



**CENTRAL STATES SOUTHEAST AND SOUTHWEST
AREAS HEALTH AND WELFARE AND PENSION FUNDS**

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April 10, 2024

VIA ECF

Hon. Craig T. Goldblatt, United States Bankruptcy Court, District of Delaware

Re: Debtors' Motion to Compel (Dkt. No. 2869)

To the Honorable Craig T. Goldblatt:

As Debtors argued in opposition to the request for arbitration by Central States, Southeast and Southwest Areas Pension Fund ("CSPF"), Debtors' challenges to CSPF's withdrawal liability claims are purely legal. (*Debtors' Opposition to the SFA-Funded Pension Plans' Motion to Compel Arbitration*, Dkt. No. 2438 at ¶ 33.) Indeed, all of Debtors' arguments (but one, the equitable estoppel argument addressed below) present only questions of law, including their challenge to the validity of a PBGC regulation. Thus, the expansive discovery served by Debtors is not appropriate. *See, e.g., In re Prudential Ins. Co. Am. Sales Prac. Litig. Agent Actions*, 148 F.3d 283, 325 (3d Cir. 1998). Despite CSPF raising this point in discovery responses and in a February 22, 2024 telephonic conference with Debtors' counsel, Debtors still identify no disputed fact to which the discovery sought would be relevant. CSPF thus asks the Court to deny the motion as to the four sets of documents listed on page 3 of Debtors' letter, each addressed in turn below.

Communications Regarding Special Financial Assistance ("SFA") Are Not Relevant.

Debtors offer no reason to believe that communications regarding CSPF's SFA application would be relevant, nor identify a Request for Production requesting these communications. In any event, the validity of a government regulation is a question of law to be decided by comparing the text of the regulation to the statutes, not by examining CSPF's communications. *See Tate & Lyle, Inc. v. C.I.R.*, 87 F.3d 99, 102 (3d Cir. 1996). The only possible factual theory to which these communications could relate is Debtors' equitable estoppel argument relating to the prediction in CSPF's application that Yellow would be collectible for only de minimis withdrawal liability. As an initial matter, this argument is not colorable. As CSPF has explained before (*see* Dkt No. 1833, ¶¶ 66–67), a party cannot assert estoppel simply because a prediction ends up incorrect, as a prediction is not a statement for equitable estoppel purposes.¹ *Siemens Fin. Servs., Inc. v. Robert J. Combs Ins. Agency, Inc.*, 166 F. App'x 612, 617 (3d Cir. 2006). Thus, the information sought is irrelevant. In any event, estoppel is not available with respect to statements that a party never received, and the only statements upon which Debtors could have reasonably relied are already in Debtors' possession. As such, non-public communications regarding CSPF's SFA application are not relevant to Debtors' estoppel argument.

Debtors' argument that they would be entitled to this information under FOIA also fails, as the communications sought by Debtors are confidential and thus meet the FOIA exception set

¹ CSPF also projected that Debtors would continue contributing to CSPF through at least 2051, but Debtors fail to mention this important piece of context. (*See Exhibit A* at CS-016866–CS-016867.)

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forth in 5 U.S.C. § 552(b)(4). Indeed, the information was provided to the PBGC under the terms of a confidentiality agreement, including because it reflects sensitive commercial and financial information relating to CSPF employers, including CSPF's projections regarding potential claims against non-Debtor employers. Such information is highly sensitive and could do significant harm to CSPF if disclosed. At the same time, the information is irrelevant to Debtors' case.

Internal Communications Regarding Unfunded Vested Benefits ("UVBs") Are Irrelevant.

Debtors fail to discuss why internal communications regarding UVBs could be relevant (and Debtors fail to identify the corresponding discovery request). That said, it appears that this information is sought in connection with Debtors' argument that the PBGC regulation is invalid. The validity issue is, again, a wholly legal one, so the requested internal communications are not relevant to that issue. Further, if Debtors did prevail on that issue, internal communications regarding UVBs would also not be relevant in determining CSPF's UVBs if the regulation is ignored (*i.e.*, CSPF's UVBs reflecting the full amount of the SFA). Indeed, CSPF has already produced all information needed to calculate this alternative amount of UVBs. Specifically, because the withdrawal occurred in 2023, the UVBs used in computing the withdrawal liability assessment are CSPF's UVBs at the end of 2022, the year preceding the withdrawal. 29 U.S.C. § 1391(c)(2)(C)(i)(I). And, CSPF has produced documents prepared by CSPF's actuaries showing its UVBs as of December 31, 2022—both with and without SFA, as well as detailed discussions of CSPF's liabilities and the associated actuarial assumptions. (Excerpts attached hereto as **Exhibit B** at CS-0017095–CS-0017097; CS-0017140.) CSPF has also produced its independently audited financial statements for 2021 and 2022, which include detailed discussions of CSPF's assets and a list of CSPF's investments (**Exhibit C** at CS-0017408–CS-0017418). Further, although Debtors reference 29 U.S.C. § 1021(k), CSPF has produced documents covered by section 1021(k), including those just referenced.

Communications Regarding the Regulation Are Similarly Not Relevant.

Debtors similarly fail to tie their request for communications regarding PBGC regulations to any of their legal arguments or any specific Request for Production. Again, either the regulation as written is sufficiently consistent with the text of the statute or it is not, and any communications between CSPF and the PBGC cannot alter the text of the regulation as enacted.

Internal Communications Regarding the Withdrawal Liability Calculation Are Not Relevant and Present an Undue Burden.

Debtors also do not identify the Request for Production covering internal communications regarding the withdrawal liability calculation. In any event, the formula for calculating an employer's withdrawal liability is provided by statute and the relevant regulations. *Combs v. Classic Coal Corp.*, 931 F.2d 96, 98 (D.C. Cir. 1991). "[A]n employer's withdrawal liability is essentially equal to the employer's allocable share of the plan's unfunded vested benefits . . . based primarily on the employer's proportionate share of contributions made to the Fund." *Carl Colteryahn Dairy, Inc. v. W. Pa. Teamsters & Emp's Pension Fund*, 847 F.2d 113, 116 (3d Cir. 1988) (citations omitted). And, the basis for all of the inputs to this formula were provided to

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Debtors, including the amount of CSPF's UVBs as of December 31, 2022 (Ex. B at CS-0017079–CS-0017085 (and the actuarial assumptions that went into the UVB determination, CS-0017095–CS-0017097)), as well as the contribution history of Debtors and the contributions paid by the pool of other employers that was used to calculate Debtors' allocable share of UVBs (Claim No. 4312 at 4–6). In other words, Debtors know exactly how CSPF calculated the withdrawal liability (including the underlying amounts CSPF used). And, CSPF's internal communications will have no effect on whether CSPF's calculation was correct under the statute and regulations. Accordingly, the discovery sought is irrelevant.

Debtors Misrepresent the Discovery Process to Date.

Debtors' representation of the discovery process to date is disingenuous on several grounds. *First*, CSPF has never taken the position that it would only produce documents Debtors already have or that CSPF would not “produce *any internal CSPF communications on any topic*” (Letter, Dkt. No. 2869 at 1 (*italics in original*)). Indeed, CSPF produced 26,000 pages of documents six weeks ago, including all CSPF's relevant, non-privileged, pre-petition internal and external communications relating to Debtors' June and July 2023 contributions delinquencies, constituting 1350 documents spanning more than 10,000 pages. (*See* the documents Bates-stamped as CS-000001—CS-0010815). CSPF is also producing on a rolling basis all relevant non-privileged post-petition documents relating to CSPF's calculation of the non-withdrawal liability proofs of claim. (*See* the documents Bates-stamped as CS-0010816–CS-0010939, CS-0023165–CS-0023510). Debtors, on the other hand, have not produced a single document. *Second*, CSPF has participated in good faith in the process. During a meet-and-confer call on February 22, 2024, CSPF identified the legal reasons for its position, but to date Debtors have not reached out for further conferences. *Third*, Debtors' comment that CSPF has asked for as many or more documents than Debtors is wrong. Debtors have served three sets of requests for production on CSPF, totaling 48 requests. Debtors also served upon CSPF a subpoena in the now-dismissed Kansas District Court case which requested a broad range of documents, including several categories of documents apparently intended for use in this bankruptcy. (**Exhibit D**.) Debtors also served subpoenas on President Biden and on Senator Bernie Sanders in that case, further suggesting that Debtors are casting an overly wide net in discovery. (**Exhibit E**, **Exhibit F**.) CSPF's discovery requests, on the other hand, were drafted to obtain the bases for Debtors' own arguments, including Debtors' equitable estoppel argument. That CSPF seeks such discovery does not justify the exhaustive discovery Debtors are seeking on purely legal issues.

For the above reasons, the Court should deny the motion to compel in its entirety.

Very truly yours,

/s/ Daniel E. Sullivan

Attorney, Central States Law Department

Enclosures (via ECF Exhibits)

EXHIBIT A

**CENTRAL STATES
PENSION FUND****EMPLOYEE TRUSTEES**
CHARLES A. WHOBREY
GEORGE J. WESTLEY
GARY DUNHAM
TREVOR LAWRENCE**EMPLOYER TRUSTEES**
GARY F. CALDWELL
ROBERT WHITAKER
MARK F. ANGERAME
RICHARD K. ELLIS**EXECUTIVE DIRECTOR**
THOMAS C. NYHAN

August 12, 2022

Via efilingsportal.pbgc.gov

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

Re: Revised Special Financial Assistance Application of the Central States, Southeast and Southwest Areas Pension Fund

Dear Sir or Madam:

The Central States, Southeast and Southwest Areas Pension Fund (“Central States Fund,” “Fund,” or “Plan”) hereby submits this revised application for Special Financial Assistance (“SFA”) in accordance with ERISA section 4262 and the Final Rule on Special Financial Assistance (“Regulation” or “Final Rule”).

The initial application submitted to the Pension Benefit Guaranty Corporation (“PBGC”) on April 28, 2022 and withdrawn on August 12, 2022 (“Initial Application”) was based on the Interim Final Rule and requested SFA in the amount of \$35,138,761,898. This revised application, submitted on August 12, 2022 following the withdrawal of the Initial Application, (“Revised Application”) is based on the Final Rule and requests SFA in the amount of \$34,965,401,436.

The determination of the amount of SFA in this Revised Application includes two changes to assumptions and methodology made in accordance with section 4262.4 of the Final Rule: the exclusion of contribution rate increases that were agreed to on or after July 9, 2021; and separate non-SFA and SFA interest rates. The determination of the amount of SFA also includes a small revision to the asset value as of the SFA measurement date, revisions to the assumption regarding withdrawal liability payments from future employer withdrawals, and certain other refinements to valuation and projection methodologies.

The balance of this letter and its attachments include the information required under Section D of the General Instructions for Filing Requirements for Multiemployer Plan Applying for SFA (“Instructions”). Consistent with the Instructions, in general, this Revised Application includes only information that is changed from the Initial Application. For convenience or completeness, this Revised Application repeats certain information that is unchanged from the Initial Application.

Pension Benefit Guaranty Corporation
August 12, 2022
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Section D, Item 2: Plan Sponsor Contact Information

The following contact information is unchanged from the Initial Application.

Plan Sponsor

Board of Trustees
Central States, Southeast and Southwest Areas Pension Fund
c/o Thomas C. Nyhan, Executive Director
8647 W. Higgins Road
Chicago IL 60631
(847) 939-2400
tnyhan@centralstatesfunds.org

Plan Sponsor's Authorized Representatives

Thomas C. Nyhan
Executive Director
Central States, Southeast and Southwest Areas Pension Fund
8647 W. Higgins Road
Chicago IL 60631
(847) 939-2400
tnyhan@centralstatesfunds.org

Steven M. Rabinowitz
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333 West 34th Street
New York, NY 10001-2402
(212) 251-5439
srabinowitz@segalco.com

Brigen L. Winters
Groom Law Group
1701 Pennsylvania Avenue, N.W.
Washington, DC 20006
(202) 861-6618
bwinters@groom.com

Section D, Item 3: Eligibility Criteria

As described in the Initial Application, the Central States Fund has been certified by the plan actuary to be in critical and declining status for the plan year beginning January 1, 2020. Therefore the Fund meets the SFA eligibility requirements under ERISA §4262(b)(1)(A) and §4262.3(a)(1) of the Regulation. The actuarial certification of plan status for the plan year beginning January 1, 2020 was provided as part of the Initial Application.

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Section D, Item 4: Priority Group

As described in the Initial Application, in accordance with §4262.10(d)(2)(iii) of the Regulation, the Central States Fund is in Priority Group 3 because it has been certified by the plan actuary to be in critical and declining status for the plan year beginning January 1, 2020 and had at least 350,000 participants as of that date.

Section D, Item 5: Narrative on Development of Assumed Future Contributions and Withdrawal Liability Payments

The Initial Application included a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used to calculate the requested SFA amount, as required under §4262.8(a)(9) of the Regulation.

This Revised Application includes an amendment to the narrative from the Initial Application related to certain assumptions and methodology details that were changed versus the Initial Application. The amendment also corrects typographical errors in a table of rates included in the original narrative. All other aspects of the narrative included in the Initial Application remain unchanged.

Section D, Item 6b: Rationale for Assumption Changes

The Initial Application included a statement by the Plan's actuary that identifies the assumptions used to determine the amount of SFA that are different from the assumptions used in the January 1, 2020 actuarial certification of plan status, and provides detailed explanations and supporting rationale and information as to why using the identified original assumptions are no longer reasonable and why the changed assumptions are reasonable. This statement satisfies the requirement under §4262.8(b)(1) of the Regulation.

The Revised Application includes an amended version of the statement from the Initial Application reflecting certain assumptions that were changed versus the Initial Application. All other aspects of the statement included in the Initial Application remained unchanged. The statement identifies which assumptions were changed from the Initial Application and which assumptions were not.

Section D, Item 8: Asset Reconciliation from End of Prior Plan Year to SFA Measurement Date

The Initial Application included an exhibit that reconciles the fair market value of the assets from December 31, 2021, which is the last day of the plan year for the most recent Plan financial statements, to the SFA measurement date of March 31, 2022. The Revised Application includes an amended version of this exhibit.

Pension Benefit Guaranty Corporation

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The Instructions that apply under the Final Rule do not include this reconciliation in Section D, and instead require that the reconciliation be included as part of the trustee certification of the fair market value of assets in Section E. Additionally, the Final Rule requires that the reconciliation go back to the date of the most recent audited financial statements of the Plan, which is December 31, 2020. The interim final rule that governed the Initial Application required that the reconciliation go back to the date of the most recent plan financial statements (audited or unaudited), which is December 31, 2021.

The trustee certification of the fair market value of assets that is included in the Revised Application contains the asset reconciliation from December 31, 2021 to March 31, 2022 that was part of the Initial Application, and an asset reconciliation from December 31, 2020 to December 31, 2021. These exhibits satisfy the requirement under §4262.8(a)(4)(ii) of the Regulation.

Items from the Instructions that are Not Required

The assumptions used to determine eligibility for SFA are the same as the assumptions used in the January 1, 2020 actuarial certification of plan status. Therefore, Section D, item 6a is not required.

The assumptions used to determine the amount of SFA do not include a plan-specific mortality table. Therefore, the information described in the last paragraph of Instructions for Section D, item 6b is not required.

The Fund has not suspended benefits under section 305(e)(9) or section 4245(a) of ERISA. Therefore, Section D, item 7 is not required.

Please contact me if you require any additional information.

Sincerely,

A handwritten signature in black ink, appearing to read 'T.C. Nyhan', with a stylized flourish at the end.

Thomas C. Nyhan
Executive Director



CENTRAL STATES PENSION FUND

EMPLOYEE TRUSTEES
CHARLES A. WHOBREY
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TREVOR LAWRENCE

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EXECUTIVE DIRECTOR
THOMAS C. NYHAN

Central States, Southeast and
Southwest Areas Pension Fund

Amendment to Narrative on the Development of Assumed Future Contributions and Withdrawal Liability Payments

**Application for Special Financial Assistance
Section D, Item 5**

Central States, Southeast and Southwest Areas Pension Fund

EIN 36-6044243, PN 001 | Revised Application for Special Financial Assistance | Section D, Item 5

Introduction

The Central States, Southeast and Southwest Areas Pension Fund (the “Fund” or the “Plan”) submitted its initial application for special financial assistance (“SFA”) on April 28, 2022 (the “Initial Application”) under the interim final rule issued by the Pension Benefit Guaranty Corporation (“PBGC”) and subsequently withdrew it on August 12, 2022. The Initial Application included a detailed narrative description of the development of the assumed future contributions and withdrawal liability payments used to calculate the amount of SFA (the “Narrative”).

When compared to the Initial Application, this revised application for SFA under PBGC’s final rule (the “Revised Application”) changes certain assumptions related to employer contribution rates and withdrawal liability. Specifically:

- The Revised Application includes current and future contribution rates included in agreements in effect prior to July 9, 2021. The Initial Application included future contribution rate increases from agreements in effect as of the SFA measurement date, March 31, 2022.
- The Revised Application includes revisions to certain aspects of the withdrawal liability payment assumption related to future employer withdrawals.

The following report amends certain portions of the Narrative included in the Initial Application and describes in detail the development of the new assumptions included in the Revised Application. Unless otherwise specified, all other aspects of the Narrative are unchanged from the Initial Application.

In combination with the Narrative from the Initial Application, the contents of this report are intended to satisfy the requirements of Section D, item 5 of the instructions for SFA applications, most recently updated by PBGC effective August 8, 2022.

Overview of SFA Assumptions

This section of the narrative describes the assumptions for contributions and withdrawal liability payments used by the Plan’s actuary, Segal, in determining the Plan’s SFA amount. The projection of future employer contributions requires assumptions for contribution base units (“CBUs”) as well as contribution rates. The projection of future withdrawal liability payments includes assumed payments from employers that have already withdrawn, as well as assumed payments from employers that may withdraw in the future.

Contribution Base Units

The Revised Application does not change the assumption regarding future contribution base units (CBUs) used in the Initial Application. Please refer to the Narrative included in the Initial Application for a description of the development of these assumptions.

Central States, Southeast and Southwest Areas Pension Fund

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As described in the Narrative, depending on the applicable collective bargaining agreement, employers make contributions to the Plan on an hourly, daily, or weekly basis. For purposes of this narrative, CBUs are generally expressed as weeks worked, and contributions made on an hourly or daily basis are converted to an equivalent weekly basis.

Contribution Rates

Consistent with PBGC's interim final rule and the "acceptable" change described in the accompanying guidance on SFA assumptions, the contribution rate assumption used in the Initial Application reflected current and future bargained contribution rates in collective bargaining agreements in effect as of the SFA measurement date, March 31, 2022.

Consistent with PBGC's final rule, the contribution rate assumption used in the Revised Application reflected current and future bargained contribution rates in collective bargaining agreements in effect prior to July 9, 2021.

Withdrawal Liability Payments

The withdrawal liability payment assumption used in determining the SFA amount includes payments both from employers that have already withdrawn and from possible future employer withdrawals. For payments from possible future withdrawals, different assumptions apply to: ABF Freight Systems, Inc. (collectively "ABF"); Yellow Corporation, including participating entities YRC Inc. and USF Holland LLC (collectively "Yellow"); and all employers other than ABF and Yellow.

The Revised Application does not change the assumption regarding payments from employers that have already withdrawn., nor does it change the assumption regarding payments from the possible future withdrawal of ABF and Yellow. It does change, however, the assumption regarding payments from future withdrawals by employers other than ABF and Yellow. Specifically:

- The Revised Application develops a separate assumption for the probability of defaults by withdrawing employers. To contrast, the Initial Application included an assumption that evaluated the probability of defaults and the amount and type of withdrawal liability payments together.
- The Revised Application changes the assumed duration of installment payments from future employer withdrawals to reflect the impact of the final rule on SFA. Under the final rule, the 20-year cap on withdrawal liability payments is expected to continue to apply to virtually all employers. The assumed duration from the Initial Application was based on the interim final rule, which would have lessened the applicability of the 20-year cap.
- The Revised Application also changes the methodology for determining the projected reduction in contribution income attributable to employer withdrawals, which is used as the basis for projecting future withdrawal liability payments.

The table below describes the withdrawal liability assumptions for employers other than ABF and Yellow under the Initial Application and the Revised Application.

Central States, Southeast and Southwest Areas Pension Fund

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Note that the Revised Application does not change the assumption regarding the percentage of total CBU declines attributable to general contraction versus employer withdrawals. The assumption for employers other than ABF and Yellow is that CBUs will decline by 5.55% per year. Of this total CBU decline, 1.85% (one-third) is assumed to be due to general contraction and consolidation, and 3.70% (two-thirds) is assumed to be due to employer withdrawals, whether voluntary or due to bankruptcy

	Withdrawal Liability Payment Assumption for Employers other than ABF and Yellow
Initial Application	<p>The amount of withdrawal liability payments in each future year is assumed to be equal to a percentage of the amount of contribution income lost due to withdrawals, as follows:</p> <ul style="list-style-type: none"> • Lump sum settlements equal to 98.0% of lost contribution income are assumed to be made in the year following the year of withdrawal. It is important to note that lump sums are one-time payments, not recurring payments like annual contribution income from an employer that has not withdrawn. • Annual installment payments equal to 61.4% of lost contribution income are assumed to begin in the year following the year of withdrawal and continue for the next 17.5 years on average. <p>Inherent in these percentages is an assumption that 49.7% of withdrawing employers will default. Withdrawal liability collections from defaults are assumed to be de minimis.</p> <p>For this purpose, the amount of contribution income lost due to withdrawals in each projection year is adjusted to exclude the impact of added new active participants, who have a lower assumed average contribution rate than continuing active participants. Two-thirds of the adjusted reduction in contribution income is assumed to be due to employer withdrawals.</p>
Revised Application	<p>The amount of withdrawal liability payments in each future year is assumed to be equal to a percentage of the amount of contribution income lost due to withdrawals, as follows:</p> <ul style="list-style-type: none"> • Lump sum settlements equal to 112.2% of lost contribution income are assumed to be made in the year following the year of withdrawal. It is important to note that lump sums are one-time payments, not recurring payments like annual contribution income from an employer that has not withdrawn. • Annual installment payments equal to 70.3% of lost contribution income are assumed to begin in the year following the year of withdrawal and continue for the next 20 years on average.

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These percentages are based on an assumption that **42.4%** of withdrawing employers will default. Withdrawal liability collections from defaults are assumed to be de minimis.

For this purpose, of the 5.55% total annual decline in CBUs, 3.70% (two-thirds) is assumed to be due to employer withdrawals. The reduction in contributions in a plan year due to withdrawals is the reduction in CBUs for the plan year times the average contribution rate for active participants in the immediately preceding plan year.

Revisions to Withdrawal Liability Assumption

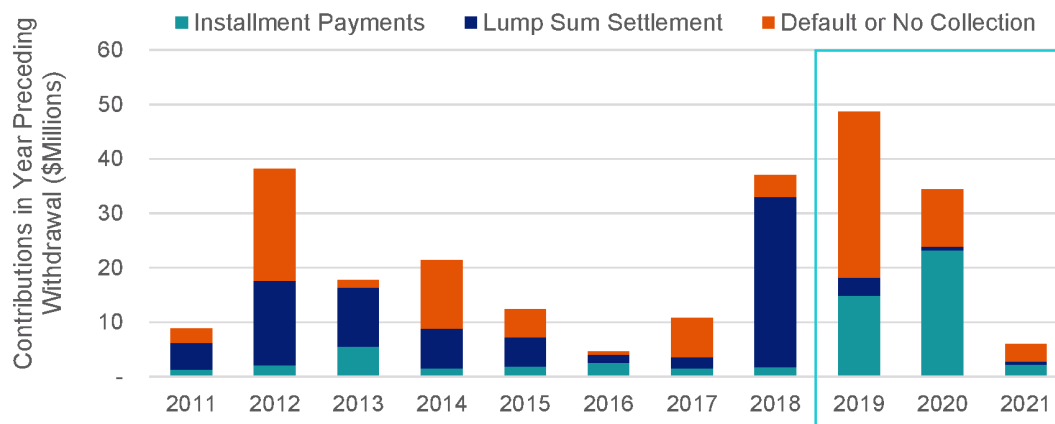
The following narrative description explains the rationale for and development of the revised withdrawal liability assumption for employers other than ABF and Yellow.

Withdrawal Liability Payments

As described in the Narrative included in the Initial Application, there has been a significant shift away from lump sum settlements by withdrawing employers since 2018. The Narrative described various factors that contributed to this shift, including the reduction in the corporate tax rate that took effect in 2018, the fact that the Fund is no longer actively pursuing lump sum settlements, and the general trend that most employers that could have afforded to withdraw and make a lump sum settlement payment have already done so.

The following exhibit (repeated from page 43 of the Initial Application) shows annual contribution income lost due to employer withdrawals, grouped by whether the employer made a lump sum settlement, is making installment payments, or has defaulted.

Types of Withdrawals



Central States, Southeast and Southwest Areas Pension Fund

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Initial Assumption

Because of the notable shift away from lump sum settlements after 2018, the Initial Application developed the withdrawal liability payment assumption based on experience for the three-year period from 2019 through 2021. This experience period was used to develop assumptions for all three outcomes for withdrawing employers: lump sum settlements, installment payments, and defaults.

The following exhibit (repeated from page 45 of the Initial Application) summarizes withdrawal liability payments by type for the period from 2019 through 2021. Withdrawal liability payment amounts are shown as a percentage of total contribution income lost due to withdrawals.

Contribution Income Lost versus Withdrawal Liability Payments

Total Experience from 2019 through 2021

Withdrawal Liability Payment Type	Annual Contribution Income Lost	Withdrawal Liability Payment	Ratio vs. Total Contributions
One-time lump sum settlements	\$4,529,388	\$87,399,690	98.0%
Annual installment payments without default	\$40,340,635	\$54,785,748	61.4%
Installment payments before default	\$44,331,049	\$91,940	0.1%
Total	\$89,201,072		

As experience from 2019 through 2021 shows, one-time lump sum payments are equal to 98.0% of total lost annual contribution income due to employer withdrawals (\$87.4 million to \$89.2 million). Annual installment payments are equal to 61.4% of total lost annual contribution income due to employer withdrawals (\$54.8 million to \$89.2 million). Payments made by employers that eventually default on their withdrawal liability obligation are de minimis. The Initial Application used these percentages in developing the withdrawal liability payment assumption.

Revised Assumption

As a result of discussions with PBGC after the submission of the Initial Application, the Revised Application re-evaluates the withdrawal liability payment assumption as two separate components: (1) the percentage of withdrawing employers that default and (2) the amount and type of withdrawal liability payments from employers that do not default. These components are described below.

1. Defaults by Withdrawing Employers

As noted above, the Initial Application developed the withdrawal liability payment assumption based on experience over the three-year period from 2019 through 2021. For consistency, the same experience period was used to develop assumptions for defaults, lump sum settlements, and installment payments.

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The Revised Application develops a separate assumption on defaults by withdrawing employers based on experience for the nine-year period from 2011 through 2019. Note that 2011 is the earliest year for which detailed withdrawal liability payment data is readily available, and 2019 is the last year before the “COVID period.” Excluding the COVID period brings consistency to the development of the default assumption and the development of the CBU assumption.

The following exhibit shows contribution income lost due to withdrawals, both for employers that defaulted and those that did not. The exhibit compares default versus non-default experience over the different periods used in the Initial Application and Revised Application.

Contribution Income Lost due to Withdrawals

Experience from 2019 through 2021 and from 2011 through 2019

Experience Period	Default	Non-Default	Total
Initial Application: 2019 - 2021	\$44,331,049	\$44,870,023	\$89,201,072
Percentage of total	49.7%	50.3%	
Revised Application: 2011 - 2019	\$84,828,397	\$115,085,022	\$199,913,419
Percentage of total	42.4%	57.6%	

As shown above:

- The withdrawal liability assumption from the Initial Application included an implicit assumption that 49.7% of contribution income lost due to employer withdrawals will result in employer defaults. This percentage was based on experience from 2019 through 2021.
- The Revised Application includes an explicit assumption that 42.4% of contribution income lost due to employer withdrawals will result in employer defaults. This percentage is based on experience from 2011 through 2019.

2. Lump Sum Settlements and Installment Payments

Consistent with the Initial Application, the Revised Application evaluates experience for lump sum settlements and installment payments made by withdrawing employers over the three-year period from 2019 through 2021. As described in detail in the Narrative included in the Initial Application, factors affecting whether withdrawing employers make lump sum settlement payments or installment payments have changed significantly since 2018. As a result, it would not be reasonable to develop a forward-looking assumption based on experience prior to 2019.

The following table summarizes withdrawal liability payment experience from 2019 through 2021. Note that because the first component of the assumption under the Revised Application addresses the probability that withdrawing employers will default, this second component of the assumption is based on experience excluding defaults. In other words, the withdrawal liability payment amounts are shown as a percentage of contribution lost due to

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withdrawals from employers that did not default. Consistent with the Initial Application, collections from defaulting employers are assumed to be de minimis.

Contribution Income Lost versus Withdrawal Liability Payments

Experience from 2019 through 2021, Excluding Defaults

Withdrawal Liability Payment Type	Annual Contribution Income Lost	Withdrawal Liability Payment	Ratio vs. Total Contributions
One-time lump sum settlements	\$4,529,388	\$87,399,690	194.8%
Annual installment payments	\$40,340,635	\$54,785,748	122.1%
Total	\$44,870,023		

Combining the Two Components

The table below combines the two components described above to express the assumed amounts of lump sum settlements and installment payments as percentages of total contribution income lost due to withdrawals.

Lump Sum Settlements and Installment Payments

As Percentages of Contribution Income Lost due to Withdrawals

Revised Application Assumption	Lump Sum Settlements	Installment Payments
1. Defaults by withdrawing employers		
a. Withdrawals resulting in defaults	42.4%	42.4%
b. Withdrawals not resulting in defaults	57.6%	57.6%
2. Withdrawal liability payments		
a. Withdrawals excluding defaults	194.8%	122.1%
b. Total withdrawals, including defaults (1.b. x 2.a.)	112.2%	70.3%
For reference: Initial Application assumption	98.0%	61.4%

As shown above, relevant experience shows that:

- Lump sum settlement payments are equal to 112.2% of total annual contribution income lost due to employer withdrawals. It is important to note that these lump sums are one-time payments, not recurring annual contribution income.
- Annual installment payments are equal to 70.3% of total annual contribution income lost due to employer withdrawals.

