The claims were valued at \$7,360,357.27 and \$29,283.85, with interest adjustments.	Subsequent to the initial application the Fund sold its claims and is now incorporating the value of the claims based on the sales price.
Projected True-Up Contributions	True-up contributions were valued at \$0	Relevant true-up contributions have been included.	The initial assumption ignores the value of true-up contributions which are now included for relevant employers based on relevant CBAs

Version Updates

v20220802p

Version

Date updated

v20220802p

08/02/2022 Cosmetic changes to increase the size of some rows

v20220701p

07/01/2022

TEMPLATE 8

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

v20220802p

Contribution and Withdrawal Liability Details

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

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

PLAN INFORMATION

Abbreviated Plan Name:	UFCW Local One PF
EIN:	16-6144007
PN:	001
Unit (e.g. hourly, weekly)	monthly

All Other Sources of Non-Investment Income

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Total Contributions*	Total Contribution Base Units	Average Contribution Rate	Reciprocity Contributions (if applicable)	Additional Rehab Plan Contributions (if applicable)	Other - Explain if Applicable	Withdrawal Liability Payments for Currently Withdrawn Employers	Withdrawal Liability Payments for Projected Future Withdrawals	Projected Number of Active Participants (Including New Entrants) at the Beginning of the Plan Year
09/30/2022	12/31/2022	\$163,341	653.92	\$249.79	\$0	\$77,722	\$0	\$289,748	\$0	212
01/01/2023	12/31/2023	\$678,541	2,576.44	\$263.36	\$0	\$47,816	\$7,473,709	\$1,451,655	\$0	212
01/01/2024	12/31/2024	\$677,172	2,537.79	\$266.84	\$0	\$31,217	\$0	\$1,401,009	\$0	212
01/01/2025	12/31/2025	\$674,331	2,499.72	\$269.76	\$0	\$33,715	\$0	\$1,401,009	\$0	212
01/01/2026	12/31/2026	\$667,314	2,462.23	\$271.02	\$0	\$0	\$0	\$1,401,009	\$0	212
01/01/2027	12/31/2027	\$657,305	2,425.30	\$271.02	\$0	\$0	\$0	\$1,401,009	\$0	212
01/01/2028	12/31/2028	\$647,445	2,388.92	\$271.02	\$0	\$0	\$0	\$1,401,009	\$0	212
01/01/2029	12/31/2029	\$637,733	2,353.08	\$271.02	\$0	\$0	\$0	\$1,401,009	\$0	212
01/01/2030	12/31/2030	\$631,356	2,329.55	\$271.02	\$0	\$0	\$0	\$1,401,009	\$0	212
01/01/2031	12/31/2031	\$625,042	2,306.26	\$271.02	\$0	\$0	\$0	\$1,401,009	\$0	212
01/01/2032	12/31/2032	\$618,792	2,283.19	\$271.02	\$0	\$0	\$0	\$1,340,103	\$0	212
01/01/2033	12/31/2033	\$612,604	2,260.36	\$271.02	\$0	\$0	\$0	\$1,151,204	\$0	212
01/01/2034	12/31/2034	\$606,478	2,237.76	\$271.02	\$0	\$0	\$0	\$1,151,204	\$0	212
01/01/2035	12/31/2035	\$600,413	2,215.38	\$271.02	\$0	\$0	\$0	\$1,151,204	\$0	212
01/01/2036	12/31/2036	\$594,409	2,193.23	\$271.02	\$0	\$0	\$0	\$623,983	\$0	212
01/01/2037	12/31/2037	\$588,465	2,171.29	\$271.02	\$0	\$0	\$0	\$385,679	\$0	212
01/01/2038	12/31/2038	\$582,580	2,149.58	\$271.02	\$0	\$0	\$0	\$364,825	\$0	212
01/01/2039	12/31/2039	\$576,755	2,128.09	\$271.02	\$0	\$0	\$0	\$364,825	\$0	212
01/01/2040	12/31/2040	\$570,987	2,106.80	\$271.02	\$0	\$0	\$0	\$364,825	\$0	212
01/01/2041	12/31/2041	\$565,277	2,085.74	\$271.02	\$0	\$0	\$0	\$317,881	\$0	212
01/01/2042	12/31/2042	\$559,624	2,064.88	\$271.02	\$0	\$0	\$0	\$317,881	\$0	212
01/01/2043	12/31/2043	\$554,028	2,044.23	\$271.02	\$0	\$0	\$0	\$0	\$0	212
01/01/2044	12/31/2044	\$548,488	2,023.79	\$271.02	\$0	\$0	\$0	\$0	\$0	212
01/01/2045	12/31/2045	\$543,003	2,003.55	\$271.02	\$0	\$0	\$0	\$0	\$0	212
01/01/2046	12/31/2046	\$537,573	1,983.51	\$271.02	\$0	\$0	\$0	\$0	\$0	212
01/01/2047	12/31/2047	\$532,197	1,963.68	\$271.02	\$0	\$0	\$0	\$0	\$0	212
01/01/2048	12/31/2048	\$526,875	1,944.04	\$271.02	\$0	\$0	\$0	\$0	\$0	212
01/01/2049	12/31/2049	\$521,607	1,924.60	\$271.02	\$0	\$0	\$0	\$0	\$0	212
01/01/2050	12/31/2050	\$516,390	1,905.36	\$271.02	\$0	\$0	\$0	\$0	\$0	212
01/01/2051	12/31/2051	\$511,227	1,886.30	\$271.02	\$0	\$0	\$0	\$0	\$0	212

* 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."