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Duration of Installment Payments

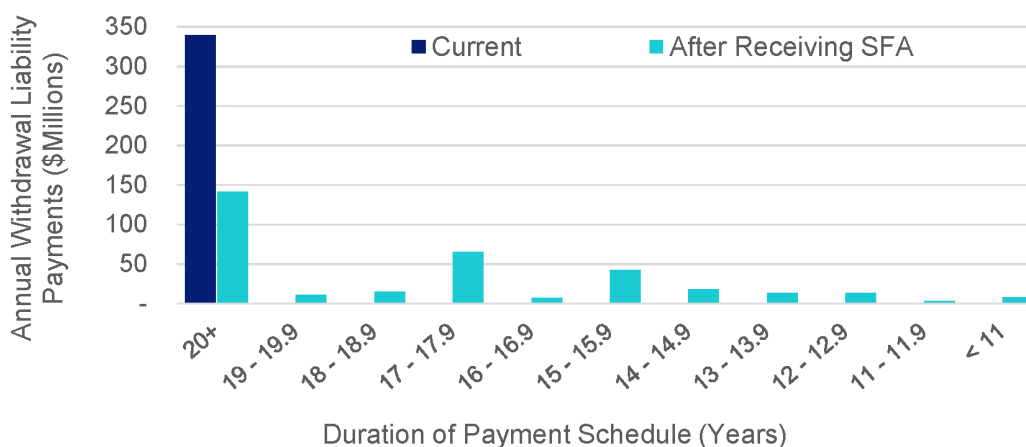
Currently, virtually all employers are affected by the 20-year cap on withdrawal liability payments. Under interim final rule, the receipt of SFA was expected to reduce the amount of unfunded vested benefits for determining employer withdrawal liability. As a result, after the Fund receives SFA, many employers would no longer be affected by the 20-year cap.

Under the final rule, however, the Fund expects that virtually all employers will remain affected by the 20-year cap, at least for the next several years after receiving SFA.

Initial Assumption

As described in the Narrative included in the Initial Application, the weighted average payment schedule duration was estimated to be about 17.5 years under the interim final rule, after the Fund receives SFA. This estimate was based on a review of the 100 largest employers by 2020 contribution dollars, and it excludes Yellow, ABF, and “Hybrid” employers.

For reference, the following exhibit (repeated from page 46 of the Initial Application) shows the projected duration of installment payments for the 100 largest employers in the Fund, immediately after the Fund receives SFA. As described in the Initial Application, this analysis included several simplifying assumptions.

Distribution of Payment Schedules for Top 100 Employers**Revised Assumption**

Under the final rule, the amount of SFA is phased into the determination of the unfunded vested benefits over a period ending with the year the SFA is projected to be exhausted. As indicated in Template 4A included in the Revised Application, the SFA assets are projected to be exhausted during the plan year that ends December 31, 2037. In other words, SFA will be completely phased into the determination of unfunded vested benefits as of December 31, 2038.

Under the final rule, immediately after the receipt of SFA, virtually all employers will remain affected by the 20-year cap, as they currently are. The 20-year cap is likely to apply for the next

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several years after the Fund receives SFA, as the SFA amount is phased into the determination of unfunded vested benefits. Whether the 20-year cap will continue to apply indefinitely depends on various factors, such as interest rate movement and whether total unfunded vested benefits increase or decrease over time.

The Revised Application does not speculate on future changes that could cause the 20-year cap not to apply to virtually all employers. Therefore, the Revised Application assumes a duration of 20 years for installment payments resulting from all future employer withdrawals.

Possible Defaults by Large Employers

The Revised Application retains the same assumptions for projecting contribution base units as the Initial Application. The Narrative for the Initial Application, however, included typographical errors in the table of average default rates by Moody's and S&P for companies with the same credit rating as Yellow (page 35 of the Initial Application). The following table corrects these errors.

Adjusted Cumulative and Annual Default Rates

Average of Moody's and S&P, Adjusted for Possible Post-Bankruptcy Participation

Year	Cumulative Rate	Annual Rate	Year	Cumulative Rate	Annual Rate
2022	5.51%	5.51%	2037	42.31%	0.90%
2023	11.87%	6.73%	2038	42.75%	0.77%
2024	17.53%	6.42%	2039	43.09%	0.59%
2025	21.98%	5.40%	2040	43.42%	0.58%
2026	25.58%	4.61%	2041	43.59%	0.30%
2027	28.52%	3.95%	2042	43.72%	0.23%
2028	30.94%	3.39%	2043	43.82%	0.17%
2029	33.12%	3.16%	2044	43.88%	0.12%
2030	34.91%	2.67%	2045	43.93%	0.09%
2031	36.39%	2.28%	2046	43.97%	0.07%
2032	37.84%	2.28%	2047	44.01%	0.06%
2033	38.91%	1.71%	2048	44.03%	0.04%
2034	39.87%	1.58%	2049	44.05%	0.04%
2035	40.95%	1.79%	2050	44.06%	0.03%
2036	41.79%	1.42%	2051	44.07%	0.02%

Note that the default rates in the above table have been adjusted for the 0.44% assumed probability that contributions will continue after bankruptcy. In other words, the annual default rates are 99.56% of the unadjusted averages of the rates for Moody's and S&P.

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Item 6b: Changes to Assumptions for SFA Amount

This statement describes the actuarial assumptions used to determine the amount of special financial assistance (“SFA”) for the Central States, Southeast and Southwest Areas Pension Plan (“Plan”) that are different than those used in the most recent status certification completed before January 1, 2021, in other words, the status certification for the plan year beginning January 1, 2020 (the “2020 status certification”).

The interest and contribution rate assumptions were changed from the Initial Application pursuant to the final regulations to reflect the different interest rates applicable to non-SFA and SFA assets and to include only contribution rate increases in agreements adopted before July 9, 2021, respectively.

As described below, the assumptions for administrative expenses, mortality, contribution rate and new entrant profile were changed from the 2020 status certification according to the “acceptable” changes in PBGC’s non-binding guidance on SFA assumption changes.¹ The assumptions regarding cash flow timing, contribution base units (“CBUs”), withdrawal liability, and deceased inactive vested participants were also changed. All other assumptions are the same as those used in the 2020 status certification.

Changes versus Initial Application

The Fund submitted its Initial Application for SFA on April 28, 2022 and subsequently withdrew it on August 12, 2022. The only assumption changes included in this Revised Application that differ from the Initial Application pertain to **contribution rates**, **withdrawal liability**, and **deceased inactive vested participants**. All other assumptions changes are the same as those in the Initial Application.

For each of the assumptions that differs from those used in the 2020 status certification, this statement (i) describes why the original assumption is not reasonable for the purpose of determining the amount of SFA; (ii) identifies the updated assumption used to determine the amount of SFA; and (iii) describes why the updated SFA assumption is reasonable. For completeness, this statement describes all assumptions in the Revised Application that differ from the 2020 status certification, even those that are the same as in the Initial Application.

The detailed narrative supporting the development of the SFA assumptions for CBUs and withdrawal liability is contained as Section D, Item 5 of the Initial Application. Section D, Item 5 of the Revised Application includes an amendment to certain portions of the narrative, related to aspects of the withdrawal liability assumption that were changed from the Initial Application to the Revised Application.

Administrative Expenses

This assumption change was included in the Initial Application.

2020 Status Certification Assumption	\$45.2 million for the 2020 plan year increasing 2.0% per year for the non-PBGC premium portion of assumed expenses plus the PBGC flat-rate premium increasing 2.0% per year and adjusted by the percent change in the number of Plan participants each year.
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¹ 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.

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Reason Original Assumption is Not Reasonable	The administrative expense assumption from the 2020 status certification did not extend beyond the projected plan year of insolvency (2025). The prior assumption is no longer reasonable because it must be extended through the end of the SFA projection period, December 31, 2051.
Updated SFA Assumption	<p>\$45.4 million for the 2022 plan year increasing 2.0% per year for the non-PBGC premium portion of assumed expenses plus the PBGC flat-rate premium increasing 2.0% per year and adjusted by the percent change in the number of Plan participants each year.</p> <p>The amount of administrative expenses for the plan year beginning January 1, 2031 is adjusted to reflect the increase in the PBGC flat rate premium to \$52. The PBGC flat rate premium is thereafter assumed to resume increasing by 2.0% per year for each year from January 1, 2032 through December 31, 2051.</p> <p>The total amount of projected administrative expenses in each future plan year is limited to 6% of benefit payments in that plan year.</p>
Reason SFA Assumption is Reasonable	<p>The updated assumption extends through the end of the SFA projection period, December 31, 2051. It also recognizes an updated expectation for expenses in the first year of the projection (2022) based on the Plan's 2022 budget expectations and the legislated increase in the PBGC flat rate premium that will occur in 2031.</p> <p>The updated assumption is consistent with the "acceptable" change in PBGC's guidance on SFA assumptions and is therefore reasonable for determining the amount of SFA.</p>

Mortality

This assumption change was included in the Initial Application.

2020 Status Certification Assumption	<p>The 2020 status certification used the mortality assumptions from the January 1, 2019 actuarial valuation, as follows:</p> <ul style="list-style-type: none"> <i>Non-Annuitant Lives:</i> For males, Adjusted RP-2014 Blue Collar Employee Male table with generational projection from 2006 using Scale MP-2017. For females, Adjusted RP-2014 Blue Collar Employee Female table with generational projection from 2006 using Scale MP-2017. <i>Healthy Annuitant Lives:</i> For males, Adjusted RP-2014 Blue Collar Healthy Annuitant Male table with rates increased by 10%, and generational projection from 2006 using Scale MP-2017. For females, Adjusted RP-2014 Blue Collar Healthy Annuitant Female table with rates increased by 15%, and generational projection from 2006 using Scale MP-2017. <i>Disabled Lives:</i> For males, Adjusted RP-2014 Disabled Retiree Male table with rates increased by 7%, and generational projection from 2006 using Scale MP-2017. For females, Adjusted RP-2014
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	<p>Disabled Retiree Female table with generational projection from 2006 using Scale MP-2017.</p> <p>The applicable RP-2014 base rates described below have been adjusted back to 2006 by removing the Scale MP-2014 improvements between calendar years 2006 and 2014 (the “Adjusted RP-2014” tables or “RP-2006” tables).</p>
Reason Original Assumption is Not Reasonable	<p>The tables used for the 2020 certification of plan status were based on the Society of Actuaries’ Retirement Plans Experience Committee (“RPEC”) mortality study report released in October 2014, with mortality rates on a central study year of 2006.</p> <p>The older mortality tables are no longer reasonable for purposes of determining the amount of SFA because newer tables based on more recent studies that include multiemployer pension plan mortality experience data are now available.</p>
Updated SFA Assumption	<p>The updated mortality assumptions for determining the SFA amount are as follows:</p> <ul style="list-style-type: none"> • <i>Non-Annuitant Lives</i>: For males, Pri-2012 Blue Collar Employee Male table with generational projection from 2012 using Scale MP-2021. For females, Pri-2012 Blue Collar Employee Female table with generational projection from 2012 using Scale MP-2021. • <i>Healthy Annuitant Lives</i>: For males, Pri-2012 Blue Collar Healthy Annuitant Male table with generational projection from 2012 using Scale MP-2021. For females, Pri-2012 Blue Collar Healthy Annuitant Female table with generational projection from 2012 using Scale MP-2021. • <i>Contingent Survivor Lives</i>: These tables apply to both existing contingent survivors and upon the projected future death of the corresponding participant. For males, Pri-2012 Blue Collar Contingent Survivor Male table with generational projection from 2012 using Scale MP-2021. For females, Pri-2012 Blue Collar Contingent Survivor Female table with generational projection from 2012 using Scale MP-2021. • <i>Disabled Lives</i>: For males, Pri-2012 Disabled Annuitant Male table with generational projection from 2012 using Scale MP-2021. For females, Pri-2012 Disabled Annuitant Female table with generational projection from 2012 using Scale MP-2021. <p>The tables described above are the amount-weighted tables.</p>
Reason SFA Assumption is Reasonable	<p>Mortality tables based on an updated RPEC study, reflecting a central study year of 2012 (the Pri-2012 tables) were published in October 2019. Unlike the prior mortality tables, these tables were constructed using a substantial amount of data from multiemployer plans.</p> <p>In addition, updated mortality improvement assumptions are published each year and thus the old assumption (RPEC Scale MP-2017) was</p>

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replaced by the most recently available assumption (RPEC Scale MP-2021), published in October 2021.

The updated assumption is consistent with the “acceptable” change in PBGC’s guidance on SFA assumptions and is therefore reasonable for determining the amount of SFA.

Contribution Rates

The contribution rate assumption has been revised from the Initial Application. Consistent with the PBGC final rule, the Revised Application reflects only current and future contribution rates in agreements adopted before July 9, 2021 (rather than the SFA measurement date).

2020 Status Certification Assumption	For purposes of the solvency projection in the 2020 status certification, projected contributions through the year of projected insolvency recognize contribution rate increases beyond those contained in formal commitments by the collective bargaining parties settled before January 1, 2020 that are required under the Rehabilitation Plan. This assumption is consistent with the requirements of ERISA Section 305(b)(3)(B)(v) and Internal Revenue Code Section 432(b)(3)(B)(v) for purposes of determining whether the Plan is in critical and declining status.
Reason Original Assumption is Not Reasonable	The contribution rate assumption used for the 2020 status certification is not reasonable for the determination of the SFA amount because it did not extend beyond the projected plan year of insolvency (2025). Furthermore, as required under ERISA and the Internal Revenue Code, the prior assumption included anticipated contribution rate increases that have not yet been included in current collective bargaining agreements.
Updated SFA Assumption	<p>The determination of the SFA amount is based on census data used in the actuarial valuation as of January 1, 2021. The Fund Office provided information on contribution rate increases in effect prior to July 9, 2021, as well as subsequent increases included in formal bargaining agreements that were formally adopted by that date.</p> <p>Consistent with the final rule, the SFA assumption reflects contribution rates already in effect as of July 9, 2021 and formally approved rates in agreements in effect as of that date. The SFA assumption assumes these rates will continue in effect for succeeding plan years through 2051.</p>
Reason SFA Assumption is Reasonable	The updated assumption is consistent with §4262.4 of PBGC’s final rule and is therefore reasonable for determining the amount of SFA.

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New Entrant Profile

This assumption change was included in the Initial Application.

2020 Status Certification Assumption	<p>For purposes of the 2020 status certification, demographic profiles for future new entrants were developed based on a demographic assumptions study that reflected actual experience for new active participants who entered the Plan in each of the three years from 2014, 2015, and 2016. Participants who were rehired or who returned to covered employment were included in developing the new entrant profiles.</p> <p>Separate new entrant profiles were developed for three large unique employer entities: ArcBest Corporation, including ABF Freight Systems, Inc. (collectively “ABF”), Yellow Corporation, including participating entities YRC Inc. and USF Holland LLC (collectively “Yellow” or “YRC”) and Car Haul. Separate new entrant profiles were also developed for three general employer groups: New Employers that first joined the Plan on or after October 14, 2011; Employers covered under the Primary Schedule of the Rehabilitation Plan; and Employers covered under a Default, Distressed, or RPW Schedule of the Rehabilitation Plan.</p> <p>The demographic profiles assign age, sex, pension credits, vesting service, monthly accrued benefits, and annual total contributions for the 2017 plan year for each employer group. Annual contribution amounts for new entrants are increased each year with projected contribution rate increases required under the Rehabilitation Plan, as reflected in the solvency projection in the 2020 status certification.</p> <p>The new entrant profiles used in the 2020 status certification are detailed in Exhibit A.</p>
Reason Original Assumption is Unreasonable	<p>The new entrant profile assumptions used for the 2020 status certification were based on a three-year period used for an experience study using data through 2016. The SFA determination is based on census data used in the actuarial valuation as of January 1, 2021. The prior assumptions are no longer reasonable because they do not reflect more recent actual experience.</p>
Updated SFA Assumption	<p>For purposes of determining the amount of SFA, the new entrant profile assumptions were updated to reflect new entrants and rehires to the Plan during the period from January 1, 2016 through December 31, 2020. This period represents the most recent five years preceding the census date for the participant data used in the determination of the amount of SFA, January 1, 2021.</p> <p>The updated new entrant profile assumptions reflect all new entrants and rehires from 2016 through 2020, rather than only those remaining in service as of the census data date. The updated assumptions exclude new entrants from employers who have withdrawn from the Plan as of the SFA measurement date, March 31, 2022.</p> <p>As with the assumptions used for the 2020 status certification, separate new entrant profiles were developed for three large unique employer groups: ABF, Yellow and Car Haul. Separate new entrant profiles were also developed for the same other three general employer groups. The demographic profiles, which are summarized in the tables below, assign</p>

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	<p>age, sex, pension credits, vesting service, monthly accrued benefits, and annual total contributions for the 2021 plan year for each employer group.</p> <p>The updated new entrant profiles used in the determination of the amount of SFA are detailed in Exhibit B.</p>
Reason SFA Assumption is Reasonable	<p>The assumptions for determining the amount of SFA were updated to reflect the most current census data and the latest available five-year experience period through December 31, 2020.</p> <p>The updated assumption is consistent with the “acceptable” change in PBGC’s guidance on SFA assumptions and is therefore reasonable for determining the amount of SFA.</p>

Cash Flow Timing

This assumption change was included in the Initial Application.

2020 Status Certification Assumption	<p>All cash flows occur on average in the middle of each plan year and interest is accumulated at one-half the assumed annual interest return for each year.</p>
Reason Original Assumption is Not Reasonable	<p>The prior cash flow timing assumption was simplified and did not have a material impact on the results of the certification. A refined assumption would differentiate between different timing expectations for different components of cash flow.</p> <p>The prior assumption used in the 2020 status certification did not extend beyond the projected plan year of insolvency (2025) or the number of years to discount cash flow items applicable to the criteria for determining a plan’s status as described in section 305(b) of ERISA. The prior assumption is no longer reasonable because it must be extended through the end of the SFA projection period, December 31, 2051.</p>
Updated SFA Assumption	<p>The cash flow timing assumption for each component of cash flow:</p> <ul style="list-style-type: none"> • Contributions: received monthly in the middle of each month • Withdrawal liability payments: monthly installments received at the beginning of each month; lump sum settlements received monthly at the end of each month • Benefit payments: paid at the beginning of each month • Administrative expenses: paid monthly in the middle of each month <p>Annual cash flows are assumed to occur in a level amount throughout each plan year or portion of a plan year, as applicable to the 2022 plan year.</p>
Reason SFA Assumption is Reasonable	<p>The cash flow timing assumption used for SFA determination purposes is reasonable because it recognizes that different components of cash flow occur with different timing throughout each plan year.</p>

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Contribution Base Units (CBUs)*This assumption change was included in the Initial Application.*

2020 Status Certification Assumption	<p>For purposes of the 2020 status certification, projected contributions were based on projected changes in the number of active participants. Employment assumptions for each individual active participant recognized the units of contributions (weekly, daily, or hourly) in accordance with the participant's collective bargaining agreement.</p> <p>In the 2020 status certification, the assumed number of active participants was determined starting with the number of participants included in the January 1, 2019 actuarial valuation, assumed to decline by 5.5% during the 2019 plan year, based on preliminary census data as of January 1, 2020. The number of active participants was then assumed to decline by 3.76% during the 2020 plan year and each year thereafter until the projected year of insolvency (2025).</p> <p>The number of employment units (weeks, days, and hours worked) was assumed to match the assumptions in the January 1, 2019 actuarial valuation: 50 weeks, 240 days and 1,800 hours per year, respectively, based on the units of contributions reported for each participant.</p>
Reason Original Assumption is Not Reasonable	<p>The CBU assumption from the 2020 status certification did not extend beyond the projected plan year of insolvency (2025). The prior assumption is no longer reasonable because it must be extended through the end of the SFA projection period, December 31, 2051.</p> <p>The prior CBU assumption was simplified, in that it applied the same rate of decline to all employers in the Plan. It also did not reflect the experience through the SFA measurement date, March 31, 2022, including the impact of recent employer withdrawals. A more refined assumption would reflect current data, consider an extensive analysis of historical experience, and evaluate different expectations for certain large employers.</p>
Updated SFA Assumption	<p>The assumption for the determination of the SFA amount projects CBUs separately for the Plan's two largest employers, ArcBest Corporation, including ABF Freight Systems, Inc. (collectively "ABF") and Yellow Corporation, including participating entities YRC Inc. and USF Holland LLC (collectively "Yellow"), reflecting each employer's actual trends and circumstances. Different assumptions apply to all other active contributing employers as of the SFA measurement date.</p> <p>ABF</p> <p>For ABF, CBUs in 2022 are assumed to be the same as actual CBUs in 2019. After 2022, CBUs are assumed to remain flat in all future years through 2051.</p> <p>Yellow</p> <p>For Yellow, CBUs in 2022 are assumed to be 11.62% lower than actual CBUs in 2019, reflecting contraction unrelated to the COVID-19 pandemic. After 2022, CBUs are assumed to decline by 0.59%</p>

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	<p>per year through 2051 due to expected contraction, excluding any possible withdrawal by Yellow.</p> <p>In addition, the projection of CBUs includes assumed rates of withdrawal due to bankruptcy that varies in each future year through 2051. These rates are based on historical default rates for companies with the same credit rating as Yellow and are adjusted for the possibility that a portion of Yellow contributions will continue after bankruptcy.</p> <p>All other employers</p> <p>For all active employers other than ABF and Yellow, CBUs in 2022 are assumed to be 5.45% lower than actual CBUs in 2019, reflecting contraction unrelated to the COVID-19 pandemic. After 2022, CBUs are assumed to decline by 5.55% per year through 2051.</p> <p>For purposes of determining the amount of SFA, CBUs are expressed as weeks worked. As a result, adjustments must be made for participants whose units of contribution under the Plan are hourly or daily.</p> <p>Annual units of employment are assumed to be 50 weeks, 240 days and 1,800 hours per year. Total annual CBUs in terms of weeks were determined based on the assumption that 240 days per year are equivalent to 48 weeks per year and 1,800 hours per year are equivalent to 52 weeks per year.</p> <p>Details on the CBU assumption, including assumed CBUs and active participant counts for 2022, assumed CBUs per active participant, assumed withdrawal rates for Yellow, are provided in Exhibit C.</p>
Reason SFA Assumption is Reasonable	<p>The CBU assumption used for determining the amount of SFA is reasonable because it reflects historical experience and does not speculate with respect to future experience that could differ from past experience.</p> <p>The detailed narrative supporting the changes to the CBU assumptions is included as Section D, Item 5 of the Initial Application.</p>

Withdrawal Liability

Certain aspects of assumption have been revised from the Initial Application.

2020 Status Certification Assumption	<p>The 2020 status certification assumed that total withdrawal liability payments will be \$100 million each year until the projected year of insolvency. This amount includes payments from both already withdrawn employers as well as future withdrawals.</p> <p>Assumptions with respect to future employer withdrawals as a result of a Rehabilitation Plan Withdrawal (RPW) as defined in the Rehabilitation Plan, after which all adjustable benefits are eliminated for participants who worked for such an employer, were as follows:</p>
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	<ul style="list-style-type: none"> For all active participants as of January 1, 2019, 20% of withdrawals from the Plan are due to an RPW and all adjustable benefits will be eliminated under the Rehabilitation Plan. For all inactive vested participants as of January 1, 2019 who last worked for an employer that is active as of January 1, 2019, 25% will be subject to a future RPW by the time they commence benefits from the Plan and all adjustable benefits will be eliminated under the Rehabilitation Plan.
Reason Original Assumption is Not Reasonable	The prior assumption used in the 2020 status certification was simplified and did not extend beyond the projected plan year of insolvency. The prior assumption is no longer reasonable because it must be extended through the end of the SFA projection period, December 31, 2051.
Updated SFA Assumption	<p>The withdrawal liability assumption for the determination of the SFA amount differentiates between payments from employers that have already withdrawn versus payments from future withdrawals.</p> <p><u>Prior Withdrawals</u> [unchanged from Initial Application]</p> <p>The assumed withdrawal liability payments from employers that have already withdrawn as of March 31, 2022, as provided by the Fund Office, are shown in Exhibit D.</p> <p><u>Future Withdrawals:</u></p> <p>ABF [unchanged from Initial Application]</p> <p>Zero future withdrawal liability payments are assumed for ABF. Under the CBU assumption, ABF is assumed to continue participating in the Plan at the same level each year through the end of the SFA coverage period.</p> <p>Yellow [unchanged from Initial Application]</p> <p>Zero future withdrawal liability payments are assumed for Yellow. The CBU assumption for Yellow includes a probability of withdrawal due to bankruptcy. In such an event, the assumption is that any withdrawal liability collection would be de minimis.</p> <p>All Other Employers [revised from Initial Application]</p> <p>The assumption for employers other than ABF and Yellow is that CBUs will decline by 5.55% per year through 2051. Of this annual CBU decline, 1.85% (one-third) is assumed to be due to general contraction and consolidation and 3.70% (two-thirds) is assumed to be due to employer withdrawals, whether voluntary or due to bankruptcy.</p> <p>The amount of withdrawal liability payments in each future year is assumed to be equal to a percentage of the amount of annual contribution income lost due to withdrawals, as follows:</p>

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	<ul style="list-style-type: none"> • Lump sum settlements equal to 112.2% of the lost contribution income are assumed to be made in the year following the year of withdrawal. • Annual installment payments equal to 70.3% of lost annual contribution income are assumed to begin in the year following the year of withdrawal and continue for the next 20 years. <p>Assumptions with respect to future employer withdrawals as a result of a Rehabilitation Plan Withdrawal (RPW) do not apply to active or inactive vested participants whose last employer was ABF since it is assumed that ABF will not withdraw. The assumption for future RPW continues to not apply to active or inactive vested participants whose last employer was Yellow, since such participants already had adjustable benefit eliminated under the Distressed Employer Schedule of the Rehabilitation Plan. [unchanged from Initial Application]</p>
Reason SFA Assumption is Reasonable	<p>The withdrawal liability assumption used for SFA determination purposes is reasonable because it reflects historical experience and does not speculate with respect future experience that could differ from past experience.</p> <p>The detailed narrative supporting the new withdrawal liability assumption is included as Section D, Item 5 of the Initial Application. Section D, Item 5 of the Revised Application includes amendments to the narrative related to aspects of the withdrawal liability assumption that were revised from the Initial Application.</p>

Withdrawal Liability Assumption for “Baseline” Projection

This assumption is unchanged from the Initial Application.

The application for SFA requires a “baseline” projection determined based on the same assumptions as the 2020 status certification, with certain assumption changes according to the “acceptable” standard described in PBGC’s non-binding guidance on SFA assumptions.

The baseline SFA projection will include assumptions changes related to administrative expenses, mortality, contribution rates and new entrant profile assumptions in accordance with the “acceptable” standards according to PBGC’s guidance.

Similarly, the baseline projection will also include a CBU assumption according to the “acceptable” change. In other words, the baseline projection will assume that CBUs are the same as those projected in the 2020 status certification until the last full plan year for a CBU assumption was utilized (2024) and remain level each year through 2051.

PBGC’s guidance does not include an “acceptable” assumption change for withdrawal liability payments. Therefore, to be consistent with the “acceptable” CBU assumption reflected in the baseline projection, withdrawal liability payments are assumed to be equal to \$100 million in 2022, 2023 and 2024, the same as in the 2020 status certification.

After 2024, withdrawal liability payments will reflect the projected payments for employers that have withdrawn as of the March 31, 2022 SFA measurement date (consistent with the

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determination of the SFA amount) plus assumed withdrawal liability payments for employers assumed to withdraw from March 31, 2022 to December 31, 2024. Consistent with the CBU assumption for the baseline projection, there are no assumed payments from future withdrawals after December 31, 2024.

All other assumptions in the baseline projection are the same as those used in the 2020 status certification.

Deceased Inactive Vested Participants

This assumption has been revised from the Initial Application.

2020 Status Certification Assumption	Liabilities for inactive vested participants reported with a date of death are included in the valuation and are multiplied by a factor of 0.41. The factor reflects an assumption that 75% of these participants have a surviving spouse that will collect benefits and includes adjustments for a 50% survivor percentage and for the expected lifetime of the surviving spouse relative to the participant.
Reason Original Assumption is Not Reasonable	The assumption included in the 2020 status certification represents a simplified approach for valuing liabilities for deceased participants who may have surviving spouses. The simplification is not reasonable for purposes of determining the amount of SFA.
Updated SFA Assumption	<p>Inactive vested participants reported with a date of death that is prior to the January 1, 2021 census date, and who would otherwise be included for actuarial valuation purposes, are excluded from the projections for purposes of determining the amount of SFA. Excluded participants with no known information regarding a surviving spouse are replaced with assumed surviving spouses, as follows:</p> <ul style="list-style-type: none"> • 75% of these deceased participants are assumed to be married at their time of death. Based on assumed survival of spouses from their assumed average age as of the participants' death to the average age at valuation, 85% of these participants' spouses are assumed to survive and claim a survivor benefit if provided under the Plan. Therefore, 63.75% (75% x 85%) of these deceased participants are assumed to have a surviving spouse. • Surviving spouses are assumed to be the opposite sex of the deceased participant. Females are assumed to be two years younger than their male spouses. • Surviving spouses are assumed to receive a 50% qualified surviving spouse annuity at the earliest possible commencement date (no later than the participant's normal retirement date). If applicable, the surviving spouse is assumed to be paid retroactive payments consistent with the Fund's policy beginning after the SFA measurement date.
Reason SFA Assumption is Reasonable	The updated assumption is not simplified and constructs assumed surviving spouses consistent with other assumptions used in the 2020 status certification.

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**Exhibit A: New Entrant Profiles from
2020 Status Certification Assumption****ABF****New Entrant Profile: ABF**

Males						Females					
Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions	Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions
20	7.2%	0.69	1.00	\$ 92.04	\$ 16,416	20	0.4%	0.60	1.00	\$ 87.55	\$ 16,416
25	9.0%	0.78	1.04	120.69	16,416	25	0.3%	0.77	1.00	130.30	16,416
30	9.7%	0.81	1.05	116.21	16,416	30	0.3%	0.74	1.00	90.29	16,416
35	9.5%	1.05	1.33	121.83	16,416	35	0.4%	0.69	1.00	184.68	16,416
40	13.0%	1.15	1.42	143.41	16,416	40	0.8%	0.75	1.00	85.27	16,416
45	17.3%	2.08	2.46	321.19	16,416	45	0.9%	0.77	1.00	86.19	16,416
50	13.9%	3.73	4.05	217.55	16,416	50	0.6%	2.03	2.22	217.51	16,416
55	10.7%	5.04	5.42	481.89	16,416	55	0.4%	0.96	1.00	115.60	16,416
60	5.5%	4.46	4.67	635.70	16,416	60	0.1%	0.63	1.00	91.32	16,416
Total	95.8%					Total	4.2%				

Yellow**New Entrant Profile: YRC**

Males						Females					
Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions	Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions
20	4.3%	0.74	1.00	\$ 22.79	\$ 4,416	20	0.1%	0.76	1.00	\$ 13.62	\$ 4,416
25	7.0%	0.77	1.03	23.54	4,416	25	0.3%	0.72	1.00	21.52	4,416
30	11.1%	0.82	1.12	22.76	4,416	30	0.7%	0.76	1.00	26.58	4,416
35	9.7%	0.93	1.18	25.81	4,416	35	0.7%	0.89	1.03	35.95	4,416
40	13.1%	1.51	1.79	63.37	4,416	40	0.9%	1.25	1.59	24.11	4,416
45	14.9%	1.53	1.84	93.50	4,416	45	0.7%	2.36	2.72	40.81	4,416
50	15.2%	2.79	3.13	147.99	4,416	50	0.8%	1.41	1.74	174.13	4,416
55	12.5%	3.57	3.98	251.37	4,416	55	1.1%	2.93	3.25	248.34	4,416
60	6.5%	4.65	4.96	328.21	4,416	60	0.4%	3.02	3.39	129.17	4,416
Total	94.3%					Total	5.7%				

Carhaul**New Entrant Profile: Carhaul**

Males						Females					
Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions	Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions
20	2.1%	0.79	1.03	\$ 132.58	\$ 16,416	20	0.1%	1.00	1.00	\$ 130.30	\$ 16,416
25	9.2%	0.82	1.05	120.30	16,416	25	0.1%	0.85	1.00	111.49	16,416
30	10.2%	1.01	1.20	148.26	16,416	30	0.3%	0.73	1.00	67.72	16,416
35	12.9%	1.15	1.38	134.62	16,416	35	0.2%	0.73	1.00	93.71	16,416
40	14.6%	1.77	2.02	200.86	16,416	40	0.2%	3.38	3.67	168.95	16,416
45	16.0%	2.74	3.01	378.65	16,416	45	0.7%	2.94	3.50	107.22	16,416
50	15.2%	3.64	4.00	287.94	16,416	50	1.1%	5.79	6.94	110.13	16,416
55	10.6%	6.46	6.81	698.49	16,416	55	0.8%	4.19	5.09	546.07	16,416
60	5.5%	7.05	7.38	983.89	16,416	60	0.2%	0.67	1.00	63.61	16,416
Total	96.3%					Total	3.7%				

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New Employers**New Entrant Profile: New Employers**

Males						Females					
Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions	Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions
20	5.7%	0.79	1.00	\$ 42.82	\$ 5,825	20	0.3%	0.91	1.00	\$ 42.82	\$ 8,332
25	15.2%	0.87	1.02	51.82	6,126	25	0.4%	0.74	1.00	51.82	5,380
30	13.0%	0.92	1.11	70.54	7,188	30	0.3%	1.00	1.00	70.54	3,789
35	11.4%	1.03	1.19	80.85	7,917	35	0.3%	0.79	1.00	80.85	5,448
40	10.7%	1.12	1.31	87.73	8,140	40	0.7%	1.28	1.60	87.73	10,170
45	11.1%	1.18	1.35	120.23	8,143	45	0.0%	N/A	N/A	N/A	N/A
50	12.4%	1.59	1.84	178.75	7,908	50	0.5%	2.75	3.00	178.75	4,280
55	11.0%	1.43	1.58	135.16	9,232	55	0.9%	4.89	5.43	135.16	11,228
60	5.8%	2.72	3.09	256.71	7,786	60	0.3%	1.00	1.00	256.71	6,480
Total	96.3%					Total	3.7%				

Primary Schedule**New Entrant Profile: Primary Schedule**

Males						Females					
Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions	Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions
20	9.1%	0.83	1.01	\$ 65.20	\$ 8,450	20	0.6%	0.83	1.01	\$ 58.34	\$ 7,134
25	15.8%	0.89	1.06	75.37	8,874	25	1.0%	0.89	1.01	75.79	8,758
30	17.0%	0.95	1.13	81.83	9,187	30	0.8%	0.88	1.02	88.34	9,867
35	11.7%	1.11	1.30	94.37	9,511	35	0.8%	0.95	1.16	91.85	9,360
40	9.7%	1.47	1.68	122.66	9,808	40	0.7%	0.99	1.14	85.40	9,715
45	9.9%	2.15	2.41	149.06	10,095	45	0.9%	1.53	1.74	154.28	10,412
50	9.0%	3.37	3.65	256.07	10,258	50	0.9%	2.17	2.49	195.58	11,672
55	7.3%	4.48	4.82	299.63	9,947	55	0.6%	2.61	2.83	217.38	11,100
60	3.9%	5.53	5.82	366.23	9,867	60	0.3%	2.51	2.81	323.15	9,245
Total	93.4%					Total	6.6%				

Default, Distressed, or RPW Schedule**New Entrant Profile: Default, Distressed, or RPW Schedule**

Males						Females					
Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions	Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions
20	4.1%	1.02	1.12	\$ 57.82	\$ 5,649	20	0.5%	1.00	1.00	\$ 79.45	\$ 9,670
25	8.2%	1.33	1.52	74.14	5,979	25	0.5%	1.00	1.00	82.33	9,670
30	22.4%	1.37	1.53	59.47	3,918	30	0.3%	0.78	1.00	52.51	6,430
35	10.1%	3.31	3.54	198.05	6,572	35	0.5%	1.00	1.00	100.28	9,670
40	7.4%	5.35	5.77	400.62	7,714	40	0.5%	1.46	2.00	155.68	14,103
45	10.7%	7.20	7.56	596.36	8,537	45	0.3%	4.20	4.50	356.41	8,242
50	12.3%	10.00	10.46	814.15	9,306	50	0.3%	3.00	3.50	205.88	10,915
55	13.4%	15.05	15.40	1,094.17	9,386	55	0.3%	15.51	15.80	1,256.97	9,405
60	8.2%	17.05	17.66	1,377.52	10,151	60	0.0%	N/A	N/A	N/A	N/A
Total	96.8%					Total	3.2%				

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Exhibit B: Updated New Entrant Profiles for Determination of SFA Amount

ABF**New Entrant Profile for ABF**

Males					
Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions
20	6.8%	0.68	1.02	\$ 95.04	\$ 16,416
25	12.3%	0.85	1.12	104.81	16,416
30	12.0%	0.82	1.07	113.09	16,416
35	10.1%	0.93	1.21	162.21	16,416
40	11.8%	1.51	1.78	144.64	16,416
45	12.5%	1.97	2.28	130.54	16,416
50	12.8%	2.35	2.68	165.88	16,416
55	11.6%	4.16	4.53	152.45	16,416
60	5.3%	6.93	7.32	164.54	16,416
Total	95.2%				

Females					
Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions
20	0.6%	0.65	1.00	\$ 94.39	\$ 16,416
25	0.4%	0.78	1.00	180.03	16,416
30	0.5%	0.70	1.00	180.03	16,416
35	0.5%	0.80	1.11	180.03	16,416
40	0.6%	0.91	1.20	216.37	16,416
45	0.6%	1.93	2.20	212.73	16,416
50	0.9%	0.88	1.13	171.00	16,416
55	0.6%	0.84	1.00	180.03	16,416
60	0.3%	4.89	5.00	165.53	16,416
Total	4.8%				

Yellow**New Entrant Profile for Yellow**

Males					
Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions
20	3.7%	0.71	1.02	\$ 32.19	\$ 5,114
25	8.0%	0.79	1.04	35.49	5,114
30	14.0%	0.77	1.03	32.98	5,114
35	10.3%	0.85	1.09	33.61	5,114
40	11.2%	1.10	1.35	35.17	5,114
45	13.1%	1.26	1.53	37.04	5,114
50	14.5%	1.96	2.25	39.63	5,114
55	11.5%	2.92	3.26	33.52	5,114
60	6.4%	3.60	3.92	43.73	5,114
Total	92.6%				

Females					
Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions
20	0.4%	0.73	1.00	\$ 36.65	\$ 5,114
25	0.8%	0.76	1.05	50.97	5,114
30	1.0%	0.83	1.01	44.86	5,114
35	1.0%	0.82	1.06	26.05	5,114
40	0.9%	0.76	1.02	27.64	5,114
45	0.9%	1.22	1.50	39.65	5,114
50	0.9%	1.35	1.63	37.14	5,114
55	1.0%	1.20	1.44	28.53	5,114
60	0.5%	1.04	1.24	32.02	5,114
Total	7.4%				

Carhaul**New Entrant Profile for Carhaul**

Males					
Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions
20	2.9%	0.88	1.06	\$ 121.30	\$ 16,416
25	9.4%	0.95	1.18	114.42	16,416
30	13.7%	1.04	1.26	179.95	16,441
35	10.3%	1.08	1.29	135.02	16,416
40	11.6%	1.89	2.17	124.66	16,464
45	14.8%	1.95	2.19	151.64	15,805
50	14.5%	2.52	2.83	192.51	16,416
55	11.8%	3.81	4.13	152.12	16,416
60	6.6%	6.26	6.69	175.17	15,277
Total	95.6%				

Females					
Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions
20	0.1%	0.45	1.00	\$ 115.32	\$ 16,497
25	0.3%	0.95	1.50	146.38	16,416
30	0.5%	0.72	1.00	154.59	16,416
35	0.5%	0.96	1.17	115.32	16,497
40	0.5%	0.77	1.00	115.32	16,497
45	0.7%	0.75	1.00	121.41	16,416
50	0.8%	1.30	2.00	115.32	16,497
55	0.3%	0.52	1.00	84.50	16,900
60	0.7%	1.87	2.63	63.61	16,416
Total	4.4%				

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New Employers**New Entrant Profile for New Employers**

Males					
Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions
20	6.5%	0.86	1.05	\$ 62.24	\$ 7,293
25	12.9%	0.90	1.09	60.85	8,081
30	17.3%	0.95	1.16	84.40	9,527
35	10.9%	1.23	1.43	66.13	7,635
40	12.1%	1.53	1.77	69.45	7,730
45	10.2%	1.80	2.08	83.79	8,045
50	10.1%	2.32	2.57	95.06	7,788
55	7.4%	3.90	4.21	75.10	7,509
60	6.0%	5.00	5.34	73.69	7,748
Total	93.4%				

Females					
Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions
20	0.2%	0.78	1.00	\$ 27.30	\$ 7,200
25	0.5%	0.86	1.13	21.40	5,350
30	1.2%	0.72	1.00	54.82	9,899
35	0.9%	0.77	1.00	61.04	9,145
40	0.6%	1.13	1.33	86.72	12,050
45	0.7%	0.75	1.00	54.28	7,200
50	0.7%	0.86	1.00	45.00	7,200
55	1.1%	2.34	2.75	103.08	7,200
60	0.7%	2.62	3.60	98.57	7,200
Total	6.6%				

Primary Schedule**New Entrant Profile for Primary Schedule**

Males					
Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions
20	9.0%	0.84	1.02	\$ 84.17	\$ 10,016
25	15.1%	0.90	1.07	92.77	10,962
30	18.4%	0.94	1.12	90.71	10,825
35	11.3%	1.05	1.23	101.39	11,271
40	9.8%	1.34	1.53	103.69	11,565
45	8.7%	1.68	1.90	106.97	12,021
50	7.9%	2.41	2.65	104.24	11,729
55	6.4%	3.75	4.03	108.42	11,571
60	4.2%	4.22	4.49	112.98	11,656
Total	90.8%				

Females					
Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions
20	0.7%	0.85	1.02	\$ 80.99	\$ 9,988
25	1.5%	0.88	1.03	91.92	10,368
30	1.6%	0.90	1.05	84.87	10,302
35	1.1%	0.89	1.05	90.59	10,931
40	1.1%	1.11	1.29	94.25	10,943
45	1.0%	1.26	1.47	101.30	11,993
50	1.1%	1.67	1.90	99.33	10,296
55	0.7%	2.43	2.67	106.36	12,521
60	0.4%	3.06	3.34	82.44	11,837
Total	9.2%				

Default, Distress, or RPW Schedule**New Entrant Profile for Default, Distressed, or RPW Schedule**

Males					
Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions
20	0.8%	1.00	1.00	\$ 25.48	\$ 2,199
25	6.6%	1.51	1.65	89.46	4,040
30	22.7%	1.04	1.07	125.09	8,877
35	6.6%	3.64	4.18	14.13	1,250
40	9.0%	5.70	6.39	70.61	9,186
45	11.7%	4.95	5.40	49.77	6,913
50	15.2%	6.56	7.03	92.07	12,795
55	15.2%	12.83	13.23	117.51	11,898
60	8.2%	13.47	14.24	70.78	12,859
Total	96.1%				

Females					
Age	Weight	Pension Credits	Vesting Service	Monthly Accrued Benefit	Annual Contributions
20	0.8%	1.00	1.00	\$ 19.36	\$ 1,898
25	0.0%	-	-	-	-
30	0.8%	1.00	1.00	17.93	1,682
35	0.4%	7.20	8.00	17.93	1,682
40	0.4%	1.00	1.00	15.07	1,250
45	0.4%	12.06	13.00	17.93	1,682
50	0.0%	-	-	-	-
55	1.2%	7.83	8.67	17.93	1,682
60	0.0%	-	-	-	-
Total	3.9%				

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Exhibit C: CBU Assumption Detail

The following table shows assumed CBUs for the 2022 plan year and active participant counts as of January 1, 2022.

Assumed 2022 CBUs and Active Participant Counts

	CBUs for 2022	Active Participants as of January 1, 2022
ABF	216,794	4,389
Yellow	627,965	12,843
Other Active Employers	1,389,674	31,492

The following table shows assumed adjusted weeks worked per year for active participants to produce total CBUs for each projection that is consistent with the overall annual CBU assumption.

Updated Assumed Adjusted Per Capita Weeks Worked

	Weekly	Daily	Hourly	New Entrants
ABF	N/A	49.39	N/A	49.39
Yellow	50.93	48.89	N/A	48.89
Other Active Employers	44.46	42.68	46.24	<i>See Below</i>
Car Haul Employers	N/A	N/A	N/A	42.83
New Employers	N/A	N/A	N/A	43.39
Default Schedule	N/A	N/A	N/A	44.41
Primary Schedule	N/A	N/A	N/A	44.28

The following table shows the assumed annual rates of default by Yellow adjusted for possible post-bankruptcy participation. Note that the rates for 2035 and 2036 correct typographical errors included in the Initial Application (differences of 0.01%).

Assumed Adjusted Default Rates Adjusted for Possible Post-Bankruptcy Participation for Yellow

Year	Rate	Year	Rate	Year	Rate
2022	5.51%	2032	2.28%	2042	0.23%
2023	6.73%	2033	1.71%	2043	0.17%
2024	6.42%	2034	1.58%	2044	0.12%
2025	5.40%	2035	1.79%	2045	0.09%
2026	4.61%	2036	1.42%	2046	0.07%
2027	3.95%	2037	0.90%	2047	0.06%
2028	3.39%	2038	0.77%	2048	0.04%
2029	3.16%	2039	0.59%	2049	0.04%
2030	2.67%	2040	0.58%	2050	0.03%
2031	2.28%	2041	0.30%	2051	0.02%

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Exhibit D: Withdrawal Liability Payments

The following table shows the assumed withdrawal liability payments from employers that have already withdrawn from the Plan, as of March 31, 2022. These payments do not include amounts from assumed future withdrawals, which are also included in the determination of the SFA amount.

Assumed Withdrawal Liability Payments

From Withdrawn Employers as of March 31, 2022

Year	Total Payments	Year	Total Payments
2022*	\$73,800,987	2032	\$77,998,632
2023	97,032,498	2033	74,407,187
2024	96,789,985	2034	70,417,898
2025	96,701,229	2035	67,446,938
2026	96,552,825	2036	62,776,752
2027	86,722,826	2037	61,411,939
2028	85,695,272	2038	60,034,241
2029	82,605,505	2039	39,195,957
2030	81,294,526	2040	12,316,249
2031	80,546,675	2041	3,720,433
		2042	388,072

*Partial year from April 1 through December 31, 2022

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Section E, Item 5: SFA Amount Certification

Certification of the Amount of Special Financial Assistance

This is a certification that the requested amount of special financial assistance (“SFA”) specified in this application, \$34,965,401,436, is the amount to which the Central States, Southeast and Southwest Areas Pension Plan (“Plan”) is entitled under §4262(j)(1) of ERISA and §4262.4 of the Pension Benefit Guaranty Corporation’s (“PBGC”) final rule.

Base Data

The “base data” used in the determination of the SFA amount include: (i) an SFA measurement date of March 31, 2022; (ii) participant census data as of December 31, 2020 as used for the actuarial valuation as of January 1, 2021; and (iii) a non-SFA interest rate of 3.00% and an SFA interest rate of 2.91%, as prescribed under §4262.4, paragraphs (e)(1) and (e)(2), respectively.

The participant census data used for this purpose reflects the following information that became available after completion of the actuarial valuation as of January 1, 2021.

- Removal of participants who were deceased prior to January 1, 2021;
- Addition of surviving beneficiaries of such deceased participants; and
- Updating of employer contribution rates and collective bargaining agreements to exclude those agreed to on or after July 9, 2021.

Information used for the SFA amount determination also includes an identification of employers that qualify as New Employers under the Plan’s withdrawal liability method through March 31, 2022 and employers that withdrew from the Plan through March 31, 2022.

Actuarial Statement

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

In general, the actuarial assumptions and methods used in the determination of the amount of SFA are the same as those used in the certification of the Plan’s status as of January 1, 2020, dated March 30, 2020. Assumptions that were changed for purposes of determining the amount of SFA include those related to: administrative expenses; mortality; contribution rates; future new entrants; contribution base units (CBUs); withdrawal liability; and deceased inactive vested participants. Changes to assumptions for purposes of determining the amount of SFA, as well as justification for the changes, are described in Section D, item 6.b. of the Plan’s application for SFA.

Central States, Southeast and Southwest Areas Pension Fund

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Segal has performed the calculation of the SFA amount in accordance with generally accepted actuarial principles and practices, as well as the provisions under §4262.4 of PBGC's SFA final rule. The calculation is based on the fair market value of assets as of the SFA measurement date, as certified by the Board of Trustees, and other relevant information provided by the Plan Administrator. Segal does not audit the data provided. The accuracy and comprehensiveness of the data is the responsibility of those supplying the data. To the extent we can, however, Segal does review the data for reasonableness and consistency. Based on our review of the data, we have no reason to doubt the substantial accuracy of the information on which we have based the calculation of the SFA amount and we have no reason to believe there are facts or circumstances that would affect the validity of these results.

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

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



Daniel V. Ciner, MAAA
Senior Vice President and Actuary
Enrolled Actuary No. 20-05773

August 12, 2022

Central States, Southeast and Southwest Areas Pension Fund

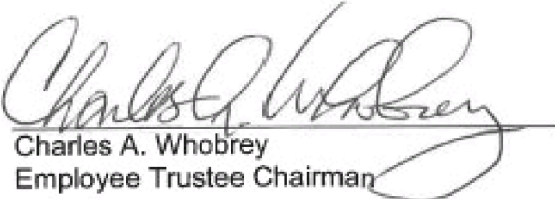
EIN 36-6044243, PN 001 | Revised Application for Special Financial Assistance | Section E, Item 10

Penalties of Perjury Statement

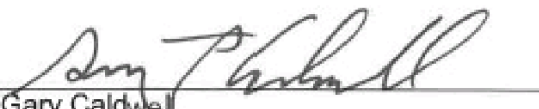
Perjury Statement

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

Board of Trustees, Central States, Southeast and Southwest Areas Pension Fund

By: 
Charles A. Whobrey
Employee Trustee Chairman

Date: August 11, 2022

By: 
Gary Caldwell
Employer Trustee Chairman

Date: August 11, 2022

EXHIBIT B

Central States, Southeast and Southwest Areas Pension Plan

Withdrawal Liability Valuation as of December 31, 2022



This report has been prepared at the request of the Board of Trustees for the purposes of establishing the basis for withdrawal liability assessments for withdrawals occurring during the January 1, 2023 through December 31, 2023 period. This report may not otherwise be copied or reproduced in any form without the consent of the Board of Trustees and may only be provided to other parties in its entirety. The measurements shown in this report may not be applicable for other purposes.

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Segal



August 25, 2023

Board of Trustees
Central States, Southeast and Southwest Areas Pension Plan
8647 West Higgins Road
Chicago, Illinois 60631

Dear Trustees:


This report summarizes and reviews the Plan's status and experience with respect to employer withdrawal liability. It outlines the withdrawal liability methods adopted and explains the calculation of the amount of liability of a withdrawn employer. It also establishes the basis for assessments of withdrawal liability for withdrawals occurring during the period January 1, 2023 through December 31, 2023. The actuarial calculations were completed under the supervision of Daniel V. Ciner, MAAA, Enrolled Actuary. The basic participant and financial data used in this report are the same as those used in the actuarial valuation as of January 1, 2023. The benefit provisions included in the calculations are those that were in effect on December 31, 2022, excluding any reductions in adjustable benefits pursuant to the Rehabilitation Plan.

On January 12, 2023, the Plan received \$35.8 billion in Special Financial Assistance ("SFA") under the American Rescue Plan Act of 2021. These SFA assets are not recognized for the determination of the unfunded vested liability as of December 31, 2022.

We look forward to reviewing this report with you at your next meeting and to answering any questions you may have.

Sincerely,

Segal

By: 
Jason L. Russell, FSA, MAAA, EA
Senior Vice President and Actuary



Daniel V. Ciner, MAAA, EA
Senior Vice President and Actuary

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Section 1: Actuarial Valuation Summary

Important information about withdrawal liability valuations

A withdrawal liability valuation is prepared to assist in the determination and assessment of withdrawal liability. It is a forecast of future uncertain obligations of a pension plan. As such, the forecast will never precisely match the actual stream of benefits and expenses to be paid.

In order to prepare withdrawal liability valuations, Segal relies on a number of input items. These include:

Plan Provisions	Plan provisions define the rules that will be used to determine benefit payments, and those rules, or the interpretation of them, may change over time. It is important for the Trustees to keep Segal informed with respect to plan provisions and administrative procedures, and to review the plan summary included in our report to confirm that Segal has correctly interpreted the plan of benefits. For an employer withdrawing in a particular plan year, the relevant plan provisions are those in effect at the end of the prior plan year.
Participant Information	The present value of vested benefits, upon which withdrawal liability for an employer is determined, is based on data provided to the actuary by the plan. Segal does not audit such data for completeness or accuracy, other than reviewing it for obvious inconsistencies compared to prior data and other information that appears unreasonable. It is not necessary to have perfect data for a valuation: the valuation is an estimated forecast, not a prediction. Notwithstanding the above, it is important for Segal to receive the best possible data and to be informed about any known incomplete or inaccurate data.
Financial Information	The withdrawal liability valuation is based on the asset values as of the valuation date, typically reported by the auditor. The allocation of the unfunded present value of vested benefits to an employer is based on its detailed obligated contribution information as well as that for other participating employers, as provided by the plan.
Actuarial Assumptions	In measuring the present value of vested benefits for withdrawal liability purposes, Segal starts by developing a forecast of the vested benefits to be paid to existing plan participants for the rest of their lives and the lives of their beneficiaries. This requires actuarial assumptions as to the probability of death, disability, withdrawal and retirement. The forecasted benefits are then discounted to a present value. The actuarial model used to develop the present value of vested benefits for withdrawal liability purposes may use approximations and estimates that will have an immaterial impact on our results. In addition, the actuarial assumptions may change over time, and while this can have a significant impact on the reported results, it does not mean that the previous assumptions or results were unreasonable or wrong.
Models	Segal valuation results are based on proprietary actuarial modeling software. The actuarial valuation models generate a comprehensive set of liability and cost calculations that are presented to meet regulatory, legislative and client requirements. Our Actuarial Technology and Systems unit, comprised of both actuaries and programmers, is responsible for the initial development and maintenance of these models. The models have a modular structure that allows for a high degree of accuracy, flexibility and user control. The client team programs the assumptions and the plan provisions, validates the models, and reviews test lives and results, under the supervision of the responsible actuary.

Section 1: Actuarial Valuation Summary

Given the above, the user of Segal's withdrawal liability valuation report (or other actuarial calculations) needs to keep the following in mind:

The withdrawal liability valuation report is prepared for use by the Trustees. It includes information relative to the provisions of ERISA pertaining to withdrawal liability. Segal is not responsible for the use or misuse of its report, particularly by any other party.

A withdrawal liability valuation is a measurement as of a specific date — it is not a prediction of a plan's future financial condition. Accordingly, Segal did not perform an analysis of other potential financial measurements.

The measurements in this report are not necessarily appropriate for assessing the sufficiency of Plan assets to cover the estimated cost of settling the Plan's benefit obligations or the need for or the amount of future contributions.

Segal does not provide investment, legal, accounting, or tax advice. This withdrawal liability valuation report is based on Segal's understanding of applicable guidance in these areas and of the plan's provisions, but may be subject to alternative interpretations. The Trustees should look to their other advisors for expertise in these areas.

While Segal maintains extensive quality assurance procedures, a withdrawal liability valuation involves complex computer models and numerous inputs. In the event that an inaccuracy is discovered after presentation of Segal's results, Segal may revise that valuation report or make an appropriate adjustment in the next valuation.

Segal's withdrawal liability report shall be deemed to be final and accepted by the Trustees upon delivery and review. Trustees should notify Segal immediately of any questions or concerns about the final content.

As Segal has no discretionary authority with respect to the management or assets of the Plan, it is not a fiduciary in its capacity as actuaries and consultants with respect to the Plan.

Section 1: Actuarial Valuation Summary

Significant issues in valuation year

- The Trustees applied to the Pension Benefit Guaranty Corporation ("PBGC") for Special Financial Assistance ("SFA") as allowed by the American Rescue Plan Act of 2021. The PBGC approved the Plan's SFA application on December 5, 2022, which resulted in \$35.8 billion of SFA with interest being received on January 12, 2023. The SFA is not recognized for the determination of the unfunded vested liability as of December 31, 2022. It will be gradually recognized in future years, based on the PBGC final rule for plans receiving SFA.
- The Plan's total unfunded vested liability (UVL) as of December 31, 2022 is \$37.3 billion, a decrease of \$10.3 billion from last year's UVL of \$47.6 billion. The New Employer pool UVL is zero.
- The UVL amounts in this report do not reflect the outstanding claims for withdrawal liability that can reasonably be expected to be collected.
- The following assumption changes were made since last year's determination of the unfunded vested liability:
 - PBGC interest rates used to determine the funded portion of the present value of vested benefits changed from 2.40% for 20 years and 2.11% thereafter to 3.90% for 20 years and 3.65% thereafter.
 - The valuation (funding) interest rate increased from 2.0% to 4.0%.
 - Assumed rates of withdrawal due to employer default were adopted for Yellow Corporation active participants.
 - The mortality improvement scale was updated from Scale MP-2019 to Scale MP-2021.
 - The age 85 retirement rate for non-UPS inactive vested participants was changed from 100% to 1%.
 - The 0.41 liability factor for inactive vested participants reported with a date of death was changed to a more comprehensive assumption for surviving spouses.
- The decrease in the unfunded vested liability since last year was primarily caused by the increases in the valuation (funding) interest rate and PBGC interest rates.
- The present value of vested benefits for withdrawal liability purposes does not reflect any reductions in adjustable benefits under the Plan's Rehabilitation Plan in accordance with the Pension Protection Act of 2006. The benefits for participants subject to adjustable benefit reductions under the Rehabilitation Plan have been valued as the benefits that those participants would have been eligible to receive without adjustable benefit reductions.

Section 1: Actuarial Valuation Summary

Summary of key results

		December 31	
		2021	2022
Demographic Data:	Total Plan Participants Valued:		
	• Number of pensioners and beneficiaries	189,856	187,586
	• Number of inactive vested participants	117,104	113,605
	• Number of active vested participants	31,701	30,108
	• Number of active non-vested participants ¹	14,412	14,628
	New Employer Pool Participants Valued ²		
	• Number of pensioners and beneficiaries	784	933
	• Number of inactive vested participants	1,289	1,501
	• Number of active vested participants	2,053	1,839
	New Employer Pool Participants Used for Administrative Expense Purposes ³		
Interest Assumptions:	• Vested participants	3,413	3,548
	• Non-vested participants	797	774
Present Value of Vested Benefits:	• Valuation (funding) interest rate	2.00%	4.00%
	• PBGC interest rates	2.40% for 20 years, 2.11% thereafter	3.90% for 20 years, 3.65% thereafter
	Total Plan		
	• Present value of vested benefits at funding interest rate	\$56,095,890,980	\$42,944,379,019
	• Present value of vested benefits at PBGC rates, including allowance for expenses	53,925,687,107	43,862,783,122
	• Present value of vested benefits for withdrawal liability purposes	55,767,568,458	43,064,055,017
	New Employer Pool		
	• Present value of vested benefits at funding interest rate	\$162,198,041	\$132,937,189
	• Present value of vested benefits at PBGC rates, including allowance for expenses	153,368,148	137,955,148
	• Present value of vested benefits for withdrawal liability purposes	160,862,197	133,591,072

¹ This count is used only for the allocation of administrative expenses, not for the calculation of the present value of vested benefits.

² These counts include participants with any service with a New Employer and include participants who also have service with an Old Employer.

³ These counts include participants whose most recent service was with a New Employer.

Section 1: Actuarial Valuation Summary

Summary of key results (continued)

		December 31	
		2021	2022
Unfunded Vested Liability:	Total Plan		
	• Market value of assets	\$8,158,227,818	\$5,715,700,020
	• Unfunded vested liability for withdrawal liability purposes*	47,609,340,640	37,348,354,997
	New Employer Pool		
	• Market value of assets	\$168,031,532	\$187,786,717
	• Unfunded vested liability for withdrawal liability purposes*	0	0
	Old Employer Pool		
	• Unfunded vested liability for withdrawal liability purposes*	\$47,609,340,640	\$37,348,354,997

* Amounts are prior to reduction for the value of outstanding claims for withdrawal liability that can reasonably be expected to be collected.

Section 2: Actuarial Valuation Results

Determination of withdrawal liability

The Multiemployer Pension Plan Amendments Act of 1980 (MPPAA) requires assessment of withdrawal liability on an employer that withdraws from the Plan. In general, “withdrawal” means the employer has permanently ceased operations under the Plan or has permanently ceased to have an obligation to contribute to the Plan.

Determination of unfunded vested liability

The amount of withdrawal liability is based on the Plan’s unfunded vested liability at the time of withdrawal. The “unfunded vested liability” refers to the value of vested benefits not covered by assets.

Effective October 14, 2011, the unfunded vested liability is determined for the entire Plan, and separately for the “New Employer Pool” and the “Old Employer Pool.”

For withdrawal liability purposes, “vested benefits” are the benefits that are considered non-forfeitable if the participant incurs a permanent break in service. The value of these benefits is based on the Plan provisions as of the same date, excluding any reductions in adjustable benefits resulting from the Plan’s Red Zone status under the Pension Protection Act of 2006.

Determinations of the value of the liability for vested benefits are based on a set of actuarial assumptions. The law prescribes that the assumptions and methods used must be reasonable in the aggregate and “offer the actuary’s best estimate of anticipated experience under the plan.” It also authorizes the PBGC to promulgate assumptions and methods for use by the Plan’s actuary. However, the PBGC has not yet promulgated any assumptions or methods.

The actuary’s “best estimate” of unfunded vested liability for this Plan involves the same actuarial assumptions as are used for plan funding, with the exception of the assumed rate of investment return, the value ascribed to Plan assets (i.e., market value), and administrative expenses. Details are provided in *Section 4, Exhibit B*.

The present value of vested benefits is based on a blend of two liability calculations. The first calculation is performed on a market value basis, using discount rates selected based on estimated annuity purchase rates available for benefits being settled, because withdrawal liability essentially settles an employer’s obligation to the Plan. The second calculation uses the interest rate determined by the plan actuary

Section 2: Actuarial Valuation Results

for minimum funding, based on the expected return on current and future assets. For benefits that could be settled immediately, because assets on hand are sufficient to cover their market value, the first calculation basis is used: annuity purchase rates promulgated by PBGC under ERISA Sec. 4044 for multiemployer plans terminating by mass withdrawal on the measurement date. For benefits that cannot be settled immediately because they are not currently funded, the calculation uses the second basis: the interest rate used for plan funding calculations.

Allocation

An employer's allocation depends on whether it is considered an "Old Employer" or "New Employer." An Old Employer is one that had an obligation to contribute to the Plan for any period prior to October 14, 2011. A New Employer is one that either never has been an Old Employer or is a former Old Employer that has satisfied all withdrawal liability related to its past participation.

For Old Employers, the method of allocation is described in *Section 3*. Briefly, the method involves allocating the total Plan unfunded vested liability at the end of the Plan year prior to withdrawal, less the value of New Employer Pool unfunded vested benefits, and less the value of all outstanding claims for withdrawal liability of Old Employers that can reasonably be expected to be collected. This amount is allocated based on a withdrawing employer's share of contributions over the prior ten-year period.

Employer surcharges paid due to the Plan's "critical" status under the Pension Protection Act of 2006 are excluded for allocation purposes. The Multiemployer Pension Relief Act of 2014 (MPRA) provides that certain contribution rate increases that go into effect after December 31, 2014 pursuant to a Rehabilitation Plan are also disregarded.

For New Employers, the Trustees adopted the direct attribution method defined in Section 4211(c)(4) of ERISA and modified per Regulation 4211.13(a). This method involves determining the unfunded vested liability for an employer based on benefits and contributions associated with participants' service with that employer as a New Employer, as well as allocating a share of assets and liabilities for any withdrawn New Employers.

De minimis

Each withdrawal liability assessment is the total of the unfunded vested liability allocated to the employer, as defined above, less a *de minimis* deductible. The deductible is \$50,000 but not more than 0.75% of the Plan's unfunded vested liability. This deductible amount is reduced, dollar for dollar, by the amount by which the total of charges prorated to the employer exceeds \$100,000.

Section 2: Actuarial Valuation Results

Payment of withdrawal liability

The total amount of an employer's withdrawal liability is not ordinarily payable in a lump sum. The law sets forth a basis for calculating annual amounts, to be paid in quarterly installments unless the plan has fixed some other schedule, and there is a 20-year payment maximum. The Trustees have adopted a monthly installment schedule. The monthly payment schedule adopted by the Trustees is more fully detailed in *Section 3*.

Under certain circumstances, as allowed by ERISA, the Trustees may require immediate payment of withdrawal liability assessments.

Section 2: Actuarial Valuation Results

Unfunded vested liability

The determination of the unfunded vested liability is based on the actuarial assumptions and methods and plan of benefits described in *Section 4* of this report.

Changes since prior year

The following assumption changes were made since last year's determination:

- PBGC interest rates changed from 2.40% for 20 years and 2.11% thereafter for all future years to 3.90% for 20 years and 3.65% thereafter for all future years.
- The valuation (funding) interest rate increased from 2.0% to 4.0%.
- Assumed rates of withdrawal due to employer default were adopted for Yellow Corporation active participants.
- The mortality improvement scale was updated from Scale MP-2019 to Scale MP-2021.
- The age 85 retirement rate for non-UPS inactive vested participants was changed from 100% to 1%.
- The 0.41 liability factor for inactive vested participants reported with a date of death was changed to a more comprehensive assumption for surviving spouses.
- These changes decreased the present value of vested benefits for withdrawal liability purposes by 23.6%.

Section 2: Actuarial Valuation Results

Determination of Unfunded Vested Liability

	December 31	
	2021	2022
Total Plan		
1. Present value of vested benefits at funding investment return rate	\$56,095,890,980	\$42,944,379,019
2. Present value of vested benefits at PBGC rates, including allowance for expenses	53,925,687,107	43,862,783,122
3. Market value of assets	8,158,227,818	5,715,700,020
4. Ratio funded at PBGC interest rates $[(3) \div (2), \text{not greater than } 1.0]$	0.1512864880	0.1303086492
5. Present value of vested benefits for withdrawal liability purposes $[(4) \times (2) + (1.0 - (4)) \times (1)]$	\$55,767,568,458	\$43,064,055,017
6. Unfunded vested liability* $[(5) - (3), \text{not less than zero}]$	47,609,340,640	37,348,354,997
New Employer Pool		
7. Present value of vested benefits at funding investment return rate	\$162,198,041	\$132,937,189
8. Present value of vested benefits at PBGC rates, including allowance for expenses	153,368,148	137,955,148
9. Present value of vested benefits for withdrawal liability purposes $[(4) \times (8) + (1.0 - (4)) \times (7)]$	160,862,197	133,591,072
10. Market value of assets	168,031,532	187,786,717
11. Unfunded vested liability $[(9) - (10), \text{not less than zero}]$	0	0
Old Employer Pool		
12. Unfunded vested liability* $[(6) - (11)]$	\$47,609,340,640	\$37,348,354,997

* Amounts are prior to reduction for the value of outstanding claims for withdrawal liability that can reasonably be expected to be collected.

Section 3: Supplementary Information

Method for allocating withdrawal liability

The Plan determines the liability of an employer that has completely withdrawn on the basis of an alternate method approved by the PBGC pursuant to ERISA Section 4211(c)(5) on October 14, 2011.

Old Employer Pool

This is applicable to Old Employers – those that had an obligation to contribute to the Plan for any period prior to October 14, 2011.

The liability of an employer for a complete withdrawal from the Plan is determined as the employer's prorated share of the Plan's total unfunded vested liability, less the total New Employer Pool unfunded vested liability (if any) as of the end of the Plan year preceding withdrawal, and less the value as of such date of all outstanding claims for withdrawal liability of Old Employers that can reasonably be expected to be collected.

For determining the employer's liability in the event of its complete withdrawal, the amount of unfunded vested liability, as described above, is prorated to an employer on the basis of a ratio of contributions. The ratio is the employer's obligated contributions to the Plan to total Old Employer contributions made to the Plan during an "apportionment base period," consisting of the 10 years ending with the end of the Plan year prior to withdrawal.

The total of Old Employer contributions with respect to an apportionment base period is reduced by any contributions otherwise included in the total that were made by Old Employers that withdrew from the Plan during the 10-year period preceding the year of withdrawal.

Employer surcharges paid due to the Plan's "critical" status under the Pension Protection Act of 2006 are excluded for allocation purposes. MPRA provides that certain contribution rate increases that go into effect after December 31, 2014 pursuant to a Rehabilitation Plan are also disregarded.

Section 3: Supplementary Information

New Employer Pool

This is applicable to New Employers – those that first had an obligation to contribute to the Plan on or after October 14, 2011, or were an “Old Employer” and completely satisfied all withdrawal liability.

The Plan determines the liability of an employer that has completely withdrawn on the basis of the direct attribution method defined in Section 4211(c)(4) of ERISA and modified per Regulation 4211.13(a).

A New Employer’s unfunded vested liability is based on the liability attributable to the participants’ service with such New Employer, decreased by the New Employer’s share of the New Employer Pool assets, plus a proportionate share of the Direct Attribution Pool’s Unfunded Vested Benefits. The Direct Attribution Pool Unfunded Vested Benefits are any unfunded vested New Employer benefits not directly attributable to New Employers obligated to contribute in the prior year. This amount is allocated to New Employers who had an obligation to contribute in the prior year in proportion to their share of the total liability for all New Employers.

New Employer Pool assets are credited with New Employer contributions, and charged with benefit payments associated with New Employer service and a portion of administrative expenses. Investment return is determined using the same rate of return as the total Plan assets. A New Employer is credited with a share of the New Employer Pool assets based on its share of the value of nonforfeitable benefits.

Payment of withdrawal liability

The law fixes annual payment amounts, to be paid in quarterly installments, unless the Fund has adopted some other schedule. It is our understanding that the Trustees have adopted a policy that a withdrawing employer’s withdrawal liability assessment is paid in monthly installments. Under certain circumstances, as allowed by ERISA, the Trustees may require immediate payment of the withdrawal liability assessment. The annual payment is calculated as the product of:

- The average contribution base units in the three consecutive years that produce the highest average within the 10-year period ending before the plan year of withdrawal, and
- The highest contribution rate in the 10-year period ending with the plan year of withdrawal.

Per MPRA, any contribution surcharges accruing on or after December 31, 2014 and certain increases in the contribution rate required under a Rehabilitation Plan that go into effect after December 31, 2014 are excluded from the determination of the highest rate in the 10-year period described above.

Section 3: Supplementary Information

The number of monthly installments is calculated on the basis of the amount of withdrawal liability and interest at the actuarial valuation rate used for funding purposes. Payments are limited to a maximum of 20 years.

Partial withdrawal

The withdrawal may also be partial. A “partial withdrawal” occurs if there is a 70% decline in the number of contribution base units or there is a partial cessation of the employer’s obligation to contribute. A 70% decline occurs if the contribution base units in the plan year and the preceding two plan years (the testing period) are less than 30% of contribution base units for the high base year. The “high base year” is the average of the base units in the two plan years in which the base units were the highest within the five plan years preceding the testing period. A partial withdrawal may also occur if an employer ceases to have an obligation to contribute under one or more, but not all of its collective bargaining agreements, and continues work in the jurisdiction, or if the employer permanently ceases to be obligated to contribute for work performed at one or more, but not all, of the facilities covered but continues the work at that facility.

Under a partial withdrawal, the amount of liability is equal to the amount of withdrawal liability for a complete withdrawal (net of any deductible), multiplied by a fraction, which is one minus a ratio. The ratio is that of the employer’s contribution base units in the plan year following the year of the partial withdrawal to the employer’s average contribution base units in the five plan years preceding the year of the partial withdrawal.

Section 4: Actuarial Certification

August 25, 2023

Actuarial Certification of Withdrawal Liability

This is to certify that Segal has prepared an Actuarial Valuation to calculate the pools used to assess withdrawal liability to employers who withdraw during the year beginning January 1, 2023. The calculations were performed in accordance with generally accepted actuarial principles and practices. This valuation report may not otherwise be copied or reproduced in any form without the consent of the Board of Trustees and may only be provided to other parties in its entirety.

The valuation was based on information supplied by the Fund Office with respect to contributions, assets for the total Plan and New Employer Pool, and participant data. We have not verified and customarily would not verify such information, but we have no reason to doubt its substantial accuracy.

I am a member of the American Academy of Actuaries and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. To the best of my knowledge, the information supplied in this Actuarial Valuation is complete and accurate, and in my opinion the assumptions used, in the aggregate, (a) are reasonable (taking into account the experience of the Plan and reasonable expectations) and (b) represent my best estimate of anticipated experience under the Plan.



Daniel V. Ciner, MAAA
Senior Vice President and Actuary
Enrolled Actuary No. 23-05773

Section 4: Actuarial Certification

Exhibit A: Calculation of Unfunded Vested Liability

The valuation was made with respect to the following data supplied to us by the Plan Administrator, as of December 31, 2022.

Total Plan Participants	
a. Pensioners and beneficiaries	187,586
b. Inactive participants with vested pension rights	113,605
c. Active vested employees	30,108
d. Active non-vested employees (Used only for allocation of administrative expenses)	14,628
New Employer Pool Participants Valued (Any service was New Employer service)*	
e. Pensioners and beneficiaries	933
f. Inactive participants with vested pension rights	1,501
g. Active vested employees	1,839
New Employer Pool Participants Used for Administrative Expense Purposes (Last service was New Employer service)*	
h. Vested participants	3,548
i. Non-vested participants	774

The actuarial factors as of the December 31, 2022 valuation date are as follows:

Total Plan	
1. Present value of vested benefits at funding investment return rate	\$42,944,379,019
2. Present value of vested benefits at PBGC interest rates, including allowance for expenses	43,862,783,122
3. Market value of assets	5,715,700,020
4. Ratio funded at PBGC interest rates $[(3) \div (2), \text{not greater than } 1.0]$	0.1303086492
5. Present value of vested benefits for withdrawal liability purposes $[(4) \times (2) + (1.0 - (4)) \times (1)]$	\$43,064,055,017
6. Unfunded vested liability** $[(5) - (3), \text{not less than zero}]$	37,348,354,997
New Employer Pool	
7. Present value of vested benefits at funding investment return rate	\$132,937,189
8. Present value of vested benefits at PBGC interest rates, including allowance for expenses	137,955,148
9. Present value of vested benefits for withdrawal liability purposes $[(4) \times (8) + (1.0 - (4)) \times (7)]$	133,591,072
10. Market value of assets	187,786,717
11. Unfunded vested liability $[(9) - (10), \text{net less than zero}]$	0
Old Employer Pool	
12. Unfunded vested liability** $[(6) - (11)]$	\$37,348,354,997

* Includes participants who may also have service with an Old Employer.

** Amounts are prior to reduction for the value of outstanding claims for withdrawal liability that can reasonably be expected to be collected.

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Exhibit B: Actuarial Assumptions and Methods

Investment Return	<p>To the extent the vested benefits for the total Plan are matched by the market value of plan assets on hand: interest assumptions prescribed by the Pension Benefit Guaranty Corporation under 29 C.F.R. Ch. XL, Part 4044, which are in effect for the applicable withdrawal liability valuation date, are used.</p> <p>PBGC Interest Rate as of December 31, 2022:</p> <ul style="list-style-type: none"> – First 20 years 3.90% – After 20 years 3.65% <p>To the extent the vested benefits for the total Plan are not matched by plan assets (at market), the interest assumption is the same as the net investment return assumption used for plan funding: 4.00%</p> <p>The portion of the vested benefits that is matched by readily available assets is determined by comparing the total Plan present value of vested benefits plus expenses – at PBGC rates – with the total Plan market value of assets; each vested benefit is treated as covered by assets to the same extent as all other vested benefits.</p> <p>The present value of vested benefits is based on a blend of two liability calculations. The first calculation is performed on a market value basis, using discount rates selected based on estimated annuity purchase rates available for benefits being settled, because withdrawal liability essentially settles an employer's obligation to the Plan. The second calculation uses the interest rate determined by the plan actuary for minimum funding, based on the expected return on current and future assets. For benefits that could be settled immediately, because assets on hand are sufficient to cover their market value, the first calculation basis is used: annuity purchase rates promulgated by PBGC under ERISA Sec. 4044 for multiemployer plans terminating by mass withdrawal on the measurement date. For benefits that cannot be settled immediately because they are not currently funded, the calculation uses the second basis: the interest rate used for plan funding calculations.</p>
Administrative Expenses	<p>No separate expense charge for the portion of the vested benefits that is not matched by assets. For the portion matched by assets, an expense load equal to that prescribed in Appendix C to PBGC reg. Part 4044 (based on the PBGC Interest Rates) is used.</p> <p>For purposes of the New Employer Pool, the administrative expense load is based on the number of participants whose last service was New Employer service.</p>
Valuation of Assets	At market value; Total Plan and New Employer assets are provided by the Fund Office.
Rationale for Demographic and Economic Assumptions	<p>The information and analysis used in selecting each demographic assumption that has a significant effect on this withdrawal liability valuation is shown in a detailed actuarial experience study (<i>Review of Demographic Plan Experience for Five-Year Period from January 1, 2015 Through December 31, 2019</i>). Current data is reviewed with each annual valuation. Based on professional judgment, assumptions for future mortality improvement, future employer default rates, and assumptions applicable to inactive vested participants (as noted), were updated.</p>

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Decrements	<p><i>Rates of Retirement:</i> Table A. The retirement assumption consists of age-based rates at which active and inactive participants are assumed to retire and commence benefits under the Plan. The retirement assumption applies only to participants who are eligible to commence benefits under the Plan.</p> <p><i>Rates of Withdrawal Prior to Retirement:</i> Table B. The withdrawal assumption consists of rates at which active participants are assumed to terminate from covered employment. The rates under the withdrawal assumption are based on service.</p> <p><i>Rates of Withdrawal Due to Employer Default:</i> Table C. The withdrawal assumption due to employer default consists of rates at which active participants are assumed to terminate from covered employment due to employer default. These rates only apply to Yellow Corporation active participants.</p> <p><i>Rates of Disability:</i> Table D. The disability assumption consists of age-based rates at which participants become disabled and collect disability retirement benefits from the Plan, which are available through age 62. This assumption applies only to participants who are eligible for a disability benefit under the Plan, and it determines when disabled annuitant life mortality rates apply in the valuation.</p> <p><i>Rates of Mortality:</i></p> <p><u>Non-Annuitant Lives:</u> For males, Pri-2012 Blue Collar Employee Male table with generational projection using Scale MP-2021 from 2012. For females, Pri-2012 Blue Collar Employee Female table with generational projection using Scale MP-2021 from 2012.</p> <p><u>Healthy Annuitant Lives:</u> For males, Pri-2012 Blue Collar Healthy Annuitant Male table with rates increased by 11%, and generational projection using Scale MP-2021 from 2012. For females, Pri-2012 Blue Collar Healthy Annuitant Female table with rates increased by 4%, and generational projection using Scale MP-2021 from 2012.</p> <p><u>Contingent Survivor Lives:</u> These tables apply upon the death of the corresponding participant. For males, Pri-2012 Blue Collar Contingent Survivor Male table with generational projection using Scale MP-2021 from 2012. For females, Pri-2012 Blue Collar Contingent Survivor Female table with rates increased by 9%, and generational projection using Scale MP-2021 from 2012.</p> <p><u>Disabled Lives:</u> For males, Pri-2012 Disabled Annuitant Male table with rates increased by 23%, and generational projection using Scale MP-2021 from 2012. For females, Pri-2012 Disabled Annuitant Female table with generational projection using Scale MP-2021 from 2012.</p> <p>The adjusted underlying tables with the generational projection to the ages of participants as of the measurement date reasonably reflect the mortality experience of the Plan as of the measurement date. These adjusted mortality tables were then projected to future years using Scale MP-2021 to reflect future mortality improvement.</p> <p>Note: The rates described above are rates of decrement, not probability rates. Probability rates at a given age are calculated by considering all applicable rates of decrement at that age.</p>
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Table A
Retirement (%)

Age	Active Participants Primary Schedule		Active Participants Default/Distressed/RPW Schedule		Inactive Vested Participants			
	Service < 20	Service ≥ 20	Service < 20	Service ≥ 20	Non-UPS Service < 20	Non-UPS Service ≥ 20	UPS Retirees*	UPS Non- Retirees**
57	2.0	11.0	1.0	3.0	7.0	15.0	0.0	20.0
58	1.0	7.0	1.0	2.0	3.0	6.0	0.0	10.0
59	2.0	8.0	2.0	3.0	4.0	7.0	0.0	10.0
60	3.0	9.0	2.0	4.0	5.0	9.0	0.0	10.0
61	8.0	18.0	4.0	12.0	8.0	13.0	0.0	13.0
62	15.0	33.0	11.0	24.0	14.0	22.0	0.0	25.0
63	12.0	22.0	8.0	16.0	8.0	15.0	0.0	13.0
64	17.0	24.0	13.0	22.0	14.0	20.0	0.0	17.0
65	28.0	33.0	26.0	30.0	25.0	35.0	100.0	30.0
66	28.0	33.0	26.0	26.0	14.0	24.0	100.0	13.0
67	23.0	26.0	18.0	18.0	8.0	15.0	100.0	9.0
68	21.0	26.0	17.0	17.0	6.0	13.0	100.0	7.0
69	14.0	23.0	11.0	11.0	6.0	11.0	100.0	5.0
70	26.0	26.0	13.0	13.0	6.0	15.0	100.0	5.0
71	100.0	100.0	100.0	100.0	17.0	38.0	100.0	100.0
72	100.0	100.0	100.0	100.0	3.0	3.0	100.0	100.0
73-75	100.0	100.0	100.0	100.0	2.0	2.0	100.0	100.0
76-85	100.0	100.0	100.0	100.0	1.0	1.0	100.0	100.0

* These rates pertain to commencement of benefits under the Central States Plan, assuming the participant has already commenced benefits under the UPS/IBT Full-Time Employee Pension Plan (the "UPS Plan").

** These rates apply to when UPS inactive vested participants are assumed to commence benefits from the UPS Plan.

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Table B
Withdrawals* (%)

Years of Participation Service	Withdrawal Rate	Years of Participation Service	Withdrawal Rate
< 1	29.0	12	10.0
1	29.0	13	10.0
2	23.0	14	10.0
3	18.0	15	9.0
4	16.0	16	9.0
5	15.0	17	8.0
6	15.0	18	7.0
7	15.0	19	7.0
8	13.0	20	7.0
9	11.0	21	7.0
10	11.0	22	7.0
11	10.0	23 & over	6.0

* Withdrawal rates apply to all active participants who are not eligible for immediate commencement of a retirement benefit under the Plan.

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Table C
Withdrawal Due to Employer Default* (%)

Years from January 1, 2023	Withdrawal Rate	Years from January 1, 2023	Withdrawal Rate
< 1	5.51	16	0.77
1	6.73	17	0.59
2	6.42	18	0.58
3	5.40	19	0.30
4	4.61	20	0.23
5	3.95	21	0.17
6	3.39	22	0.12
7	3.16	23	0.09
8	2.67	24	0.07
9	2.28	25	0.06
10	2.28	26	0.04
11	1.71	27	0.04
12	1.58	28	0.03
13	1.79	29	0.02
14	1.42	30 & over	0.00
15	0.90		

Note: The withdrawal due to employer default assumption only applies to Yellow Corporation active participants.

* These rates are based on historical default rates for companies with the same credit rating as Yellow Corporation as of the valuation date and are adjusted for the possibility that a portion of Yellow Corporation contributions will continue after bankruptcy.

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Table D
Disability (%)

Age	Rate of Disability	Age	Rate of Disability	Age	Rate of Disability
30 and under	0.00	41	0.02	52	0.11
31	0.00	42	0.02	53	0.15
32	0.01	43	0.02	54	0.21
33	0.01	44	0.02	55	0.20
34	0.01	45	0.02	56	0.13
35	0.01	46	0.02	57	0.11
36	0.01	47	0.02	58	0.03
37	0.01	48	0.02	59	0.03
38	0.01	49	0.02	60	0.03
39	0.01	50	0.06	61	0.03
40	0.01	51	0.11	62	0.03

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Table E

Mortality*

Age	Healthy**		Contingent Survivor		Disabled	
	Male	Female	Male	Female	Male	Female
20	0.07%	0.02%	1.62%	0.77%	1.38%	0.34%
25	0.08%	0.03%	1.78%	0.84%	1.48%	0.48%
30	0.09%	0.04%	2.06%	0.93%	1.78%	0.58%
35	0.11%	0.05%	2.22%	0.95%	2.25%	0.80%
40	0.12%	0.07%	2.06%	0.83%	2.53%	1.06%
45	0.13%	0.09%	1.69%	0.69%	2.73%	1.32%
50	0.17%	0.12%	1.45%	0.63%	2.47%	1.24%
55	0.27%	0.19%	1.61%	0.87%	2.55%	1.43%
60	1.05%	0.76%	2.09%	1.23%	2.94%	1.77%
65	1.44%	1.09%	2.64%	1.63%	3.59%	2.08%
70	2.16%	1.53%	3.24%	2.13%	4.59%	2.55%
75	3.36%	2.43%	4.28%	3.12%	6.49%	3.61%
80	5.80%	4.18%	6.20%	4.86%	10.03%	5.68%
85	10.14%	7.41%	9.52%	7.97%	15.75%	9.40%
90	17.44%	13.11%	15.51%	13.74%	23.98%	15.57%

* Rates above are sample rates in 2023. Rates are projected on a generational basis after 2023 using Scale MP-2021.

** Employee rates shown for ages 20-55 and annuitant rates shown for ages 60-90.

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Percent Married	75% of active and inactive vested participants are assumed to be married.															
Age and Sex of Spouse	Spouses are assumed to be the opposite sex of participants. Females are assumed to be 2 years younger than their male spouses.															
Post-NRA Retirements	95% of benefits paid to inactive vested participants retiring after age 65 are assumed to be ineligible for retroactive payments or adjustments due to post-NRA commencement. This assumption is based on historical and current demographic data, adjusted to reflect estimated future experience and professional judgment.															
Benefit Election	Active and inactive vested participants are assumed to elect optional forms of payment as shown below. <table><tr><th colspan="2">Single</th><th colspan="2">Married</th></tr><tr><td>Single Life</td><td>Single Life</td><td>50% Joint & Survivor</td><td>75% Joint & Survivor</td></tr><tr><td>25%</td><td>40%</td><td>20%</td><td>15%</td></tr></table>				Single		Married		Single Life	Single Life	50% Joint & Survivor	75% Joint & Survivor	25%	40%	20%	15%
Single		Married														
Single Life	Single Life	50% Joint & Survivor	75% Joint & Survivor													
25%	40%	20%	15%													
Adjustable Benefit Reductions	Participants who are not in pay status and are subject to adjustable benefit reductions are valued as if no adjustable benefit reductions will apply to any portion of their service. The benefit amounts for participants in pay status that have had adjustable benefits reduced have been recalculated by the Fund Office.															
Exclusion of Inactive Vested Participants	Inactive participants over age 85 are excluded from the valuation, based on an assumption that they will not ultimately apply for a pension or respond to inquiries by the Fund Office. This assumption does not apply to those UPS participants that became inactive vested participants as a result of UPS's withdrawal.															
Deceased Inactive Vested Participants	75% of inactive vested participants reported with a date of death are assumed to be married at their time of death. Based on assumed survival of spouses from their assumed average age as of the participants' death to the average age at valuation, 85% of these participants' spouses are assumed to survive and claim a survivor benefit if provided under the Plan. Therefore, 63.75% (75% x 85%) of these deceased participants are assumed to have a surviving spouse. Surviving spouses are assumed to be the opposite sex of the deceased participant. Females are assumed to be two years younger than their male spouses. Surviving spouses are assumed to receive a 50% qualified surviving spouse annuity at the earliest possible commencement date (no later than the participant's normal retirement date). If applicable, the surviving spouse is assumed to be paid retroactive payments consistent with the Fund's policy.															
Change in Actuarial Assumptions	Based on past experience and future experience, the following actuarial assumptions were changed as of December 31, 2022 for withdrawal liability purposes: <ul style="list-style-type: none">• Net investment return for funding purposes, previously 2.00%• Mortality improvement scale for Healthy, Disabled, and Contingent Survivor tables, previously Scale MP-2019• Age 85 retirement rate for non-UPS inactive vested participants, previously 100%• Liability factor applied to liabilities for inactive vested participants reported with a date of death, previously 0.41• Assumed rates of withdrawal due to employer default were adopted for Yellow Corporation active participants															

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Exhibit C: Summary of Plan Provisions

This exhibit summarizes the major provisions of the Plan included in the valuation. It is not intended to be, nor should it be interpreted as, a complete statement of all plan provisions.

Plan Year	January 1 through December 31																								
Pension Credit Year	January 1 through December 31																								
Participation	Employee is eligible to participate when at least 20 weeks of contributions have been made on his or her behalf in the first year of employment or in any calendar year thereafter (for Benefit Classes 15A through 18+, need 20 weeks or 75 days of contributions).																								
Contributions	Employers made daily or weekly contributions on behalf of their employees, as established by a collective bargaining agreement. These contribution rates are a factor in determining Benefit Class. Minimum contribution rates vary by several factors, including Benefit Class and year of last contract. The average 2022 contribution among participants in vested active status for this valuation was \$11,359.																								
Service Credit	Sum of Contributory Credit and Non-Contributory Credit																								
Contributory Credit	<p>Credit is based on contributions made by employer on employee's behalf. Contributory Credit is earned on a calendar year basis according to the following schedule:</p> <table> <tr> <td colspan="2"><u>Benefit Classes 1 – 14</u></td></tr> <tr> <td>0 – 19 weeks contributed</td><td>No Credit</td></tr> <tr> <td>20 – 39 weeks contributed</td><td>Number of weeks divided by 40</td></tr> <tr> <td>40 or more weeks contributed</td><td>1 year credit</td></tr> <tr> <td colspan="2"><u>Benefit Classes 15A – 18+</u></td></tr> <tr> <td>0 – 19 weeks contributed</td><td>No Credit</td></tr> <tr> <td>20 – 39 weeks contributed</td><td>Number of weeks divided by 40</td></tr> <tr> <td>40 or more weeks contributed</td><td>1 year credit</td></tr> <tr> <td colspan="2">Or</td></tr> <tr> <td>74 days contributed</td><td>No Credit</td></tr> <tr> <td>75 – 179 days contributed</td><td>Number of days divided by 180</td></tr> <tr> <td>180 or more days contributed</td><td>1 year credit</td></tr> </table>	<u>Benefit Classes 1 – 14</u>		0 – 19 weeks contributed	No Credit	20 – 39 weeks contributed	Number of weeks divided by 40	40 or more weeks contributed	1 year credit	<u>Benefit Classes 15A – 18+</u>		0 – 19 weeks contributed	No Credit	20 – 39 weeks contributed	Number of weeks divided by 40	40 or more weeks contributed	1 year credit	Or		74 days contributed	No Credit	75 – 179 days contributed	Number of days divided by 180	180 or more days contributed	1 year credit
<u>Benefit Classes 1 – 14</u>																									
0 – 19 weeks contributed	No Credit																								
20 – 39 weeks contributed	Number of weeks divided by 40																								
40 or more weeks contributed	1 year credit																								
<u>Benefit Classes 15A – 18+</u>																									
0 – 19 weeks contributed	No Credit																								
20 – 39 weeks contributed	Number of weeks divided by 40																								
40 or more weeks contributed	1 year credit																								
Or																									
74 days contributed	No Credit																								
75 – 179 days contributed	Number of days divided by 180																								
180 or more days contributed	1 year credit																								
Non-Contributory Credit	Employee can earn Non-Contributory Credit if he or she became a Participant prior to April 1, 1985, and if he or she worked for a Teamster type organization prior to becoming a participant in this plan. Up to one year of Non-Contributory Credit can be given for each year of Contributory Credit.																								

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Reemployment	If a pensioner or disabled Participant returns to work, benefit payments may be suspended pursuant to the terms of the Plan. Benefit may have to be re-calculated if he or she earns additional credit.
Vesting Service	A Participant earns one year of Vesting Service for each calendar year during which the employer makes at least 20 weeks of contribution on his or her behalf (20 weeks or 75 days for Benefit Classes 15A through 18+). A Participant becomes vested upon earning five years of vesting service.
Break in Service	<p>A one-year break is a calendar year with less than 10 weeks of Contributory Credit, Non-Contributory Credit, or Vesting Service.</p> <p>A Break in Service occurs when a non-vested Participant has the greater of a) five consecutive one-year breaks, or b) a number of consecutive one-year breaks equal to the number of years of Vesting Service prior to the one-year breaks.</p>
Vesting	<ul style="list-style-type: none"> • <i>Eligibility:</i> 5 years of vesting service • <i>Amount:</i> Vested participants retiring after January 1, 1987 will get a Contribution-Based Pension. The Vested Pension is only for those retiring on or before January 1, 1987.
Retirement Benefits	<p>A Participant receives the best of the following benefit types at retirement:</p> <ul style="list-style-type: none"> • Twenty-Year Service Pension • Contribution-Based Pension • Contributory Credit Pension

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Twenty-Year Service Pension

This benefit is earned by combining Contributory Credit and Non-Contributory Credit, and at least one-half of the total Credit must be Contributory.

This Benefit is based on Benefit Class and age at retirement as follows:

Benefit Class	Monthly Pension Benefit				
	Age 57	Age 58	Age 59	60-64	Age 65
1	\$60	\$60	\$60	\$60	\$60
2	90	90	90	90	90
2A	125	125	125	125	125
3	140	140	140	170	170
3A	170	170	170	210	210
4	225	225	225	275	275
5	260	260	260	315	315
6	285	285	285	350	350
7	330	330	330	400	400
8	365	365	365	445	445
9	400	400	400	485	485
10	435	435	435	530	530
11	490	490	490	595	595
12	575	575	575	675	675
13	600	600	600	725	725
14	625	625	625	775	775
15	700	750	800	900	900
16	700	750	800	900	1,100
17A&B	700	750	800	900	1,100
18&18+	700	750	800	900	1,100

- **Eligibility:** Attain age 50 while an active plan participant with 20 years of Credit
Or
30 years of Credit, regardless of age.
- **Amount:** Monthly pension benefit is based on chart above using age on the earlier of 1) retirement date, or 2) date of termination. Benefit is reduced by .5% for each month retirement age precedes age 57.

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Deferred Pension (Special Provision)	<ul style="list-style-type: none"> • <i>Eligibility:</i> Attain age 57 while an active plan participant with 20 years of Credit Or 20 years of Contributory Credit, regardless of age, with at least 20 weeks under Schedule B of the Benefit Class Rate Chart Or Attain age 50 while an active plan participant with 20 years of Contributory Credit. • <i>Amount:</i> Monthly pension benefit is based on previous chart using age at retirement (not age at termination). This special Deferred Pension allows a participant to terminate employment, but delay retirement to a later date to receive a greater benefit. This benefit is reduced .5% for each month retirement age precedes age 57. This benefit is not payable prior to age 50.
Contribution-Based Credit	<ul style="list-style-type: none"> • <i>Eligibility:</i> Five years of Vesting Service. • <i>Amount:</i> This monthly pension benefit is payable, unreduced, at the earlier of age 65 and age 62 with 20 years of Credit, and is equal to (a) + (b) + (c): <ul style="list-style-type: none"> (a) 1% of all employer contributions paid on the Participant's behalf on or after January 1, 2004; (b) 2% of all employer contributions paid on the Participant's behalf on or after January 1, 1986 through December 31, 2003; (c) Pre-1986 credit is determined using a formula as defined in the January 1, 1985 Pension Plan. This benefit can be taken early, with a reduction of .5% for each month retirement date precedes age 65, or age 62 with 20 years of Credit if earlier.

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Contributory Pension

- *Eligibility (must meet any of the following):*
 - 30 years of Contributory Credit, with at least ½ year of Contributory Credit earned prior to January 1, 2004 and Contribution being made under Schedule B of the Benefit Class Rate Chart;
 - At least age 57 with at least 20 years of Contributory Credit and Benefit Class 16 or higher;
 - At least age 57 with at least 25 years of Contributory Credit and Benefit Class 15C or higher;
 - At least age 60 with at least 25 years of Contributory Credit and Benefit Class 15A or higher;
 - 25 years of Contributory Credit and Benefit Class 17A, 18, or 18+;
 - At least age 55 with at least 25 years of Contributory Credit and Benefit Class 17B;
 - At least age 50 with at least 20 years of Contributory Credit and Benefit Class 18 or 18+
- *Amount:* The sum of (a) and (b), where:
 - (a) 1% of Contributions paid on participant's behalf on or after January 1, 2004 (payable monthly and reduced .5% per month for retirement prior to 62);
 - (b) a percentage (determined by taking years of Contributory Credit as of December 31, 2003 divided by the total years of Contributory Credit, capped at the minimum years needed for the applicable benefit amount) of the amount, payable monthly, taken from the following charts (age used in chart should be age at date of termination).

For Benefit Classes 1 – 14:

Use age 60 amount from Twenty-Year Service Pension Chart.

For Benefits Class 15A:

Age	25 Years	30 Years
Any	\$0	\$1,000
60-61	950	1,050
62-64	1,050	1,125
65+	1,125	1,250

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For Benefit Class 15B:

Age	25 Years	30 Years
Any	\$0	\$1,000
60-61	1,000	1,100
62-64	1,100	1,250
65+	1,250	1,500

For Benefit Class 15C (Phase I):

Age	25 Years	30 Years
Any	\$0	\$1,000
57-59	900	1,125
60-61	1,125	1,350
62-64	1,225	1,500
65+	1,375	1,750

For Benefit Class 15C (Phase II):

Age	25 Years	30 Years
Any	\$0	\$1,000
57-59	1,000	1,250
60-61	1,250	1,600
62-64	1,350	1,750
65+	1,500	2,000

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For Benefit Class 16:

Age	20 Years	25 Years	30 Years
Any	\$0	\$0	\$2,000
57	900	1,200	2,000
58	950	1,300	2,000
59	1,000	1,400	2,000
60	1,050	1,500	2,000
61	1,100	1,600	2,100
62	1,200	1,700	2,200
63	1,300	1,800	2,300
64	1,400	1,900	2,400
65+	1,500	2,000	2,500

Contributory Credit Pensions Under Benefit Class 17A:

Age	Years of Contributory Service										
	25	26	27	28	29	30	31	32	33	34	35 & Over
Any Age	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$2,000	\$2,100	\$2,200	\$2,300	\$2,400	\$2,500
56	1,500	1,600	1,600	1,600	1,600	2,000	2,100	2,200	2,300	2,400	2,500
57	1,500	1,600	1,700	1,700	1,700	2,000	2,100	2,200	2,300	2,400	2,500
58	1,500	1,600	1,700	1,800	1,800	2,000	2,100	2,200	2,300	2,400	2,500
59	1,500	1,600	1,700	1,800	1,900	2,000	2,100	2,200	2,300	2,400	2,500
60	1,500	1,600	1,700	1,800	1,900	2,000	2,100	2,200	2,300	2,400	2,500
61	1,600	1,600	1,700	1,800	1,900	2,100	2,100	2,200	2,300	2,400	2,500
62	1,700	1,700	1,700	1,800	1,900	2,200	2,200	2,200	2,300	2,400	2,500
63	1,800	1,800	1,800	1,800	1,900	2,300	2,300	2,300	2,300	2,400	2,500
64	1,900	1,900	1,900	1,900	1,900	2,400	2,400	2,400	2,400	2,400	2,500
65 & Up	2,000	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	2,500	2,500

Section 4: Actuarial Certification

Contributory Credit Pensions Under Benefit Class 17B:

Age	Years of Contributory Service										
	25	26	27	28	29	30	31	32	33	34	35 & Over
Any Age	-	-	-	-	-	\$2,500	\$2,600	\$2,700	\$2,800	\$2,900	\$3,000
55	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	2,500	2,600	2,700	2,800	2,900	3,000
56	1,500	1,600	1,600	1,600	1,600	2,500	2,600	2,700	2,800	2,900	3,000
57	1,500	1,600	1,700	1,700	1,700	2,500	2,600	2,700	2,800	2,900	3,000
58	1,500	1,600	1,700	1,800	1,800	2,500	2,600	2,700	2,800	2,900	3,000
59	1,500	1,600	1,700	1,800	1,900	2,500	2,600	2,700	2,800	2,900	3,000
60	1,500	1,600	1,700	1,800	1,900	2,500	2,600	2,700	2,800	2,900	3,000
61	1,600	1,600	1,700	1,800	1,900	2,500	2,600	2,700	2,800	2,900	3,000
62	1,700	1,700	1,700	1,800	1,900	2,500	2,600	2,700	2,800	2,900	3,000
63	1,800	1,800	1,800	1,800	1,900	2,500	2,600	2,700	2,800	2,900	3,000
64	1,900	1,900	1,900	1,900	1,900	2,500	2,600	2,700	2,800	2,900	3,000
65 & Up	2,000	2,000	2,000	2,000	2,000	2,500	2,600	2,700	2,800	2,900	3,000

Section 4: Actuarial Certification

Contributory Credit Pensions Under Benefit Class 18:

Age	Years of Contributory Service											
	20-24	25	26	27	28	29	30	31	32	33	34	35 & Over
Any Age	-	\$2,000	\$2,100	\$2,200	\$2,300	\$2,400	\$3,000	\$3,100	\$3,200	\$3,300	\$3,400	\$3,500
50	\$650	2,000	2,100	2,200	2,300	2,400	3,000	3,100	3,200	3,300	3,400	3,500
51	700	2,000	2,100	2,200	2,300	2,400	3,000	3,100	3,200	3,300	3,400	3,500
52	750	2,000	2,100	2,200	2,300	2,400	3,000	3,100	3,200	3,300	3,400	3,500
53	800	2,000	2,100	2,200	2,300	2,400	3,000	3,100	3,200	3,300	3,400	3,500
54	850	2,000	2,100	2,200	2,300	2,400	3,000	3,100	3,200	3,300	3,400	3,500
55	900	2,000	2,100	2,200	2,300	2,400	3,000	3,100	3,200	3,300	3,400	3,500
56	950	2,000	2,100	2,200	2,300	2,400	3,000	3,100	3,200	3,300	3,400	3,500
57	1,000	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500
58	1,050	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500
59	1,100	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500
60	1,150	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500
61	1,200	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500
62	1,300	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500
63	1,400	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500
64	1,500	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500
65 & Up	2,000	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500

Section 4: Actuarial Certification

Contributory Credit Pensions Under Benefit Class 18 Plus:

Age	Years of Contributory Service											
	20-24	25	26	27	28	29	30	31	32	33	34	35 & Over
Any Age	-	\$2,000	\$2,100	\$2,200	\$2,300	\$2,400	\$3,000	\$3,100	\$3,200	\$3,300	\$3,400	\$3,500
50	\$650	2,000	2,100	2,200	2,300	2,400	3,000	3,100	3,200	3,300	3,400	3,500
51	700	2,000	2,100	2,200	2,300	2,400	3,000	3,100	3,200	3,300	3,400	3,500
52	750	2,000	2,100	2,200	2,300	2,400	3,000	3,100	3,200	3,300	3,400	3,500
53	800	2,000	2,100	2,200	2,300	2,400	3,000	3,100	3,200	3,300	3,400	3,500
54	850	2,000	2,100	2,200	2,300	2,400	3,000	3,100	3,200	3,300	3,400	3,500
55	900	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500
56	950	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500
57	1,000	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500
58	1,050	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500
59	1,100	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500
60	1,150	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500
61	1,200	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500
62	1,300	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500
63	1,400	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500
64	1,500	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500
65 & Up	2,000	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500

Section 4: Actuarial Certification

Pre-Retirement Death Benefits	<ul style="list-style-type: none"> • <i>Eligibility:</i> Married and either a vested participant or eligible for an immediate pension. • <i>Amount:</i> 50% of the pension that would have been payable under the Joint and 50% Surviving Spouse option.
Benefit Transfer	Effective January 1, 2008, the responsibility to pay all benefits to non-retired UPS participants as of January 1, 2008 other than the Contribution-Based Pension Accrued Benefit payable at age 65 was transferred to the UPS/IBT Full-Time Pension Plan.
Summary of Plan Changes Under Rehabilitation Plan <i>Based on Plan Provisions in Effect as of December 31, 2022</i>	<p><i>Reductions in adjustable benefits are not recognized for withdrawal liability purposes.</i></p> <p>Primary Schedule: Except for plan withdrawals, preserves all current benefit provisions. Annually compounded contribution increases were required effective immediately after the expiration of the Collective Bargaining Agreements in effect on March 26, 2008. For 2008 agreements, the increases were 8% for the first five years, 6% for the next three years, and 4% per year thereafter. Effective for retirements on or after July 1, 2011, participants will not be granted a retirement date prior to age 57, and effective June 1, 2011, required contributions will be limited to \$348 per week for each participant covered by the National Automobile Transporter Agreement and \$342 per week for all other participants. Any employer that qualifies as a New Employer under Section 2.2(b) of Appendix E of the Plan is not required to make additional contribution rate increases otherwise required by the Rehabilitation Plan as of the date it qualifies as a New Employer.</p> <p>Default Schedule: Adjustable Benefits are eliminated or reduced to the maximum extent permitted by law for employees of contributing employers subject to the Default Schedule. Adjustable Benefits include the Twenty-Year Service Pension, the Contributory Credit Pension, all disability benefits not yet in pay status, and before retirement death benefits other than the 50% surviving spouse benefit. Effective for retirements on or after July 1, 2011, the early retirement reductions in the Default Schedule are based on actuarially equivalent factors rather than 6% per year from 65 and may not commence prior to age 57. Annually compounded contribution increases of 4% were required effective immediately after the expiration of the Collective Bargaining Agreements in effect on March 26, 2008. Any employer that qualifies as a New Employer under Section 2.2(b) of Appendix E of the Plan is not required to make additional contribution rate increases otherwise required by the Rehabilitation Plan as of the date it qualifies as a New Employer.</p> <p>Rehabilitation Plan Withdrawals: When a contributing employer is no longer required to make employer contributions to the Pension Fund under one or more of its Collective Bargaining Agreements as a result of actions by members of a Bargaining Unit, its representatives, or the contributing employer; the participants of that employer that have not yet commenced benefits shall be subject to the Adjustable Benefit reductions of the Default Schedule.</p> <p>Distressed Employer Schedule: Adjustable Benefits are eliminated or reduced to the maximum extent permitted by law for employees of contributing employers subject to the Distressed Employer Schedule, except for any participant that has achieved a minimum age of 55 and accrued a minimum of 25 years of Contributory Credit as of the date of the Distressed Employer's termination of participation in the Fund provided that the retirement is not prior to age 62. Adjustable Benefits include the Twenty-Year Service Pension, the Contributory Credit Pension, all disability benefits not yet in pay status, and before retirement death benefits other than the 50% surviving spouse benefit. Early retirement reductions are based on actuarially equivalent factors effective for retirements on or after July 1, 2011.</p>

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Section 2: Actuarial Valuation Results

Plan funding

Comparison of Funded Percentages

Plan Year Beginning	January 1, 2022		January 1, 2023	
Market Value of Assets, without SFA	\$8,158,227,818		\$5,715,700,020	
	Amount	Funded %	Amount	Funded %
• Funding interest rate		2.00%		4.00%
• Present value (PV) of future benefits	\$59,361,339,219	13.7%	\$44,605,246,046	12.8%
• PV of accumulated plan benefits (PVAB)	55,358,547,619	14.7%	42,334,779,122	13.5%
• Current liability interest rate		2.22%		2.55%
• Current liability	\$57,562,116,461	14.2%	\$53,510,370,823	10.7%
Actuarial Value of Assets, without SFA	\$8,012,070,196		\$5,937,242,356	
	Amount	Funded %	Amount	Funded %
• Funding interest rate		2.00%		4.00%
• PV of future benefits	\$59,361,339,219	13.5%	\$44,605,246,046	13.3%
• PPA'06 liability and annual funding notice	55,358,547,619	14.5%	42,334,779,122	14.0%
Market Value of Assets, with SFA	N/A		\$41,480,610,130	
	Amount	Funded %	Amount	Funded %
• PV of accumulated plan benefits (PVAB)	N/A	N/A	\$42,334,779,122	98.0%
Actuarial Value of Assets, with SFA	N/A		\$41,702,152,466	
	Amount	Funded %	Amount	Funded %
• PV of accumulated plan benefits (PVAB)	N/A	N/A	\$42,334,779,122	98.5%

These measurements are not necessarily appropriate for assessing the sufficiency of the Plan's assets to cover the estimated cost of settling the Plan's benefit obligations or the need for or the amount of future contributions.

EXHIBIT C

Central States, Southeast and Southwest Areas Pension Fund (EIN: 36-6044243 and PN: 001)

Financial Statements as of and for the
Years Ended December 31, 2022 and 2021,
Supplemental Schedules as of and for the Year Ended
December 31, 2022, and Independent Auditor's Report

CENTRAL STATES, SOUTHEAST AND SOUTHWEST AREAS PENSION FUND

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NOTE: All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.



INDEPENDENT AUDITOR'S REPORT

To the Participants and Trustees of
Central States, Southeast and Southwest Areas Pension Fund:

Opinion

We have audited the financial statements of Central States, Southeast and Southwest Areas Pension Fund, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of Central States, Southeast and Southwest Areas Pension Fund as of December 31, 2022 and 2021, and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Central States, Southeast and Southwest Areas Pension Fund and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Central States, Southeast and Southwest Areas Pension Fund's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the plan, and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Central States, Southeast and Southwest Areas Pension Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Central States, Southeast and Southwest Areas Pension Fund's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplemental Schedules Required by ERISA

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules, Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2022, and Schedule H, Part IV, Line 4j - Schedule of Reportable Transactions for the year ended December 31, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.



In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Withum Smith & Brown, PC

September 12, 2023

CENTRAL STATES, SOUTHEAST AND SOUTHWEST AREAS PENSION FUND
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2022 AND 2021

	2022	2021
	(In thousands)	
Assets		
Investments at fair value:		
Cash equivalents, including those purchased under agreements to resell of \$52,553 and \$50,377 in 2022 and 2021, respectively	\$ 305,489	\$ 384,739
Fixed income:		
U.S. government and government agency debt	1,625,407	1,806,101
U.S. corporate debt	1,879,044	3,114,989
International debt	493,139	960,829
Equity:		
U.S. common and preferred	4,072	4,580
International common and preferred	1,110	1,105
Securities on loan	1,027,295	1,702,633
Other investments	30	40
Total investments at fair value	5,335,586	7,975,016
Receivables:		
Employer contributions, less allowance for uncollectible contributions of \$27,495 and \$71,292 in 2022 and 2021, respectively	105,396	50,475
Special Financial Assistance (Note 1)	35,764,910	-
Interest and dividends	37,320	36,604
Other, primarily securities sold	319,587	313,268
Total receivables	36,227,213	400,347
Cash	2,534	249
Assets held as collateral in securities lending program	1,054,047	1,741,733
Other	10,391	5,364
Total assets	42,629,771	10,122,709
Liabilities		
Liability to return collateral held under securities lending agreements	1,054,047	1,741,733
Investment related, primarily securities purchased	17,251	125,440
Accounts payable and accrued expenses	77,416	80,175
Deferred withdrawal liability receipts	447	17,133
Total liabilities	1,149,161	1,964,481
Net assets available for benefits	\$ 41,480,610	\$ 8,158,228

See notes to financial statements.

CENTRAL STATES, SOUTHEAST AND SOUTHWEST AREAS PENSION FUND
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022	2021
	(In thousands)	
Revenue		
Contributions	\$ 559,406	\$ 502,066
Withdrawal liability	<u>133,425</u>	<u>157,763</u>
Total revenue	<u>692,831</u>	<u>659,829</u>
Benefits and expenses		
Benefits to participants	2,836,862	2,835,124
General and administrative expenses	<u>46,260</u>	<u>45,093</u>
Total benefits and expenses	<u>2,883,122</u>	<u>2,880,217</u>
Loss from operations	(2,190,291)	(2,220,388)
Special Financial Assistance (Note 1)	35,764,910	-
Investment income		
Interest and dividends	141,739	173,417
Net appreciation (depreciation) in fair value of investments	(387,468)	(195,566)
Investment expenses	<u>(6,508)</u>	<u>(8,676)</u>
Net investment income	<u>(252,237)</u>	<u>(30,825)</u>
Increase (Decrease) in net assets	33,322,382	(2,251,213)
Net assets available for benefits		
Beginning of year	<u>8,158,228</u>	<u>10,409,441</u>
End of year	<u>\$ 41,480,610</u>	<u>\$ 8,158,228</u>

See notes to financial statements.

CENTRAL STATES, SOUTHEAST AND SOUTHWEST AREAS PENSION FUND NOTES TO FINANCIAL STATEMENTS

1. Description of Fund and Plan

The following notes regarding the Central States, Southeast and Southwest Areas Pension Plan ("Plan") (EIN/PN 36-6044243/001) provide only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

Participation and contributions

Central States, Southeast and Southwest Areas Pension Fund ("Fund") was established in 1955 by an Agreement and Declaration of Trust ("Trust Agreement"). The Fund provides for retirement and related benefits for eligible employees of contributing employers that are signatory to collective bargaining agreements with Teamster Local Unions accepted by the Trustees.

Pursuant to the Trust Agreement, the Plan established by the Trustees is a multiemployer defined benefit plan within the meaning of, and subject to, the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). Participation is based on covered service as defined by applicable collective bargaining agreements. Benefits under the Plan are generally based on the participant's age, accumulated service credit (including certain noncontributory service credit) and the rate at which employer contributions were required to be made to the Fund.

Employers make contributions to the Fund, on behalf of their employee participants, at rates specified in applicable collective bargaining agreements. Under specified conditions, participating employees may make self-contributions to secure benefits. Trustees are empowered to establish and amend the level of Plan benefits. Although an individual Trustee may participate in collective bargaining in the capacity of an employer or union representative, the Fund itself is not a party to these negotiations. Collective bargaining agreements are generally negotiated for multi-year periods with varying expiration dates, terms and employer contribution rates.

The risks of participating in a multiemployer plan are different from single-employer plans in the following respects: contributions made to a multiemployer plan by one employer may be used to provide benefits to employees of other participating employers; if a participating employer stops contributing to a multiemployer plan, the unfunded obligations of the plan may be borne by the remaining participating employers; and if a participating employer chooses to stop participating in a multiemployer plan, it may be required to pay an amount based on the underfunded status of the plan (referred to as withdrawal liability).

Benefits

The Plan provides various pension benefits. Benefit levels are generally based on the participant's contribution levels, service credit and age. Generally, at least five years of service are required to be eligible for any benefit level. Vested participants receive one of the four types of monthly retirement benefits provided by the Plan: Contribution-Based Pension, Contributory Credit Pension, Twenty-Year Service Pension or Deferred Pension. Under certain conditions, partial pensions are available at reduced amounts where participation has been divided between the Plan and other pension plans that have reciprocal agreements with the Fund. At time of retirement, married participants may elect to receive a reduced benefit under joint surviving spouse options. The Plan also provides for a monthly disability benefit, a lump-sum disability benefit and various death benefits.

For certain eligible retirees (and their spouses), the Plan includes an Age 65 Prescription Drug Benefit. This benefit is funded entirely through additional employer contributions to the Pension Fund and has an annual maximum benefit of \$1,000 (per member/spouse). Amounts available to pay this benefit at December 31, 2022 and 2021 were \$63.9 million and \$66.5 million, respectively.

Employer withdrawal

The Plan complies with the provisions of the Multiemployer Pension Plan Amendment Act of 1980 ("MPPAA"), which requires imposition of withdrawal liability on a contributing employer that partially or totally withdraws from the Plan. Under the provision, a portion of the Plan's unfunded vested liability would be allocated to a withdrawing employer. The Plan's actuary has advised the Plan that, as of January 1, 2023 and 2022, the Plan has an estimated unfunded vested liability for withdrawal liability purposes of \$37.3 billion and \$47.6 billion, respectively.

In accordance with amendments of ERISA by MPPAA, the Trust Agreement and the Plan provide for the Modified Presumptive Method (Two Pool Approach) of determining employer withdrawal liability. The Trustees have approved an exemption of withdrawal liability for employers for certain temporary contribution obligation periods in accordance with Section 4210 of ERISA (29 U.S.C. § 1390). The Trustees have also approved an exemption of withdrawal liability for employers in the building and construction industry in accordance with Section 4203(b) of ERISA (29 U.S.C. § 1383(b)).

New and existing employers may choose to have their withdrawal liability determined following the Direct Attribution Method. Under this alternative method, each employer's withdrawal liability is measured based upon the contributions paid and the benefits accrued by that particular employer on a go forward basis. Existing employers may become part of the Direct Attribution Pool by satisfying their existing withdrawal liability, as calculated under the previous Modified Presumptive Method. Existing participating employers are not required to convert to the Direct Attribution Method.

Plan termination

The Trustees control and manage the operation and administration of the Fund and the Plan and, subject to certain conditions, may amend or terminate the Trust Agreement and Plan. The Trustees intend to continue the Plan; however, termination of the Plan would result in allocation of the Fund's net assets to participants and beneficiaries of the Plan in the order specified by ERISA and in accordance with the Trust Agreement. In the event of Plan termination, certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC"). Generally, the PBGC guarantees most vested normal age retirement benefits, some early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination, subject to a statutory ceiling on the amount of an individual's monthly benefit.

Whether all participants receive their benefits should the Plan be terminated at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits as well as the ability of the PBGC to provide the guaranteed level of benefits.

Funding policy

The Trustees establish contribution rates intended to be sufficient to pay benefits required by the Plan. For the years ended December 31, 2022 and 2021, the minimum funding requirements of ERISA were satisfied.

For the years ended December 31, 2022 and 2021, the Plan was certified by its actuary to be in "critical and declining" status as defined by the Multiemployer Pension Reform Act of 2014. Under the Pension Protection Act of 2006 ("PPA"), if a pension plan enters critical status, the trustees of the plan are required to adopt a rehabilitation plan and establish steps and benchmarks to improve the plan's funding status. On March 25, 2008 the Trustees adopted a rehabilitation plan and have since made updates to the rehabilitation plan which is expected to last indefinitely. The rehabilitation plan requires specific pension contribution rate increases while not increasing current benefit formulas. In addition, as required by the PPA, certain benefits are reduced for participants whose employers fail to adopt the required contribution rate increases as set forth in the rehabilitation plan, or fail to agree to adopt the rehabilitation plan schedule (the "default schedule") that provides for pension contribution increases at lower rates than the plan's "primary schedule." Benefit reductions generally include the elimination of early retirement benefits, post-retirement death benefits and future disability benefits.

In July 2005, subject to certain conditions, the Internal Revenue Service ("IRS") approved the Fund's request for a 10-year amortization extension for amortizing the unfunded liabilities for the Plan year beginning January 1, 2004. As of January 1, 2009 the Fund did not meet the funding percentage required as a condition of the amortization extension due to significant investment losses suffered during 2008. On February 12, 2009, the Fund filed an application with the IRS to modify the conditions set forth in the amortization extension; the Fund's amortization extension expressly provides that the IRS "will consider modifications of [the] conditions in the event that unforeseen circumstances beyond the control of the Fund cause the actual experience of the Plan to fail the funded ratio target." In April 2016 the IRS approved a modification of the amortization extension. Under this modification there will be no retroactive funding deficiency for years prior to 2009 as a result of any failure of the Fund to satisfy the funding target conditions for 2009 and subsequent years. The Fund employers will not be exposed to excise taxes as long as the Fund has a PPA rehabilitation plan in place and is complying with it. The Fund adopted a rehabilitation plan under the PPA in 2008 and is currently complying with it.

On March 11, 2021, the American Rescue Plan Act of 2021 ("ARPA") was signed into law. Under the ARPA, eligible plans such as the Fund may seek special financial assistance ("SFA") from the federal government. The Fund filed a revised application for SFA in August 2022. The Pension Benefit Guaranty Corporation ("PBGC") approved the Fund's SFA application in December 2022. On January 12, 2023, the Fund received the SFA principal and interest in the amount of \$35,764,910,110.

2. Summary of significant accounting policies

Basis of accounting

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits and changes therein at the date of the financial statements. Actual results could differ from those estimates.

Revenue

Contributions are billed monthly based upon employment information provided by employers and rates specified in applicable collective bargaining agreements. Contributions outstanding as of year end are accrued. An allowance for uncollectible accounts is estimated by management based on an evaluation of collection history and current financial conditions of the employers.

Withdrawal liability, which is based upon an employer's allocated share of the Plan's unfunded liability for vested benefits, is assessed at the time of an employer's partial or complete withdrawal from the Fund, as defined by MPPAA. Generally, the amount of withdrawal liability that will be collected under any given withdrawal liability assessment is not reasonably estimable. At December 31, 2022 and 2021 the Fund had approximately \$10.6 billion and \$10.2 billion, respectively in fully reserved withdrawal liability receivables; that is, these were amounts of assessed withdrawal liability for which no payments had been received.

On June 17, 2009, two affiliated major contributing employers, YRC, Inc. (formerly Yellow Freight and Roadway Express) and USF Holland, Inc. (collectively referred to as "YRC," both subsidiaries of Yellow Corporation [formerly YRC Worldwide Inc.]), entered into a Contribution Deferral Agreement ("CDA") with the Fund and other union multi-employer pension funds with YRC participants. The CDA arose as a result of YRC's inability to remain current with its pension contribution obligations to the Fund. Under the CDA, YRC was allowed to defer payment of approximately \$110 million of unpaid 2009 contributions and accrued interest. Pursuant to subsequent amendments to the CDA (the most recent of which is described below), the new maturity date is December 31, 2022. The agreement is secured by a first priority interest in real property pledged by YRC. During 2022 and 2021, property-related payments received and applied to outstanding principal totaled \$416.1 thousand and zero, respectively.

Due to YRC's inability to remit current ongoing contributions, the Trustees terminated YRC's participation in the Fund from July 9, 2009 through May 31, 2011. During that time, YRC's pension contribution obligations (and therefore the associated benefit accruals) were suspended.

On June 1, 2011, pursuant to a restructured collective bargaining agreement and an amendment to the Fund's rehabilitation plan that permitted distressed employers to contribute at reduced contribution rates, YRC resumed participation in the Fund at 25% of the rate at which it was obligated to contribute prior to the termination. The distressed employer schedule also resulted in the loss of a significant portion of what are termed "adjustable benefits" under the PPA for the YRC participants. Contributions received from YRC for 2022 and 2021 were \$63.4 million and \$67.7 million, respectively.

On January 30, 2018, the terms of the CDA were amended to provide an extension to December 31, 2022 for the final payment of all remaining principal and interest, along with these additional terms: 1) a lump sum payment of \$16.9 million towards deferred principal on or before January 30, 2018, 2) payments of 2% of the outstanding deferred principal on December 31st of each year from 2018 thru 2021 and 3) the continuation of monthly payments of current pension contributions and monthly accrued interest under the CDA. On December 28, 2017 YRC remitted the required \$16.9 million. In addition, the required annual 2% payment of \$917.6 thousand was received in December 2021. YRC remitted accrued interest payments of \$3.6 million for both years 2022 and 2021.

YRC's outstanding balances under the CDA at December 31, 2022 and 2021 were \$44.8 million and \$45.1 million, respectively. For the years ended December 31, 2022 and 2021, reserves for the deferred amounts included within the allowance for uncollectible contributions on the Statements of Net Assets Available for Benefits were zero and \$33.3 million, respectively. As of January 3, 2023, the outstanding balance of \$44.8 million was paid in full.

On August 5, 2019, a quorum of Trustees approved the termination of participation in the Pension Fund for Jack Cooper Transport Company, Inc. and Auto Handling Corporation (collectively "OLD JC") retroactive to May 25, 2019. Subsequently, OLD JC filed for bankruptcy and no pension contributions were remitted to the Pension Fund for the period of May 26, 2019 through November 2, 2019 (the "Gap Period"). Thereafter, and as a result of the sale of assets to Jack Cooper Transport Company LLC and Auto Handling LLC ("NEW JC"), contributions to the Pension Fund resumed effective with the week beginning November 3, 2019. NEW JC had also agreed to remit a Special Contribution payment to the Pension Fund by May 4, 2021 of the entire sum of pension contributions (plus interest) that would have been owed with respect to the Gap Period (previously estimated to be \$10.9 million principal) by OLD JC but for the termination of OLD JC from participation in the Pension Fund. After the Pension Fund receives this Special Contribution payment from NEW JC, pension service credits and accruals will be granted for the Gap Period along with an adjustment to any benefits due to pensioners as a result of that credit.

During 2021, NEW JC experienced continuing financial hardship (related to the slow-down in auto manufacturing caused by supply chain problems) and as a result the Special Contribution agreement was modified multiple times. The final agreement called for monthly interest payments from October 2021 through June 2022 and full repayment of principal by June 10, 2022. On May 13, 2022, NEW JC paid all amounts owed in full.

Payment of benefits

Benefit payments to participants are recorded when paid.

Leases

The Plan recognizes right-of-use ("ROU") assets and lease liabilities on the Statement of Net Assets Available for Benefits for all operating leases with contractual terms longer than 12 months. The Plan had no finance leases during 2022 and 2021.

ROU assets are recognized based on the initial present value of the fixed lease payments plus any direct costs from executing the lease. Lease liabilities are recognized at the present value of the fixed lease payments, using a discount rate based on the U.S. Treasury risk-free rate. Options to extend lease terms or terminate the lease before the contractual expiration date are evaluated for their likelihood of exercise. If it is reasonably certain that the option will be exercised, the option is considered in determining the classification and measurement of the lease. Costs associated with operating lease assets are recognized on a straight-line basis within operating expenses over the term

of the lease. On the Statement of Net Assets Available for Benefits, ROU assets and lease liabilities are included within "Other" assets and "Accounts payable and accrued expenses," respectively.

The Plan has operating leases for office space and equipment with a remaining weighted average lease term of 6.42 years. The weighted average discount rate used was 1.54%. For the years ended December 31, 2022 and 2021, lease expense for operating leases was \$938,657 and \$918,572, respectively, and is included in general and administrative expenses on the Statement of Changes in Net Assets Available for Benefits.

Future minimum lease payments under non-cancellable leases as of December 31, 2022 were as follows:

Year Ending December 31,	Operating Leases
2023	\$ 958,742
2024	946,347
2025	933,953
2026	954,038
2027	974,123
Thereafter	<u>1,496,333</u>
Total future minimum lease payments	6,263,536
Less imputed interest	<u>(303,743)</u>
Total	<u>\$ 5,959,793</u>

Subsequent events

Subsequent events were evaluated through the date on which the financial statements were available to be issued. This date is approximately the same as the independent auditor's report date.

On June 9, 2023, at the request of the Court-appointed Independent Special Counsel, Judge Thomas M. Durkin of the United States District Court for the Northern District of Illinois dissolved the Consent Decree under which the Fund operated under Court supervision. Noting that the Fund has been well-managed and in compliance with federal law over the past four decades, the Court stated that the United States Department of Labor, the Independent Special Counsel, and the Government Accountability Office have all acknowledged that there has been no indication of wrongdoing or ERISA violations since the entry of the consent decrees. The Court went on to state that circumstances "have so changed" since the Consent Decree was entered that its underlying purpose "has long since been achieved."

On July 30, 2023, Yellow Corporation and subsidiaries, including two affiliated major contributing employers, YRC Inc. and USF Holland LLC (collectively "YRC"), decided to cease operations. YRC's participation in the Central States Pension Fund was terminated effective July 23, 2023. Yellow Corporation and its 24 United States-based subsidiaries (including YRC) then filed Chapter 11 bankruptcy petitions in Delaware on August 6, 2023. The former covered employees of YRC will still be entitled to a pension benefit based on eligibility.

New Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board issued an Accounting Standards Update amending the accounting for leases. The Plan adopted the new standard effective January 1, 2022, using the modified retrospective approach. Comparative prior periods were not adjusted upon adoption and the Plan utilized the practical expedient available under the guidance. The implementation of this standard did not have a material impact to the Plan's Statement of Net Assets Available for Benefits nor the Statement of Changes in Net Assets Available for Benefits.

Upon adoption the Plan recognized \$6,603,729 in ROU assets related to its leased property and equipment. Corresponding lease liabilities of \$6,801,137 were also recognized. Deferred rent liabilities of \$197,408 were reclassified and netted against the ROU asset. There was no cumulative effect of applying the new standard and accordingly there was no adjustment to retained earnings upon adoption.

3. Investments

Custody

Investments owned by the Fund are held under the custody of The Bank of New York Mellon ("BNYM").

Named Fiduciary and Investment Management

Under the terms of a 1982 Consent Decree with the United States Department of Labor, as amended, the Fund's cash and investments are managed in accordance with the investment objectives of a Named Fiduciary. Independent investment managers are selected by and report to the Named Fiduciary and have exclusive authority to purchase or sell investment assets under their control, subject to compliance with investment policies formulated by the Named Fiduciary after consultation with the Trustees. On September 12, 2022, BlackRock Financial Management, Inc. ("BlackRock") was approved to replace Northern Trust Investments, Inc. as Named Fiduciary effective October 11, 2022. In addition, the Consent Decree was amended and restated on September 12, 2022 to grant BlackRock responsibility over 100% of the investment assets.

Prior to September 12, 2022, the Consent Decree required 50% of the Fund's investment assets to be invested in a passive domestic fixed income index account. This investment was not subject to the control of the Named Fiduciary, but the Named Fiduciary considered this investment when developing the Fund's overall asset allocation. The account was managed by a separate court-approved investment manager selected by the Fund and was designed to replicate the characteristics of a specific index. There were no redemption restrictions for this investment. The Passive Fixed Income Index Account was managed by Mellon Investments Corporation ("Mellon Investments") and was governed by an investment policy designed to replicate the characteristics of one or more investment grade fixed income indices. Mellon Investments is an affiliate of BNYM, the Fund's custodian, and therefore qualifies as a party-in-interest.

The EB Temporary Investment Fund is a CCT which acts as a cash sweep vehicle for the Passive Fixed Income Index Account and is managed by BNYM (a party-in-interest). This CCT's investment objective is to seek as high a level of current income as is consistent with the preservation of capital and the maintenance of liquidity.

Valuation

Investments are stated at fair value. Fair value of a financial instrument is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When available, quoted market prices are used to value investments. The valuations are provided by independent pricing sources used by BNYM.

U.S. common and preferred stocks traded on national securities exchanges are valued at the most recent close of trading price, and U.S. common and preferred stocks traded on over-the-counter markets are valued at the last bid price at the most recent close of trading. Non-U.S. equity securities are valued at the primary exchange close. U.S. and non-U.S. long-term corporate debt and government and government agency debt (including forward commitments) are valued on the basis of quotes obtained from independent pricing vendors. All open exchange-traded option positions are valued at the last quoted price at the principal exchange where traded. Swap position valuations are derived from their underlying market indices, index futures contracts or spot contracts. These underlying indices are listed on exchanges and prices are quoted by recognized index vendors. Debt securities having a maturity date of one year or less at time of purchase are valued at book value, which approximates fair value, except for corporate bonds which are valued by external pricing vendors regardless of the time remaining until maturity date. Securities purchased under agreements to resell are valued at contract amount which is equal to fair value.

Unit shares of collective investment funds are valued at their pro-rata share of the month end closing composite net asset value based on the net assets of the fund. Valuations of non-U.S. securities are converted into U.S. dollars at the closing daily exchange rate. Sales and purchases of securities are recorded on a trade date basis. Consequently, transactions not settled as of year end will result in the recording of a receivable or payable.

Purchases and sales are recorded on a trade-date basis. Realized and unrealized gains and losses are recognized in net appreciation or depreciation in fair value of investments on the Statement of Changes in Net Assets Available for Benefits. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Securities, in general, are exposed to various risks, such as interest rate, credit, foreign currency exchange rate and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the financial statements.

No Fund investments are subject to redemption fees or termination restrictions.

Fair value of investments

In accordance with the accounting guidance for fair value measurements and disclosures, the Plan is required to present its investments in a hierarchy as follows: Level 1, which refers to securities valued using quoted prices from active markets for identical assets; Level 2, which refers to securities valued based on other significant observable inputs, including quoted prices; and Level 3, which refers to securities valued based on significant unobservable inputs. Assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Fund's policy is to recognize significant transfers between levels at the time in which an event or change in circumstances occurs. There were no significant transfers in or out of Levels 1, 2 or 3 during the years ended December 31, 2022 and 2021.

Certain investments that have been measured at fair value using the net asset value per share as a practical expedient (or its equivalent) are not categorized in the fair value hierarchy. The following table sets forth by level within the fair value hierarchy a summary of the Plan's investments measured at fair value (in thousands) on a recurring basis at December 31, 2022:

	Level 1	Level 2	Level 3	2022 Total
Cash equivalents	\$ -	\$ 289,089	\$ -	\$ 289,089
Fixed income	1,517,857	2,479,263	470	3,997,590
Equity	2,153	-	3,029	5,182
Securities on loan	642,731	384,564	-	1,027,295
Other	-	-	30	30
Total	<u>\$ 2,162,741</u>	<u>\$ 3,152,916</u>	<u>\$ 3,529</u>	\$ 5,319,186
Investments measured at net asset value (collective investment funds)				
Cash equivalents				<u>16,400</u>
Total fair value of investments				<u>\$ 5,335,586</u>
Liability to return collateral held under securities lending agreements	\$ -	\$ 1,054,047	\$ -	\$ 1,054,047

The following table sets forth by level within the fair value hierarchy a summary of the Plan's investments measured at fair value (in thousands) on a recurring basis at December 31, 2021:

	Level 1	Level 2	Level 3	2021 Total
Cash equivalents	\$ 8	\$ 350,636	\$ -	\$ 350,644
Fixed income	1,658,713	4,222,626	580	5,881,919
Equity	2,462	-	3,223	5,685
Securities on loan	1,190,587	512,046	-	1,702,633
Other	-	-	40	40
Total	<u>\$ 2,851,770</u>	<u>\$ 5,085,308</u>	<u>\$ 3,843</u>	\$ 7,940,921
Investments measured at net asset value (collective investment funds)				
Cash equivalents				<u>34,095</u>
Total fair value of investments				<u>\$ 7,975,016</u>
Liability to return collateral held under securities lending agreements	\$ -	\$ 1,741,733	\$ -	\$ 1,741,733

The following table sets forth a summary of certain changes in the fair value of the Plan's level 3 assets (in thousands) for the year ended December 31, 2022:

	Fixed Income	Other	Total
Purchases	\$ -	\$ -	\$ -
Issuances	(86)	(87)	(173)
Transfers in	-	-	-
Transfers out	-	-	-

The following table sets forth a summary of certain changes in the fair value of the Plan's level 3 assets (in thousands) for the year ended December 31, 2021:

	Fixed Income	Other	Total
Purchases	\$ -	\$ -	\$ -
Issuances	(51)	(97)	(148)
Transfers in	-	-	-
Transfers out	-	-	-

The following table represents the Plan's Level 3 financial instruments, the valuation techniques used to measure the fair values of those financial instruments as of December 31, 2022 and 2021:

Instrument	Fair Values (In thousands)		Principal Valuation Technique	Significant Unobservable Inputs	Range of Significant Input Values	Weighted Average
	12/31/2022	12/31/2021				
Fixed Income	\$ 470	\$ 580	Vendor priced	N/A	N/A	N/A
Equity	3,029	3,223	Investment manager priced	N/A	N/A	N/A
Group Annuity Contract	-	10	Contract value	N/A	N/A	N/A
Trust in Dissolution	30	30	Vendor priced	N/A	N/A	N/A

The Plan utilizes net asset value ("NAV") per share (or its equivalent), as a practical expedient, to measure fair value when the investment does not have a readily determinable fair value and the net asset value is calculated in a manner consistent with investment company accounting. The fair value of the following investment was measured using NAV (or its equivalent):

Investment	Fair Value (In thousands)		Redemption Frequency	Redemption Notice Period	Remaining Commitment 12/31/2022	Remaining Commitment 12/31/2021
	12/31/2022	12/31/2021				
BNYM EB Temporary Investment Fund	\$ 16,400	\$ 34,095	Daily	Same day	-	-

The temporary investment fund is composed of highly liquid government and corporate debt securities. This investment is a direct filing entity with the Department of Labor; therefore, information regarding investment strategy is not disclosed.

Securities lending

Securities with a fair value approximating \$1.0 billion and \$1.7 billion were on loan by the custodian to various securities brokers on a temporary basis at December 31, 2022 and 2021, respectively. Under securities lending agreement terms, it is required that each loan at inception shall be secured by collateral with a market value equal to or greater than 102% (105% for non-U.S. securities) of the securities loaned and remain at or above 100% (105% for non-U.S. securities). The Fund's loan of securities may be secured by collateral in the form of cash or United States government debt securities. Any collateral received in the form of cash is reinvested. Net securities lending net income earned was approximately \$3.1 million and \$1.8 million for 2022 and 2021, respectively. The counterparties in the securities lending program have the right to sell or repledge the borrowed securities.

The fair value of securities on loan at December 31, 2022 and 2021 consists of the following:

	2022	2021
	(In thousands)	
Cash equivalents	\$ 3,839	\$ -
Fixed income:		
Government	652,881	1,207,965
Corporate	320,302	383,496
International	50,273	111,172
Total securities on loan	<u>\$ 1,027,295</u>	<u>\$ 1,702,633</u>

Repurchase agreements

The Fund manages credit exposure arising from repurchase agreement transactions by entering into master repurchase agreements with counterparties that provide the Fund, in the event of a counterparty default (such as bankruptcy or a counterparty's failure to pay or perform), with the right to net a counterparty's rights and obligations under such agreement and liquidate and set off collateral held by the Fund against the net amount owed by the counterparty.

Derivatives

Investment managers ("manager"), on behalf of the Fund, may enter into derivative instruments as part of the Fund's overall investment policy to manage exposure to risks associated with fluctuations in equity markets, foreign currency exchange rates, interest rates and credit sectors. Derivative instruments were also used to minimize the transaction costs of changing strategies and to more efficiently manage portfolio allocations. The Fund's objectives for holding derivatives included reducing, eliminating and efficiently managing the economic impact of these exposures as effectively as possible. Derivative instruments are recognized as assets or liabilities measured at fair value and may include futures contracts, forward foreign currency exchange rate contracts, swap contracts and option contracts. The notional or contractual amounts of these instruments represent the investment the Fund has in particular classes of financial instruments and do not necessarily represent the amounts potentially at risk. The measurement of the risks associated with these instruments is meaningful only when all related and offsetting transactions are considered. The credit risk associated with these financial instruments is minimal as they are traded either on organized exchanges or with a limited number of highly rated counterparties.

Futures - A manager, on behalf of the Fund, may enter into financial futures contracts for the future delivery of financial instruments or contracts based on financial indices at a fixed price. The Fund's primary investment in futures contracts is designed to adjust its allocation to various asset classes. Futures contracts are priced daily in order to calculate corresponding notional and fair value (unrealized gain/loss). Payments are made or received by the Fund each day, depending on the daily fluctuations in the fair value of the financial instrument or underlying index. Changes in fair value are accounted for as net appreciation (depreciation) in fair value of investments.

The fair value of futures contracts at December 31, 2022 and 2021 is as follows:

	2022	2021
	(In thousands)	
Futures contracts		
Fixed income		
Short position	\$ -	\$ 34
Long position	-	(156)
Total futures contracts	<u>\$ -</u>	<u>\$ (122)</u>

Futures contracts are included with U.S. government and government agency debt in the Statement of Net Assets Available for Benefits. For all contracts outstanding at December 31, 2022 and 2021, all expire within one year.

The following table represents the monthly average derivative activity based on month end notional values for both 2022 and 2021:

	2022	2021
	(In thousands)	
<i>Futures contracts</i>		
Foreign currency		
Short position	\$ -	\$ (31,291)
Long position	-	31,520
Fixed income		
Short position	(21,966)	(297,126)
Long position	145,142	255,318

Foreign currency exchange contracts have different determinants (receivable/payable of U.S. dollar) of long and short positions from that of other derivatives (sell/buy positions).

4. Pension and other postretirement benefits for Fund employees

Fund employees are participants in the Plan (a defined benefit plan) as described in Note 1. Amounts contributed to the Plan were \$2.8 million and \$2.9 million for 2022 and 2021, respectively. Employees are also covered by a 401(k) plan. Amounts contributed to the 401(k) plan were \$576 thousand and \$538 thousand for 2022 and 2021, respectively.

In addition, Fund employees are participants in the Central States, Southeast and Southwest Areas Retiree Health and Welfare Plan ("Retiree Plan") (EIN/PN 36-2154936/503). The Retiree Plan provides medical and prescription drug benefits to retired participants and their spouses. Contributions made by the Pension Fund to the Retiree Plan were \$216 thousand and \$217 thousand for 2022 and 2021, respectively.

The obligation of the Pension Fund to remit contributions to the Pension and Retiree Plans on behalf of their bargaining unit employees continues through the expiration date of two separate collective bargaining agreements. One expires on March 31, 2024 and the other on June 30, 2024.

At the date on which the financial statements were issued, Annual Reports (Forms 5500) were not available for the plan year ending December 31, 2022.

5. Shared expenses with the Active and Retiree Health and Welfare Plans

The Fund has common Trustees and shares common office facilities, personnel and other functions with the Retiree Plan and the Central States, Southeast and Southwest Areas Active Health and Welfare Plan ("Active Plan"). Fund employees are covered by one of the Active Plan's benefit plans. Shared costs are allocated between the Fund, Active Plan and the Retiree Plan on the basis of estimated utilization. Approximately \$30.8 million and \$29.6 million of such costs are included in general and administrative expenses for 2022 and 2021, respectively. The Pension Fund leases office space at a building owned by the Central States, Southeast and Southwest Areas Health and Welfare Fund ("Health Fund") under terms determined by independent parties. The lease has an initial 10-year term with two options to extend an additional five years each. The Pension Fund pays monthly rent to the Health Fund for its share of the office facility. The rent expense was \$912 thousand for both 2022 and 2021.

6. Income tax status

The Internal Revenue Service ("IRS") issued a letter of determination, dated August 9, 2016, stating that the Plan, as designed, is exempt from federal income tax under Section 501 of the Internal Revenue Code. Fund management believes the Plan is currently designed and being operated in accordance with applicable rules and regulations; therefore, no provision for income taxes is included in these financial statements.

Accounting principles generally accepted in the United States of America require Fund management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing

jurisdictions; however, there are currently no audits in progress for any tax periods. Fund management believes it is no longer subject to income tax examinations for years prior to 2019.

7. Actuarial present value of accumulated benefits

Accumulated benefits are future benefit payments attributable to service credits earned by participants as of the valuation date. Accumulated benefits include amounts expected to be paid to active, retired or terminated participants or their beneficiaries. The actuarial present value of accumulated benefits is determined by the Fund's actuaries using actuarial assumptions to adjust accumulated benefits to reflect related administrative expenses, the time value of money (through discounts equal to the assumed investment rate of return) and the probability of payment (by means of decrements such as for death, disability, termination or retirement) between the valuation date and the expected dates on which the benefits will be paid.

Significant assumptions underlying the 2022 and 2021 actuarial computations are as follows:

- annual investment rate of return of 4.0% and 2.0% (net of investment expenses);
- varying rates of retirement, resulting in an average retirement age of 64;
- rates of participant termination for reasons other than death, disability or retirement developed from Plan experience;

Rates of Mortality - 2022

- Non-Annuitant Lives: For males, Pri-2012 Blue Collar Employee Male table with generational projection using Scale MP-2021 from 2012. For females, Pri-2012 Blue Collar Employee Female table with generational projection using Scale MP-2021 from 2012.
- Healthy Annuitant Lives: For males, Pri-2012 Blue Collar Healthy Annuitant Male table with rates increased by 11%, and generational projection using Scale MP-2021 from 2012. For females, Pri-2012 Blue Collar Healthy Annuitant Female table with rates increased by 4%, and generational projection using Scale MP-2021 from 2012.
- Contingent Survivor Lives: These tables apply upon the death of the corresponding participant. For males, Pri-2012 Blue Collar Contingent Survivor Male table with generational projection using Scale MP-2021 from 2012. For females, Pri-2012 Blue Collar Contingent Survivor Female table with rates increased by 9%, and generational projection using Scale MP-2021 from 2012.
- Disabled Lives: For males, Pri-2012 Disabled Annuitant Male table with rates increased by 23%, and generational projection using Scale MP-2021 from 2012. For females, Pri-2012 Disabled Annuitant Female table with generational projection using Scale MP-2021 from 2012.

The adjusted underlying tables with the generational projection to the ages of participants as of the measurement date reasonably reflect the mortality experience of the Plan as of the measurement date. These adjusted mortality tables were then projected to future years using Scale MP-2021 to reflect future mortality improvement.

Rates of Mortality - 2021

- Non-Annuitant Lives: For males, Pri-2012 Blue Collar Employee Male table with generational projection using Scale MP-2019 from 2012. For females, Pri-2012 Blue Collar Employee Female table with generational projection using Scale MP-2019 from 2012.
- Healthy Annuitant Lives: For males, Pri-2012 Blue Collar Healthy Annuitant Male table with rates increased by 11%, and generational projection using Scale MP-2019 from 2012. For females, Pri-2012 Blue Collar Healthy Annuitant Female table with rates increased by 4%, and generational projection using Scale MP-2019 from 2012.
- Contingent Survivor Lives: These tables apply upon the death of the corresponding participant. For males, Pri-2012 Blue Collar Contingent Survivor Male table with generational projection using Scale MP-2019 from 2012. For females, Pri-2012 Blue Collar Contingent Survivor Female table with rates increased by 9%, and generational projection using Scale MP-2019 from 2012.
- Disabled Lives: For males, Pri-2012 Disabled Annuitant Male table with rates increased by 23%, and generational projection using Scale MP-2019 from 2012. For females, Pri-2012 Disabled Annuitant Female table with generational projection using Scale MP-2019 from 2012.

The adjusted underlying tables with the generational projection to the ages of participants as of the measurement date reasonably reflect the mortality experience of the Plan as of the measurement date. These adjusted mortality tables were then projected to future years using Scale MP-2019 to reflect future mortality improvement.

The foregoing assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated benefits.

The actuarial present value of accumulated benefits at December 31, 2022 and 2021 is as follows:

	2022	2021
	(In millions)	
Vested benefits:		
Participants and beneficiaries currently receiving benefits	\$ 27,117	\$ 32,171
Other participants	15,031	22,850
	<u>42,148</u>	<u>55,021</u>
Nonvested benefits	<u>187</u>	<u>338</u>
Total actuarial present value of accumulated benefits	<u>\$ 42,335</u>	<u>\$ 55,359</u>

Information used to determine the actuarial present value of accumulated benefits includes participant census data and benefit provisions in effect at each valuation date.

Changes during the year in the actuarial present value of accumulated benefits are summarized as follows:

	2022
	(In millions)
Actuarial present value of accumulated benefits at beginning of year	\$ 55,359
Increase (Decrease) during the year attributable to:	
Interest on the actuarial present value of accumulated benefits	1,076
Benefit payments	(2,837)
Benefits accumulated	544
Actuarial experience	(30)
Plan amendments	(5)
Change in assumptions	<u>(11,772)</u>
Actuarial present value of accumulated benefits at end of year	\$ 42,335

Schedule of Active Participant Data

(Schedule MB, Line 8b(2))

The participant data is for the year ended December 31, 2021.

Attained Age	Pension Credits									
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19	
	No.	Average Accrued Mon. Ben.	No.	Average Accrued Mon. Ben.	No.	Average Accrued Mon. Ben.	No.	Average Accrued Mon. Ben.	No.	Average Accrued Mon. Ben.
Under 25	402	\$52	839	\$213	39	\$506				
25 to 29	537	\$55	1,583	\$260	456	\$688	7			
30 to 34	495	\$54	1,757	\$265	943	\$755	234	\$1,193	16	
35 to 39	394	\$55	1,522	\$282	1,008	\$750	482	\$1,260	215	\$1,550
40 to 44	345	\$52	1,486	\$272	1,080	\$751	586	\$1,246	458	\$1,705
45 to 49	334	\$53	1,314	\$269	1,248	\$713	702	\$1,213	651	\$1,726
50 to 54	342	\$53	1,421	\$269	1,328	\$737	841	\$1,225	860	\$1,762
55 to 59	251	\$55	1,118	\$270	1,173	\$698	907	\$1,184	958	\$1,725
60 to 64	95	\$60	697	\$273	827	\$663	714	\$1,168	731	\$1,681
65 to 69	21	\$52	151	\$261	254	\$650	204	\$1,039	204	\$1,577
70 & up	3		24	\$225	26	\$578	25	\$919	19	
Unknown	246	\$54	485	\$231	69	\$453	4		1	

Schedule of Active Participant Data

(Schedule MB, Line 8b(2))

The participant data is for the year ended December 31, 2021.

Attained Age	Pension Credits									
	20 to 24		25 to 29		30 to 34		35 to 39		40 & up	
	No.	Average Accrued Mon. Ben.	No.	Average Accrued Mon. Ben.	No.	Average Accrued Mon. Ben.	No.	Average Accrued Mon. Ben.	No.	Average Accrued Mon. Ben.
Under 25										
25 to 29										
30 to 34										
35 to 39	18									
40 to 44	250	\$2,081	9							
45 to 49	639	\$2,219	219	\$2,658	2					
50 to 54	1,150	\$2,286	838	\$2,726	343	\$3,035	10			
55 to 59	1,530	\$2,240	1,268	\$2,735	1,265	\$3,098	360	\$3,566	9	
60 to 64	1,049	\$2,162	952	\$2,647	1,018	\$3,011	625	\$3,294	261	\$2,932
65 to 69	259	\$2,029	196	\$2,674	229	\$2,926	176	\$3,364	178	\$3,506
70 & up	24	\$1,791	26	\$2,599	22	\$3,118	20	\$3,468	36	\$3,558
Unknown										

Schedule MB, Line 8b(3) - Schedule of Projection of Employer Contributions and Withdrawal Liability Payments

Plan Year	Employer Contributions	Withdrawal Liability Payments	Total
2022	\$484,595,451	\$105,000,000	\$589,595,451
2023	468,537,248	105,000,000	573,537,248
2024	452,303,394	105,000,000	557,303,394
2025	435,521,341	105,000,000	540,521,341
2026	418,426,713	105,000,000	523,426,713
2027	401,176,446	105,000,000	506,176,446
2028	384,538,224	105,000,000	489,538,224
2029	368,968,453	105,000,000	473,968,453
2030	354,396,246	105,000,000	459,396,246
2031	340,777,177	105,000,000	445,777,177

Note: Projected employer contributions and withdrawal liability payments shown above are based on the assumptions used for the Funding Standard Account projection as described in the Actuarial Certification of Plan Status as of January 1, 2022, dated March 31, 2022.

2022 Schedule MB, Line 8b(1) – Schedule of Projection of Expected Benefit Payments
 Central States, Southeast and Southwest Areas Pension Plan
 EIN 36-6044243/PN 001

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2022	\$26,118,742	\$51,296,960	\$2,781,440,721	\$2,858,856,423
2023	72,841,822	116,922,005	2,671,867,365	2,861,631,192
2024	117,505,674	181,915,146	2,559,275,389	2,858,696,209
2025	159,894,707	247,800,061	2,443,903,056	2,851,597,824
2026	199,793,152	313,644,683	2,326,164,640	2,839,602,475
2027	235,579,974	375,531,661	2,208,631,219	2,819,742,854
2028	268,381,189	432,952,712	2,092,072,658	2,793,406,559
2029	297,040,272	487,932,886	1,975,533,537	2,760,506,695
2030	321,701,557	540,139,908	1,859,269,643	2,721,111,108
2031	342,947,506	588,821,612	1,743,811,706	2,675,580,824
2032	361,037,726	630,420,745	1,629,712,919	2,621,171,390
2033	375,680,579	667,228,706	1,517,213,541	2,560,122,826
2034	387,551,192	697,875,632	1,406,821,844	2,492,248,668
2035	396,320,912	723,705,891	1,298,994,002	2,419,020,805
2036	402,462,041	744,295,022	1,194,187,016	2,340,944,079
2037	405,971,941	759,180,193	1,092,719,276	2,257,871,410
2038	407,076,763	766,707,543	994,977,977	2,168,762,283
2039	406,027,551	769,657,783	901,234,810	2,076,920,144
2040	403,129,764	768,447,624	811,826,583	1,983,403,971
2041	398,574,403	764,101,728	727,033,241	1,889,709,372
2042	392,407,333	755,146,196	647,088,126	1,794,641,655
2043	384,679,466	742,616,240	572,165,635	1,699,461,341

2022 Schedule MB, Line 8b(1) – Schedule of Projection of Expected Benefit Payments
 Central States, Southeast and Southwest Areas Pension Plan
 EIN 36-6044243/PN 001

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2044	\$375,610,117	\$726,351,883	\$502,454,052	\$1,604,416,052
2045	365,314,720	706,618,356	438,033,827	1,509,966,903
2046	353,803,642	684,200,666	378,990,380	1,416,994,688
2047	341,294,753	659,151,483	325,339,118	1,325,785,354
2048	327,919,719	631,711,422	277,030,362	1,236,661,503
2049	313,729,586	602,686,283	233,946,977	1,150,362,846
2050	298,927,541	571,692,569	195,904,552	1,066,524,662
2051	283,780,806	539,514,887	162,647,950	985,943,643
2052	268,332,640	505,998,928	133,867,859	908,199,427
2053	252,741,143	472,412,184	109,214,667	834,367,994
2054	237,163,567	438,588,924	88,316,347	764,068,838
2055	221,710,986	405,102,127	70,789,462	697,602,575
2056	206,480,361	372,271,903	56,248,624	635,000,888
2057	191,582,500	340,233,227	44,316,665	576,132,392
2058	177,090,804	308,681,319	34,631,527	520,403,650
2059	163,108,349	278,694,601	26,854,013	468,656,963
2060	149,753,962	250,449,702	20,673,155	420,876,819
2061	137,095,974	223,662,173	15,810,167	376,568,314
2062	125,195,230	198,880,505	12,020,485	336,096,220
2063	114,027,486	175,855,080	9,093,634	298,976,200
2064	103,674,225	154,758,984	6,851,725	265,284,934
2065	94,105,457	135,454,648	5,147,015	234,707,120

2022 Schedule MB, Line 8b(1) – Schedule of Projection of Expected Benefit Payments
 Central States, Southeast and Southwest Areas Pension Plan
 EIN 36-6044243/PN 001

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2066	\$85,243,518	\$118,186,738	\$3,858,884	\$207,289,140
2067	77,135,039	102,552,606	2,890,510	182,578,155
2068	69,725,103	88,517,245	2,165,346	160,407,694
2069	62,948,720	76,213,802	1,623,687	140,786,209
2070	56,778,987	65,345,229	1,219,560	123,343,776
2071	51,204,393	55,814,175	918,018	107,936,586

This assumes the following:

- No additional benefits will be accrued.
- Experience is in line with valuation assumptions.
- No new entrants are covered by the Plan.
- Benefits are paid in the form assumed in the valuation.

2022 Schedule MB, Line 3(d) - Withdrawal Liability Amounts
Central States, Southeast and Southwest Areas Pension Plan

EIN 36-6044243/PN 001

Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
1/3/2022	\$49,750.00		\$49,750.00	1/5/2022	\$2,869.00		\$2,869.00	1/11/2022	\$4,887.11		\$4,887.11
1/3/2022	\$4,318.26		\$4,318.26	1/5/2022	\$11,299.29		\$11,299.29	1/11/2022	\$85,969.56		\$85,969.56
1/3/2022	\$13,803.97		\$13,803.97	1/5/2022	\$2,988.45		\$2,988.45	1/11/2022	\$7,442.93		\$7,442.93
1/3/2022	\$4,856.69		\$4,856.69	1/6/2022	\$1,317.53		\$1,317.53	1/11/2022	\$15,000.00		\$15,000.00
1/3/2022	\$34,368.44		\$34,368.44	1/6/2022	\$890.74		\$890.74	1/12/2022	\$2,871.70		\$2,871.70
1/3/2022	\$5,114.91		\$5,114.91	1/6/2022	\$2,255.72		\$2,255.72	1/12/2022	\$9,358.90		\$9,358.90
1/3/2022	\$384,607.82		\$384,607.82	1/6/2022	\$4,205.09		\$4,205.09	1/12/2022	\$4,868.98		\$4,868.98
1/3/2022	\$4,591.92		\$4,591.92	1/6/2022	\$15,625.04		\$15,625.04	1/12/2022	\$2,836.68		\$2,836.68
1/3/2022	\$40,721.83		\$40,721.83	1/6/2022	\$3,082.51		\$3,082.51	1/12/2022	\$1,062.37		\$1,062.37
1/3/2022	\$25,000.00		\$25,000.00	1/6/2022	\$1,162.67		\$1,162.67	1/13/2022	\$991.77		\$991.77
1/3/2022	\$36,027.14		\$36,027.14	1/6/2022	\$1,305.70		\$1,305.70	1/13/2022	\$233.89		\$233.89
1/3/2022	\$9,490.95		\$9,490.95	1/6/2022	\$2,940.02		\$2,940.02	1/13/2022	\$2,823.80		\$2,823.80
1/3/2022	\$55,540.80		\$55,540.80	1/6/2022	\$704.61		\$704.61	1/13/2022	\$1,136.85		\$1,136.85
1/3/2022	\$258,520.31		\$258,520.31	1/6/2022	\$6,981.17		\$6,981.17	1/13/2022	\$19,650.02		\$19,650.02
1/3/2022	\$18,191.18		\$18,191.18	1/6/2022	\$1,177.18		\$1,177.18	1/13/2022	\$1,500.50		\$1,500.50
1/3/2022	\$111,409.84		\$111,409.84	1/6/2022	\$697.59		\$697.59	1/13/2022	\$2,086.69		\$2,086.69
1/3/2022	\$24,589.74		\$24,589.74	1/6/2022	\$25,000.00		\$25,000.00	1/13/2022	\$1,791.36		\$1,791.36
1/4/2022	\$15,701.14		\$15,701.14	1/6/2022	\$30,367.30		\$30,367.30	1/13/2022	\$4,772.25		\$4,772.25
1/4/2022	\$1,640.33		\$1,640.33	1/6/2022	\$2,230.30		\$2,230.30	1/13/2022	\$7,164.41		\$7,164.41
1/4/2022	\$6,615.42		\$6,615.42	1/6/2022	\$4,670.80		\$4,670.80	1/14/2022	\$11,420.96		\$11,420.96
1/4/2022	\$1,278.49		\$1,278.49	1/7/2022	\$39,576.83		\$39,576.83	1/14/2022	\$52,705.32		\$52,705.32
1/4/2022	\$2,016.74		\$2,016.74	1/7/2022	\$2,223.28		\$2,223.28	1/14/2022	\$43,223.19		\$43,223.19
1/4/2022	\$1,040.12		\$1,040.12	1/7/2022	\$15,706.07		\$15,706.07	1/18/2022	\$4,254.38		\$4,254.38
1/4/2022	\$2,385.91		\$2,385.91	1/7/2022	\$7,022.71		\$7,022.71	1/18/2022	\$2,316.81		\$2,316.81
1/4/2022	\$950.04		\$950.04	1/7/2022	\$459.95		\$459.95	1/18/2022	\$3,384.00		\$3,384.00
1/4/2022	\$49,895.00		\$49,895.00	1/7/2022	\$4,631.94		\$4,631.94	1/18/2022	\$1,182.88		\$1,182.88
1/4/2022	\$1,591.76		\$1,591.76	1/10/2022	\$3,910.10		\$3,910.10	1/18/2022	\$1,288.63		\$1,288.63
1/4/2022	\$3,552.05		\$3,552.05	1/10/2022	\$2,521.76		\$2,521.76	1/18/2022	\$3,915.46		\$3,915.46
1/4/2022	\$2,846.06		\$2,846.06	1/10/2022	\$6,100.33		\$6,100.33	1/18/2022	\$1,616.61		\$1,616.61
1/4/2022	\$18,084.44		\$18,084.44	1/10/2022	\$135,544.64		\$135,544.64	1/18/2022	\$703,421.11		\$703,421.11
1/4/2022	\$4,093.05		\$4,093.05	1/10/2022	\$1,352.01		\$1,352.01	1/18/2022	\$6,577.54		\$6,577.54
1/4/2022	\$3,748.25		\$3,748.25	1/10/2022	\$714.07		\$714.07	1/18/2022	\$2,370.49		\$2,370.49
1/4/2022	\$4,191.52		\$4,191.52	1/10/2022	\$691.75		\$691.75	1/18/2022	\$949.61		\$949.61
1/4/2022	\$2,430.57		\$2,430.57	1/10/2022	\$1,150.45		\$1,150.45	1/18/2022	\$12,477.57		\$12,477.57
1/4/2022	\$23,691.90		\$23,691.90	1/10/2022	\$573.42		\$573.42	1/18/2022	\$4,671.09		\$4,671.09
1/4/2022	\$664.08		\$664.08	1/10/2022	\$877.55		\$877.55	1/18/2022	\$1,556.27		\$1,556.27
1/4/2022	\$1,665.87		\$1,665.87	1/10/2022	\$27,098.54		\$27,098.54	1/18/2022	\$2,063.07		\$2,063.07
1/4/2022	\$1,480.64		\$1,480.64	1/10/2022	\$1,896.53		\$1,896.53	1/18/2022	\$3,832.85		\$3,832.85
1/5/2022	\$19,248.03		\$19,248.03	1/11/2022	\$2,201.42		\$2,201.42	1/18/2022	\$5,683.80		\$5,683.80
1/5/2022	\$8,430.06		\$8,430.06	1/11/2022	\$13,096.89		\$13,096.89	1/19/2022	\$1,928.12		\$1,928.12

2022 Schedule MB, Line 3(d) - Withdrawal Liability Amounts
Central States, Southeast and Southwest Areas Pension Plan

EIN 36-6044243/PN 001

Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
1/19/2022	\$38,930.71		\$38,930.71	1/21/2022	\$12,501.01		\$12,501.01	1/27/2022	\$40,721.83		\$40,721.83
1/19/2022	\$1,418.04		\$1,418.04	1/24/2022	\$63,363.66		\$63,363.66	1/27/2022	\$5,749.98		\$5,749.98
1/19/2022	\$5,553.16		\$5,553.16	1/24/2022	\$131,940.55		\$131,940.55	1/27/2022	\$7,400.00		\$7,400.00
1/19/2022	\$32,205.60		\$32,205.60	1/24/2022	\$4,205.09		\$4,205.09	1/27/2022	\$2,285.85		\$2,285.85
1/19/2022	\$1,480.64		\$1,480.64	1/24/2022	\$14,486.06		\$14,486.06	1/27/2022	\$24,589.74		\$24,589.74
1/20/2022	\$0.00	\$450,000.00	\$450,000.00	1/24/2022	\$6,330.61		\$6,330.61	1/27/2022	\$34,931.65		\$34,931.65
1/20/2022	\$31,066.12		\$31,066.12	1/24/2022	\$4,191.52		\$4,191.52	1/28/2022	\$15,701.14		\$15,701.14
1/20/2022	\$2,810.66		\$2,810.66	1/24/2022	\$4,021.15		\$4,021.15	1/28/2022	\$29,467.58		\$29,467.58
1/20/2022	\$691.46		\$691.46	1/24/2022	\$10,093.59		\$10,093.59	1/28/2022	\$12,722.59		\$12,722.59
1/20/2022	\$40,673.97		\$40,673.97	1/25/2022	\$2,781.92		\$2,781.92	1/28/2022	\$1,540.76		\$1,540.76
1/20/2022	\$27,795.20		\$27,795.20	1/25/2022	\$175,199.80		\$175,199.80	1/28/2022	\$7,284.73		\$7,284.73
1/20/2022	\$36,204.80		\$36,204.80	1/25/2022	\$1,088.50		\$1,088.50	1/28/2022	\$2,727.29		\$2,727.29
1/20/2022	\$4,027.19		\$4,027.19	1/25/2022	\$7,284.73		\$7,284.73	1/28/2022	\$7,772.14		\$7,772.14
1/20/2022	\$2,316.56		\$2,316.56	1/25/2022	\$2,652.46		\$2,652.46	1/28/2022	\$1,053.45		\$1,053.45
1/20/2022	\$166.68		\$166.68	1/25/2022	\$3,486.55		\$3,486.55	1/28/2022	\$19,149.16		\$19,149.16
1/20/2022	\$843.56		\$843.56	1/25/2022	\$38,495.86		\$38,495.86	1/28/2022	\$109,399.15		\$109,399.15
1/20/2022	\$14,216.37		\$14,216.37	1/25/2022	\$3,177.12		\$3,177.12	1/28/2022	\$5,759.99		\$5,759.99
1/20/2022	\$1,288.63		\$1,288.63	1/25/2022	\$16,862.23		\$16,862.23	1/28/2022	\$36,507.63		\$36,507.63
1/20/2022	\$7,399.82		\$7,399.82	1/25/2022	\$43,223.19		\$43,223.19	1/28/2022	\$8,135.69		\$8,135.69
1/20/2022	\$20,111.27		\$20,111.27	1/25/2022	\$12,123.16		\$12,123.16	1/28/2022	\$42,041.04		\$42,041.04
1/20/2022	\$3,000.00		\$3,000.00	1/25/2022	\$1,154.77		\$1,154.77	1/31/2022	\$3,638.53		\$3,638.53
1/20/2022	\$1,340.00		\$1,340.00	1/25/2022	\$2,230.30		\$2,230.30	1/31/2022	\$1,640.33		\$1,640.33
1/20/2022	\$1,339.10		\$1,339.10	1/25/2022	\$1,791.36		\$1,791.36	1/31/2022	\$42,212.04		\$42,212.04
1/20/2022	\$7,429.38		\$7,429.38	1/25/2022	\$1,790.29		\$1,790.29	1/31/2022	\$50,736.80		\$50,736.80
1/20/2022	\$49,976.85		\$49,976.85	1/25/2022	\$25,872.89		\$25,872.89	1/31/2022	\$2,327.06		\$2,327.06
1/20/2022	\$4,670.80		\$4,670.80	1/26/2022	\$8,899.74		\$8,899.74	1/31/2022	\$1,852.42		\$1,852.42
1/20/2022	\$857.50		\$857.50	1/26/2022	\$1,349.00		\$1,349.00	1/31/2022	\$920.07		\$920.07
1/21/2022	\$11,448.02		\$11,448.02	1/26/2022	\$1,123.54		\$1,123.54	1/31/2022	\$3,859.50		\$3,859.50
1/21/2022	\$953.43		\$953.43	1/26/2022	\$1,162.67		\$1,162.67	1/31/2022	\$6,240.80		\$6,240.80
1/21/2022	\$503.45		\$503.45	1/26/2022	\$0.00	\$236,866.38	\$236,866.38	1/31/2022	\$10,186.93		\$10,186.93
1/21/2022	\$13,803.97		\$13,803.97	1/26/2022	\$9,520.50		\$9,520.50	1/31/2022	\$13,472.14		\$13,472.14
1/21/2022	\$19,557.47		\$19,557.47	1/26/2022	\$76,320.61		\$76,320.61	1/31/2022	\$951.56		\$951.56
1/21/2022	\$4,684.26		\$4,684.26	1/26/2022	\$115,835.08		\$115,835.08	1/31/2022	\$3,552.05		\$3,552.05
1/21/2022	\$63,065.91		\$63,065.91	1/27/2022	\$12,675.79		\$12,675.79	1/31/2022	\$47,901.00		\$47,901.00
1/21/2022	\$4,768.64		\$4,768.64	1/27/2022	\$30,346.74		\$30,346.74	1/31/2022	\$17,395.31		\$17,395.31
1/21/2022	\$39,833.71		\$39,833.71	1/27/2022	\$1,126.91		\$1,126.91	1/31/2022	\$10,047.47		\$10,047.47
1/21/2022	\$7,907.33		\$7,907.33	1/27/2022	\$22,838.70		\$22,838.70	1/31/2022	\$355,434.79		\$355,434.79
1/21/2022	\$7,446.85		\$7,446.85	1/27/2022	\$630.03		\$630.03	1/31/2022	\$9,573.58		\$9,573.58
1/21/2022	\$3,591.70		\$3,591.70	1/27/2022	\$81,137.97		\$81,137.97	1/31/2022	\$6,767.70		\$6,767.70
1/21/2022	\$1,177.18		\$1,177.18	1/27/2022	\$1,932.55		\$1,932.55	1/31/2022	\$7,442.93		\$7,442.93

2022 Schedule MB, Line 3(d) - Withdrawal Liability Amounts
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Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
1/31/2022	\$8,904.61		\$8,904.61	2/1/2022	\$55,540.80		\$55,540.80	2/4/2022	\$30,367.30		\$30,367.30
1/31/2022	\$664.08		\$664.08	2/1/2022	\$763.16		\$763.16	2/4/2022	\$4,631.94		\$4,631.94
1/31/2022	\$31,809.54		\$31,809.54	2/1/2022	\$1,150.45		\$1,150.45	2/7/2022	\$445.60		\$445.60
1/31/2022	\$14,339.90		\$14,339.90	2/1/2022	\$258,520.31		\$258,520.31	2/7/2022	\$1,177.18		\$1,177.18
1/31/2022	\$938.91		\$938.91	2/1/2022	\$5,934.90		\$5,934.90	2/7/2022	\$573.42		\$573.42
1/31/2022	\$3,244.21		\$3,244.21	2/1/2022	\$18,191.18		\$18,191.18	2/7/2022	\$7,836.24		\$7,836.24
1/31/2022	\$877.55		\$877.55	2/1/2022	\$1,482.95		\$1,482.95	2/8/2022	\$9,358.90		\$9,358.90
1/31/2022	\$333,406.74		\$333,406.74	2/1/2022	\$111,409.84		\$111,409.84	2/8/2022	\$2,521.76		\$2,521.76
1/31/2022	\$347,529.18		\$347,529.18	2/1/2022	\$4,491.31		\$4,491.31	2/8/2022	\$31.87		\$31.87
1/31/2022	\$20,586.43		\$20,586.43	2/1/2022	\$6,366.64		\$6,366.64	2/8/2022	\$0.00	\$2,675,000.00	\$2,675,000.00
1/31/2022	\$1,149,839.36		\$1,149,839.36	2/2/2022	\$19,248.03		\$19,248.03	2/8/2022	\$1,136.85		\$1,136.85
1/31/2022	\$1,225,935.44		\$1,225,935.44	2/2/2022	\$39,576.83		\$39,576.83	2/8/2022	\$459.95		\$459.95
2/1/2022	\$1,352.21		\$1,352.21	2/2/2022	\$1,317.53		\$1,317.53	2/8/2022	\$101,231.06		\$101,231.06
2/1/2022	\$1,109.30		\$1,109.30	2/2/2022	\$916.91		\$916.91	2/8/2022	\$101,231.06		\$101,231.06
2/1/2022	\$49,750.00		\$49,750.00	2/2/2022	\$2,029.26		\$2,029.26	2/8/2022	\$15,000.00		\$15,000.00
2/1/2022	\$2,223.28		\$2,223.28	2/2/2022	\$2,255.72		\$2,255.72	2/8/2022	\$27,098.54		\$27,098.54
2/1/2022	\$4,318.26		\$4,318.26	2/2/2022	\$1,278.49		\$1,278.49	2/8/2022	\$1,896.53		\$1,896.53
2/1/2022	\$46,440.51		\$46,440.51	2/2/2022	\$1,040.12		\$1,040.12	2/9/2022	\$2,871.70		\$2,871.70
2/1/2022	\$6,615.42		\$6,615.42	2/2/2022	\$6,100.33		\$6,100.33	2/9/2022	\$890.74		\$890.74
2/1/2022	\$4,856.69		\$4,856.69	2/2/2022	\$1,305.70		\$1,305.70	2/9/2022	\$4,868.98		\$4,868.98
2/1/2022	\$34,368.44		\$34,368.44	2/2/2022	\$18,084.44		\$18,084.44	2/9/2022	\$15,706.07		\$15,706.07
2/1/2022	\$5,114.91		\$5,114.91	2/2/2022	\$38,642.18		\$38,642.18	2/9/2022	\$233.89		\$233.89
2/1/2022	\$2,385.91		\$2,385.91	2/2/2022	\$4,591.92		\$4,591.92	2/9/2022	\$3,082.51		\$3,082.51
2/1/2022	\$7,957.34		\$7,957.34	2/2/2022	\$9,170.70		\$9,170.70	2/9/2022	\$2,869.00		\$2,869.00
2/1/2022	\$412,946.74		\$412,946.74	2/2/2022	\$3,625.20		\$3,625.20	2/9/2022	\$1,616.61		\$1,616.61
2/1/2022	\$85,969.56		\$85,969.56	2/2/2022	\$25,000.00		\$25,000.00	2/9/2022	\$704.61		\$704.61
2/1/2022	\$1,900.48		\$1,900.48	2/2/2022	\$1,665.87		\$1,665.87	2/10/2022	\$2,810.66		\$2,810.66
2/1/2022	\$5,043.60		\$5,043.60	2/3/2022	\$8,430.06		\$8,430.06	2/10/2022	\$2,316.56		\$2,316.56
2/1/2022	\$46,911.53		\$46,911.53	2/3/2022	\$2,016.74		\$2,016.74	2/10/2022	\$268.22		\$268.22
2/1/2022	\$7,022.71		\$7,022.71	2/3/2022	\$2,846.06		\$2,846.06	2/10/2022	\$135,544.64		\$135,544.64
2/1/2022	\$2,940.02		\$2,940.02	2/3/2022	\$703,421.11		\$703,421.11	2/10/2022	\$1,062.37		\$1,062.37
2/1/2022	\$384,607.82		\$384,607.82	2/3/2022	\$2,220.26		\$2,220.26	2/10/2022	\$19,650.02		\$19,650.02
2/1/2022	\$4,093.05		\$4,093.05	2/3/2022	\$6,981.17		\$6,981.17	2/10/2022	\$2,063.07		\$2,063.07
2/1/2022	\$7,710.57		\$7,710.57	2/4/2022	\$11,420.96		\$11,420.96	2/11/2022	\$991.77		\$991.77
2/1/2022	\$12,474.08		\$12,474.08	2/4/2022	\$13,096.89		\$13,096.89	2/11/2022	\$4,887.11		\$4,887.11
2/1/2022	\$714.07		\$714.07	2/4/2022	\$15,625.04		\$15,625.04	2/11/2022	\$1,182.88		\$1,182.88
2/1/2022	\$28,584.21		\$28,584.21	2/4/2022	\$1,591.76		\$1,591.76	2/11/2022	\$1,352.01		\$1,352.01
2/1/2022	\$2,430.57		\$2,430.57	2/4/2022	\$7,399.82		\$7,399.82	2/11/2022	\$2,086.69		\$2,086.69
2/1/2022	\$36,027.14		\$36,027.14	2/4/2022	\$4,768.64		\$4,768.64	2/11/2022	\$691.75		\$691.75
2/1/2022	\$9,490.95		\$9,490.95	2/4/2022	\$3,748.25		\$3,748.25	2/14/2022	\$2,201.42		\$2,201.42

2022 Schedule MB, Line 3(d) - Withdrawal Liability Amounts
Central States, Southeast and Southwest Areas Pension Plan

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Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
2/14/2022	\$4,254.38		\$4,254.38	2/22/2022	\$691.46		\$691.46	2/24/2022	\$10,788.84		\$10,788.84
2/14/2022	\$503.45		\$503.45	2/22/2022	\$40,673.97		\$40,673.97	2/24/2022	\$38,495.86		\$38,495.86
2/14/2022	\$2,836.68		\$2,836.68	2/22/2022	\$2,727.29		\$2,727.29	2/24/2022	\$3,177.12		\$3,177.12
2/14/2022	\$1,500.50		\$1,500.50	2/22/2022	\$843.56		\$843.56	2/24/2022	\$7,400.00		\$7,400.00
2/14/2022	\$6,577.54		\$6,577.54	2/22/2022	\$3,571,816.52		\$3,571,816.52	2/24/2022	\$4,021.15		\$4,021.15
2/14/2022	\$52,705.32		\$52,705.32	2/22/2022	\$6,330.61		\$6,330.61	2/24/2022	\$7,429.38		\$7,429.38
2/14/2022	\$12,477.57		\$12,477.57	2/22/2022	\$1,288.63		\$1,288.63	2/24/2022	\$4,491.31		\$4,491.31
2/14/2022	\$4,671.09		\$4,671.09	2/22/2022	\$63,065.91		\$63,065.91	2/24/2022	\$7,836.24		\$7,836.24
2/14/2022	\$2,988.45		\$2,988.45	2/22/2022	\$2,940.02		\$2,940.02	2/25/2022	\$3,638.53		\$3,638.53
2/14/2022	\$1,556.27		\$1,556.27	2/22/2022	\$39,833.71		\$39,833.71	2/25/2022	\$630.03		\$630.03
2/14/2022	\$18,602.10		\$18,602.10	2/22/2022	\$7,907.33		\$7,907.33	2/25/2022	\$12,722.59		\$12,722.59
2/14/2022	\$4,772.25		\$4,772.25	2/22/2022	\$5,553.16		\$5,553.16	2/25/2022	\$1,053.45		\$1,053.45
2/14/2022	\$7,164.41		\$7,164.41	2/22/2022	\$1,339.10		\$1,339.10	2/25/2022	\$10,047.47		\$10,047.47
2/15/2022	\$3,589.88		\$3,589.88	2/22/2022	\$5,683.80		\$5,683.80	2/25/2022	\$9,520.50		\$9,520.50
2/15/2022	\$24,372.08		\$24,372.08	2/23/2022	\$953.43		\$953.43	2/25/2022	\$8,135.69		\$8,135.69
2/15/2022	\$20,111.27		\$20,111.27	2/23/2022	\$63,363.66		\$63,363.66	2/25/2022	\$76,320.61		\$76,320.61
2/15/2022	\$2,370.49		\$2,370.49	2/23/2022	\$1,928.12		\$1,928.12	2/25/2022	\$1,154.77		\$1,154.77
2/15/2022	\$697.59		\$697.59	2/23/2022	\$14,486.06		\$14,486.06	2/25/2022	\$10,093.59		\$10,093.59
2/15/2022	\$3,000.00		\$3,000.00	2/23/2022	\$2,652.46		\$2,652.46	2/25/2022	\$42,041.04		\$42,041.04
2/15/2022	\$6,366.64		\$6,366.64	2/23/2022	\$14,216.37		\$14,216.37	2/28/2022	\$42,212.04		\$42,212.04
2/15/2022	\$857.50		\$857.50	2/23/2022	\$7,446.85		\$7,446.85	2/28/2022	\$50,736.80		\$50,736.80
2/15/2022	\$3,832.85		\$3,832.85	2/23/2022	\$1,418.04		\$1,418.04	2/28/2022	\$1,540.76		\$1,540.76
2/16/2022	\$2,781.92		\$2,781.92	2/23/2022	\$5,934.90		\$5,934.90	2/28/2022	\$7,284.73		\$7,284.73
2/16/2022	\$949.61		\$949.61	2/23/2022	\$1,790.29		\$1,790.29	2/28/2022	\$3,859.50		\$3,859.50
2/16/2022	\$4,670.80		\$4,670.80	2/23/2022	\$32,205.60		\$32,205.60	2/28/2022	\$6,240.80		\$6,240.80
2/18/2022	\$27,795.20		\$27,795.20	2/23/2022	\$49,976.85		\$49,976.85	2/28/2022	\$10,186.93		\$10,186.93
2/18/2022	\$36,204.80		\$36,204.80	2/23/2022	\$115,835.08		\$115,835.08	2/28/2022	\$13,472.14		\$13,472.14
2/18/2022	\$19,557.47		\$19,557.47	2/23/2022	\$4,704.64		\$4,704.64	2/28/2022	\$2,759.03		\$2,759.03
2/18/2022	\$38,930.71		\$38,930.71	2/23/2022	\$25,872.89		\$25,872.89	2/28/2022	\$2,759.03		\$2,759.03
2/18/2022	\$3,486.55		\$3,486.55	2/24/2022	\$39,576.83		\$39,576.83	2/28/2022	\$951.56		\$951.56
2/18/2022	\$3,915.46		\$3,915.46	2/24/2022	\$1,349.00		\$1,349.00	2/28/2022	\$7,772.14		\$7,772.14
2/18/2022	\$0.00	\$207,472.52	\$207,472.52	2/24/2022	\$1,126.91		\$1,126.91	2/28/2022	\$47,901.00		\$47,901.00
2/18/2022	\$12,501.01		\$12,501.01	2/24/2022	\$131,940.55		\$131,940.55	2/28/2022	\$355,434.79		\$355,434.79
2/22/2022	\$445.60		\$445.60	2/24/2022	\$22,838.70		\$22,838.70	2/28/2022	\$3,625.20		\$3,625.20
2/22/2022	\$8,899.74		\$8,899.74	2/24/2022	\$81,137.97		\$81,137.97	2/28/2022	\$3,591.70		\$3,591.70
2/22/2022	\$11,448.02		\$11,448.02	2/24/2022	\$1,123.54		\$1,123.54	2/28/2022	\$5,749.98		\$5,749.98
2/22/2022	\$3,910.10		\$3,910.10	2/24/2022	\$2,327.06		\$2,327.06	2/28/2022	\$109,399.15		\$109,399.15
2/22/2022	\$31,066.12		\$31,066.12	2/24/2022	\$1,852.42		\$1,852.42	2/28/2022	\$5,759.99		\$5,759.99
2/22/2022	\$2,316.81		\$2,316.81	2/24/2022	\$920.07		\$920.07	2/28/2022	\$0.00	\$377,081.00	\$377,081.00
2/22/2022	\$3,384.00		\$3,384.00	2/24/2022	\$4,027.19		\$4,027.19	2/28/2022	\$36,507.63		\$36,507.63

2022 Schedule MB, Line 3(d) - Withdrawal Liability Amounts
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Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
2/28/2022	\$3,244.21		\$3,244.21	3/1/2022	\$31,809.54		\$31,809.54	3/4/2022	\$877.55		\$877.55
2/28/2022	\$24,589.74		\$24,589.74	3/1/2022	\$9,490.95		\$9,490.95	3/7/2022	\$1,317.53		\$1,317.53
2/28/2022	\$333,406.74		\$333,406.74	3/1/2022	\$55,540.80		\$55,540.80	3/7/2022	\$3,910.10		\$3,910.10
2/28/2022	\$347,529.18		\$347,529.18	3/1/2022	\$763.16		\$763.16	3/7/2022	\$2,201.42		\$2,201.42
2/28/2022	\$20,586.43		\$20,586.43	3/1/2022	\$14,339.90		\$14,339.90	3/7/2022	\$1,062.37		\$1,062.37
2/28/2022	\$34,931.65		\$34,931.65	3/1/2022	\$258,520.31		\$258,520.31	3/7/2022	\$19,650.02		\$19,650.02
2/28/2022	\$1,149,839.36		\$1,149,839.36	3/1/2022	\$18,191.18		\$18,191.18	3/7/2022	\$7,022.71		\$7,022.71
2/28/2022	\$1,225,935.44		\$1,225,935.44	3/1/2022	\$1,482.95		\$1,482.95	3/7/2022	\$459.95		\$459.95
3/1/2022	\$1,352.21		\$1,352.21	3/1/2022	\$111,409.84		\$111,409.84	3/7/2022	\$4,093.05		\$4,093.05
3/1/2022	\$12,675.79		\$12,675.79	3/1/2022	\$2,230.30		\$2,230.30	3/7/2022	\$19,149.16		\$19,149.16
3/1/2022	\$916.91		\$916.91	3/2/2022	\$19,248.03		\$19,248.03	3/7/2022	\$7,442.93		\$7,442.93
3/1/2022	\$2,029.26		\$2,029.26	3/2/2022	\$890.74		\$890.74	3/7/2022	\$2,220.26		\$2,220.26
3/1/2022	\$1,109.30		\$1,109.30	3/2/2022	\$1,278.49		\$1,278.49	3/7/2022	\$43,223.19		\$43,223.19
3/1/2022	\$30,346.74		\$30,346.74	3/2/2022	\$2,016.74		\$2,016.74	3/7/2022	\$714.07		\$714.07
3/1/2022	\$49,750.00		\$49,750.00	3/2/2022	\$4,205.09		\$4,205.09	3/7/2022	\$691.75		\$691.75
3/1/2022	\$29,467.58		\$29,467.58	3/2/2022	\$4,837.26		\$4,837.26	3/7/2022	\$15,000.00		\$15,000.00
3/1/2022	\$1,640.33		\$1,640.33	3/2/2022	\$1,040.12		\$1,040.12	3/7/2022	\$27,098.54		\$27,098.54
3/1/2022	\$2,223.28		\$2,223.28	3/2/2022	\$2,385.91		\$2,385.91	3/7/2022	\$4,631.94		\$4,631.94
3/1/2022	\$4,318.26		\$4,318.26	3/2/2022	\$2,823.80		\$2,823.80	3/8/2022	\$15,706.07		\$15,706.07
3/1/2022	\$6,615.42		\$6,615.42	3/2/2022	\$1,591.76		\$1,591.76	3/8/2022	\$2,521.76		\$2,521.76
3/1/2022	\$13,803.97		\$13,803.97	3/2/2022	\$18,084.44		\$18,084.44	3/8/2022	\$13,979.35		\$13,979.35
3/1/2022	\$4,856.69		\$4,856.69	3/2/2022	\$40,721.83		\$40,721.83	3/8/2022	\$1,136.85		\$1,136.85
3/1/2022	\$34,368.44		\$34,368.44	3/2/2022	\$8,904.61		\$8,904.61	3/8/2022	\$1,305.70		\$1,305.70
3/1/2022	\$5,114.91		\$5,114.91	3/2/2022	\$664.08		\$664.08	3/8/2022	\$7,399.82		\$7,399.82
3/1/2022	\$7,957.34		\$7,957.34	3/2/2022	\$2,285.85		\$2,285.85	3/8/2022	\$2,430.57		\$2,430.57
3/1/2022	\$1,900.08		\$1,900.08	3/2/2022	\$938.91		\$938.91	3/8/2022	\$1,896.53		\$1,896.53
3/1/2022	\$412,946.74		\$412,946.74	3/3/2022	\$8,430.06		\$8,430.06	3/8/2022	\$1,714.20		\$1,714.20
3/1/2022	\$85,969.56		\$85,969.56	3/3/2022	\$2,255.72		\$2,255.72	3/9/2022	\$15,701.14		\$15,701.14
3/1/2022	\$1,900.48		\$1,900.48	3/3/2022	\$1,088.50		\$1,088.50	3/9/2022	\$2,871.70		\$2,871.70
3/1/2022	\$46,911.53		\$46,911.53	3/3/2022	\$11,420.96		\$11,420.96	3/9/2022	\$2,316.56		\$2,316.56
3/1/2022	\$384,607.82		\$384,607.82	3/3/2022	\$13,096.89		\$13,096.89	3/9/2022	\$1,182.88		\$1,182.88
3/1/2022	\$17,395.31		\$17,395.31	3/3/2022	\$15,625.04		\$15,625.04	3/9/2022	\$233.89		\$233.89
3/1/2022	\$4,591.92		\$4,591.92	3/3/2022	\$2,846.06		\$2,846.06	3/9/2022	\$2,836.68		\$2,836.68
3/1/2022	\$6,767.70		\$6,767.70	3/3/2022	\$1,915.51		\$1,915.51	3/9/2022	\$3,082.51		\$3,082.51
3/1/2022	\$7,710.57		\$7,710.57	3/3/2022	\$9,573.58		\$9,573.58	3/9/2022	\$135,544.64		\$135,544.64
3/1/2022	\$12,474.08		\$12,474.08	3/3/2022	\$25,000.00		\$25,000.00	3/9/2022	\$2,869.00		\$2,869.00
3/1/2022	\$3,748.25		\$3,748.25	3/3/2022	\$573.42		\$573.42	3/9/2022	\$704.61		\$704.61
3/1/2022	\$4,191.52		\$4,191.52	3/3/2022	\$30,367.30		\$30,367.30	3/9/2022	\$1,352.01		\$1,352.01
3/1/2022	\$28,584.21		\$28,584.21	3/4/2022	\$1,162.67		\$1,162.67	3/9/2022	\$2,086.69		\$2,086.69
3/1/2022	\$36,027.14		\$36,027.14	3/4/2022	\$703,421.11		\$703,421.11	3/9/2022	\$694.55		\$694.55

2022 Schedule MB, Line 3(d) - Withdrawal Liability Amounts
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Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
3/9/2022	\$101,231.06		\$101,231.06	3/17/2022	\$9,520.50		\$9,520.50	3/24/2022	\$445.60		\$445.60
3/10/2022	\$4,254.38		\$4,254.38	3/17/2022	\$0.00	\$824,469.93	\$824,469.93	3/24/2022	\$11,448.02		\$11,448.02
3/10/2022	\$9,358.90		\$9,358.90	3/17/2022	\$3,000.00		\$3,000.00	3/24/2022	\$953.43		\$953.43
3/10/2022	\$2,810.66		\$2,810.66	3/17/2022	\$11,348.72		\$11,348.72	3/24/2022	\$131,940.55		\$131,940.55
3/10/2022	\$4,868.98		\$4,868.98	3/17/2022	\$4,670.80		\$4,670.80	3/24/2022	\$81,137.97		\$81,137.97
3/10/2022	\$47.93		\$47.93	3/17/2022	\$5,683.80		\$5,683.80	3/24/2022	\$2,823.80		\$2,823.80
3/10/2022	\$20,111.27		\$20,111.27	3/18/2022	\$27,795.20		\$27,795.20	3/24/2022	\$38,495.86		\$38,495.86
3/10/2022	\$6,981.17		\$6,981.17	3/18/2022	\$36,204.80		\$36,204.80	3/24/2022	\$8,904.61		\$8,904.61
3/10/2022	\$1,177.18		\$1,177.18	3/18/2022	\$13,803.97		\$13,803.97	3/24/2022	\$4,021.15		\$4,021.15
3/10/2022	\$1,177.18		\$1,177.18	3/18/2022	\$19,557.47		\$19,557.47	3/24/2022	\$2,285.85		\$2,285.85
3/10/2022	\$1,556.27		\$1,556.27	3/18/2022	\$3,915.46		\$3,915.46	3/25/2022	\$2,781.92		\$2,781.92
3/10/2022	\$1,791.36		\$1,791.36	3/21/2022	\$31,066.12		\$31,066.12	3/25/2022	\$22,838.70		\$22,838.70
3/11/2022	\$4,887.11		\$4,887.11	3/21/2022	\$1,928.12		\$1,928.12	3/25/2022	\$630.03		\$630.03
3/11/2022	\$0.01		\$0.01	3/21/2022	\$40,673.97		\$40,673.97	3/25/2022	\$1,123.54		\$1,123.54
3/11/2022	\$5,043.60		\$5,043.60	3/21/2022	\$4,027.19		\$4,027.19	3/25/2022	\$38,930.71		\$38,930.71
3/14/2022	\$2,316.81		\$2,316.81	3/21/2022	\$2,727.29		\$2,727.29	3/25/2022	\$1,053.45		\$1,053.45
3/14/2022	\$3,384.00		\$3,384.00	3/21/2022	\$6,330.61		\$6,330.61	3/25/2022	\$15,069.24		\$15,069.24
3/14/2022	\$7,104.10		\$7,104.10	3/21/2022	\$7,907.33		\$7,907.33	3/25/2022	\$19,149.16		\$19,149.16
3/14/2022	\$1,500.50		\$1,500.50	3/21/2022	\$1,418.04		\$1,418.04	3/25/2022	\$7,400.00		\$7,400.00
3/14/2022	\$1,616.61		\$1,616.61	3/21/2022	\$12,477.57		\$12,477.57	3/25/2022	\$8,135.69		\$8,135.69
3/14/2022	\$52,705.32		\$52,705.32	3/21/2022	\$49,976.85		\$49,976.85	3/25/2022	\$1,154.77		\$1,154.77
3/14/2022	\$2,370.49		\$2,370.49	3/21/2022	\$25,872.89		\$25,872.89	3/25/2022	\$1,791.36		\$1,791.36
3/14/2022	\$4,671.09		\$4,671.09	3/22/2022	\$30,346.74		\$30,346.74	3/25/2022	\$7,836.24		\$7,836.24
3/14/2022	\$1,150.45		\$1,150.45	3/22/2022	\$63,363.66		\$63,363.66	3/28/2022	\$8,899.74		\$8,899.74
3/14/2022	\$2,063.07		\$2,063.07	3/22/2022	\$14,486.06		\$14,486.06	3/28/2022	\$12,675.79		\$12,675.79
3/14/2022	\$4,772.25		\$4,772.25	3/22/2022	\$2,850.12		\$2,850.12	3/28/2022	\$4,684.26		\$4,684.26
3/14/2022	\$7,164.41		\$7,164.41	3/22/2022	\$0.00	\$146,131.74	\$146,131.74	3/28/2022	\$7,284.73		\$7,284.73
3/15/2022	\$991.77		\$991.77	3/22/2022	\$14,216.37		\$14,216.37	3/28/2022	\$7,772.14		\$7,772.14
3/15/2022	\$503.45		\$503.45	3/22/2022	\$63,065.92		\$63,065.92	3/28/2022	\$6,767.70		\$6,767.70
3/15/2022	\$12,200.66		\$12,200.66	3/22/2022	\$3,177.12		\$3,177.12	3/28/2022	\$3,591.70		\$3,591.70
3/15/2022	\$0.01		\$0.01	3/22/2022	\$39,833.71		\$39,833.71	3/28/2022	\$5,749.98		\$5,749.98
3/15/2022	\$6,577.54		\$6,577.54	3/23/2022	\$2,327.06		\$2,327.06	3/28/2022	\$5,759.99		\$5,759.99
3/15/2022	\$949.61		\$949.61	3/23/2022	\$1,852.42		\$1,852.42	3/28/2022	\$76,320.61		\$76,320.61
3/15/2022	\$1,339.10		\$1,339.10	3/23/2022	\$920.07		\$920.07	3/28/2022	\$2,230.30		\$2,230.30
3/15/2022	\$3,832.85		\$3,832.85	3/23/2022	\$2,652.46		\$2,652.46	3/28/2022	\$3,244.21		\$3,244.21
3/15/2022	\$1,480.64		\$1,480.64	3/23/2022	\$7,446.85		\$7,446.85	3/28/2022	\$6,366.64		\$6,366.64
3/16/2022	\$11,299.29		\$11,299.29	3/23/2022	\$5,553.16		\$5,553.16	3/29/2022	\$1,349.00		\$1,349.00
3/17/2022	\$691.46		\$691.46	3/23/2022	\$2,988.45		\$2,988.45	3/29/2022	\$7,957.34		\$7,957.34
3/17/2022	\$843.56		\$843.56	3/23/2022	\$24,589.74		\$24,589.74	3/29/2022	\$3,859.50		\$3,859.50
3/17/2022	\$2,940.02		\$2,940.02	3/23/2022	\$32,205.60		\$32,205.60	3/29/2022	\$6,240.80		\$6,240.80

2022 Schedule MB, Line 3(d) - Withdrawal Liability Amounts
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Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
3/29/2022	\$45,516.90		\$45,516.90	3/31/2022	\$7,399.82		\$7,399.82	4/4/2022	\$2,016.74		\$2,016.74
3/29/2022	\$10,047.47		\$10,047.47	3/31/2022	\$6,981.17		\$6,981.17	4/4/2022	\$10,186.93		\$10,186.93
3/29/2022	\$1,915.51		\$1,915.51	3/31/2022	\$2,086.69		\$2,086.69	4/4/2022	\$13,472.14		\$13,472.14
3/29/2022	\$3,748.25		\$3,748.25	3/31/2022	\$14,339.90		\$14,339.90	4/4/2022	\$412,946.74		\$412,946.74
3/29/2022	\$664.08		\$664.08	3/31/2022	\$333,406.74		\$333,406.74	4/4/2022	\$2,759.03		\$2,759.03
3/29/2022	\$36,507.63		\$36,507.63	3/31/2022	\$347,529.18		\$347,529.18	4/4/2022	\$2,869.00		\$2,869.00
3/29/2022	\$1,482.95		\$1,482.95	3/31/2022	\$20,586.43		\$20,586.43	4/4/2022	\$704.61		\$704.61
3/30/2022	\$15,701.14		\$15,701.14	3/31/2022	\$34,931.65		\$34,931.65	4/4/2022	\$4,093.05		\$4,093.05
3/30/2022	\$1,126.91		\$1,126.91	3/31/2022	\$1,149,839.36		\$1,149,839.36	4/4/2022	\$9,490.95		\$9,490.95
3/30/2022	\$1,088.50		\$1,088.50	3/31/2022	\$1,225,935.44		\$1,225,935.44	4/4/2022	\$55,540.80		\$55,540.80
3/30/2022	\$4,205.09		\$4,205.09	4/1/2022	\$19,248.03		\$19,248.03	4/4/2022	\$3,005.00		\$3,005.00
3/30/2022	\$15,625.04		\$15,625.04	4/1/2022	\$1,109.30		\$1,109.30	4/4/2022	\$2,988.45		\$2,988.45
3/30/2022	\$1,900.48		\$1,900.48	4/1/2022	\$49,750.00		\$49,750.00	4/4/2022	\$1,665.87		\$1,665.87
3/30/2022	\$1,288.63		\$1,288.63	4/1/2022	\$4,318.26		\$4,318.26	4/5/2022	\$1,352.21		\$1,352.21
3/30/2022	\$2,846.06		\$2,846.06	4/1/2022	\$4,856.69		\$4,856.69	4/5/2022	\$8,430.06		\$8,430.06
3/30/2022	\$18,084.44		\$18,084.44	4/1/2022	\$34,368.44		\$34,368.44	4/5/2022	\$1,317.53		\$1,317.53
3/30/2022	\$40,721.83		\$40,721.83	4/1/2022	\$5,114.91		\$5,114.91	4/5/2022	\$3,910.10		\$3,910.10
3/30/2022	\$15,463.77		\$15,463.77	4/1/2022	\$85,969.56		\$85,969.56	4/5/2022	\$1,640.33		\$1,640.33
3/30/2022	\$43,223.19		\$43,223.19	4/1/2022	\$5,043.60		\$5,043.60	4/5/2022	\$92,881.02		\$92,881.02
3/30/2022	\$4,191.52		\$4,191.52	4/1/2022	\$46,911.53		\$46,911.53	4/5/2022	\$6,615.42		\$6,615.42
3/30/2022	\$109,399.15		\$109,399.15	4/1/2022	\$1,305.70		\$1,305.70	4/5/2022	\$2,521.76		\$2,521.76
3/30/2022	\$5,934.90		\$5,934.90	4/1/2022	\$384,607.82		\$384,607.82	4/5/2022	\$2,385.91		\$2,385.91
3/30/2022	\$938.91		\$938.91	4/1/2022	\$17,395.31		\$17,395.31	4/5/2022	\$6,100.33		\$6,100.33
3/30/2022	\$7,429.38		\$7,429.38	4/1/2022	\$9,573.58		\$9,573.58	4/5/2022	\$1,162.67		\$1,162.67
3/30/2022	\$10,093.59		\$10,093.59	4/1/2022	\$4,591.92		\$4,591.92	4/5/2022	\$7,022.71		\$7,022.71
3/30/2022	\$42,041.04		\$42,041.04	4/1/2022	\$40,721.83		\$40,721.83	4/5/2022	\$1,352.01		\$1,352.01
3/30/2022	\$1,790.29		\$1,790.29	4/1/2022	\$79,028.51		\$79,028.51	4/5/2022	\$714.07		\$714.07
3/30/2022	\$1,680.90		\$1,680.90	4/1/2022	\$7,710.57		\$7,710.57	4/5/2022	\$2,430.57		\$2,430.57
3/30/2022	\$115,835.08		\$115,835.08	4/1/2022	\$12,474.08		\$12,474.08	4/5/2022	\$12,501.01		\$12,501.01
3/31/2022	\$39,576.83		\$39,576.83	4/1/2022	\$28,584.21		\$28,584.21	4/5/2022	\$30,367.30		\$30,367.30
3/31/2022	\$3,638.53		\$3,638.53	4/1/2022	\$36,027.14		\$36,027.14	4/5/2022	\$27,098.54		\$27,098.54
3/31/2022	\$29,467.58		\$29,467.58	4/1/2022	\$31,809.54		\$31,809.54	4/5/2022	\$4,491.31		\$4,491.31
3/31/2022	\$42,212.04		\$42,212.04	4/1/2022	\$763.16		\$763.16	4/5/2022	\$1,480.64		\$1,480.64
3/31/2022	\$50,736.80		\$50,736.80	4/1/2022	\$258,520.31		\$258,520.31	4/6/2022	\$459.95		\$459.95
3/31/2022	\$12,722.59		\$12,722.59	4/1/2022	\$11,299.29		\$11,299.29	4/6/2022	\$1,480.64		\$1,480.64
3/31/2022	\$1,540.76		\$1,540.76	4/1/2022	\$18,191.18		\$18,191.18	4/7/2022	\$2,810.66		\$2,810.66
3/31/2022	\$1,040.12		\$1,040.12	4/1/2022	\$111,409.84		\$111,409.84	4/7/2022	\$890.74		\$890.74
3/31/2022	\$951.56		\$951.56	4/4/2022	\$13,936.44		\$13,936.44	4/7/2022	\$2,255.72		\$2,255.72
3/31/2022	\$1,591.76		\$1,591.76	4/4/2022	\$2,223.28		\$2,223.28	4/7/2022	\$15,706.07		\$15,706.07
3/31/2022	\$47,901.00		\$47,901.00	4/4/2022	\$1,278.49		\$1,278.49	4/7/2022	\$3,082.51		\$3,082.51

2022 Schedule MB, Line 3(d) - Withdrawal Liability Amounts
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Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
4/7/2022	\$135,544.64		\$135,544.64	4/13/2022	\$7,164.41		\$7,164.41	4/20/2022	\$5,934.90		\$5,934.90
4/7/2022	\$19,650.02		\$19,650.02	4/14/2022	\$2,781.92		\$2,781.92	4/21/2022	\$13,936.44		\$13,936.44
4/7/2022	\$7,442.93		\$7,442.93	4/14/2022	\$3,589.88		\$3,589.88	4/21/2022	\$691.46		\$691.46
4/7/2022	\$28,040.13		\$28,040.13	4/14/2022	\$2,316.81		\$2,316.81	4/21/2022	\$46,440.51		\$46,440.51
4/7/2022	\$694.55		\$694.55	4/14/2022	\$3,384.00		\$3,384.00	4/21/2022	\$0.00	\$59,996.40	\$59,996.40
4/7/2022	\$691.75		\$691.75	4/14/2022	\$2,823.80		\$2,823.80	4/21/2022	\$39,833.71		\$39,833.71
4/7/2022	\$1,150.45		\$1,150.45	4/14/2022	\$2,940.02		\$2,940.02	4/21/2022	\$7,907.33		\$7,907.33
4/7/2022	\$573.42		\$573.42	4/14/2022	\$6,577.54		\$6,577.54	4/21/2022	\$3,591.70		\$3,591.70
4/7/2022	\$877.55		\$877.55	4/14/2022	\$52,705.32		\$52,705.32	4/21/2022	\$3,000.00		\$3,000.00
4/7/2022	\$4,631.94		\$4,631.94	4/14/2022	\$20,111.27		\$20,111.27	4/21/2022	\$1,896.53		\$1,896.53
4/8/2022	\$2,871.70		\$2,871.70	4/14/2022	\$12,477.57		\$12,477.57	4/21/2022	\$1,896.53		\$1,896.53
4/8/2022	\$9,358.90		\$9,358.90	4/14/2022	\$4,671.09		\$4,671.09	4/21/2022	\$5,683.80		\$5,683.80
4/8/2022	\$4,868.98		\$4,868.98	4/14/2022	\$32,205.60		\$32,205.60	4/22/2022	\$8,899.74		\$8,899.74
4/8/2022	\$503.45		\$503.45	4/14/2022	\$49,976.85		\$49,976.85	4/22/2022	\$63,363.66		\$63,363.66
4/8/2022	\$11,420.96		\$11,420.96	4/14/2022	\$1,714.20		\$1,714.20	4/22/2022	\$13,803.97		\$13,803.97
4/8/2022	\$13,096.89		\$13,096.89	4/15/2022	\$8,978.81		\$8,978.81	4/22/2022	\$19,557.47		\$19,557.47
4/8/2022	\$49,895.00		\$49,895.00	4/15/2022	\$20,066.35		\$20,066.35	4/22/2022	\$4,027.19		\$4,027.19
4/8/2022	\$4,768.64		\$4,768.64	4/15/2022	\$20,674.00		\$20,674.00	4/22/2022	\$14,486.06		\$14,486.06
4/11/2022	\$991.77		\$991.77	4/15/2022	\$6,330.61		\$6,330.61	4/22/2022	\$38,930.71		\$38,930.71
4/11/2022	\$2,201.42		\$2,201.42	4/15/2022	\$6,973.10		\$6,973.10	4/22/2022	\$1,631.15		\$1,631.15
4/11/2022	\$1,136.85		\$1,136.85	4/15/2022	\$3,625.20		\$3,625.20	4/22/2022	\$7,446.85		\$7,446.85
4/11/2022	\$1,500.50		\$1,500.50	4/15/2022	\$3,832.85		\$3,832.85	4/22/2022	\$25,872.89		\$25,872.89
4/11/2022	\$703,421.11		\$703,421.11	4/18/2022	\$445.60		\$445.60	4/25/2022	\$131,940.55		\$131,940.55
4/11/2022	\$25,000.00		\$25,000.00	4/18/2022	\$2,316.56		\$2,316.56	4/25/2022	\$81,137.97		\$81,137.97
4/11/2022	\$2,370.49		\$2,370.49	4/18/2022	\$3,915.46		\$3,915.46	4/25/2022	\$4,684.26		\$4,684.26
4/11/2022	\$15,000.00		\$15,000.00	4/18/2022	\$5,553.16		\$5,553.16	4/25/2022	\$38,495.86		\$38,495.86
4/12/2022	\$4,887.11		\$4,887.11	4/18/2022	\$24,589.74		\$24,589.74	4/25/2022	\$4,768.64		\$4,768.64
4/12/2022	\$65.10		\$65.10	4/18/2022	\$4,670.80		\$4,670.80	4/25/2022	\$9,573.58		\$9,573.58
4/12/2022	\$2,836.68		\$2,836.68	4/18/2022	\$2,063.07		\$2,063.07	4/25/2022	\$4,021.15		\$4,021.15
4/12/2022	\$1,062.37		\$1,062.37	4/19/2022	\$953.43		\$953.43	4/25/2022	\$1,154.77		\$1,154.77
4/12/2022	\$2,220.26		\$2,220.26	4/19/2022	\$63,065.91		\$63,065.91	4/25/2022	\$3,244.21		\$3,244.21
4/12/2022	\$101,231.06		\$101,231.06	4/19/2022	\$1,556.27		\$1,556.27	4/26/2022	\$1,352.21		\$1,352.21
4/13/2022	\$4,254.38		\$4,254.38	4/19/2022	\$1,178.05		\$1,178.05	4/26/2022	\$12,675.79		\$12,675.79
4/13/2022	\$1,928.12		\$1,928.12	4/20/2022	\$31,066.12		\$31,066.12	4/26/2022	\$30,346.74		\$30,346.74
4/13/2022	\$233.89		\$233.89	4/20/2022	\$40,673.97		\$40,673.97	4/26/2022	\$4,205.09		\$4,205.09
4/13/2022	\$1,418.04		\$1,418.04	4/20/2022	\$27,795.20		\$27,795.20	4/26/2022	\$2,727.29		\$2,727.29
4/13/2022	\$949.61		\$949.61	4/20/2022	\$36,204.80		\$36,204.80	4/26/2022	\$2,652.46		\$2,652.46
4/13/2022	\$9,301.05		\$9,301.05	4/20/2022	\$843.56		\$843.56	4/26/2022	\$0.00	\$400,000.00	\$400,000.00
4/13/2022	\$1,339.10		\$1,339.10	4/20/2022	\$14,216.37		\$14,216.37	4/26/2022	\$1,915.51		\$1,915.51
4/13/2022	\$4,772.25		\$4,772.25	4/20/2022	\$2,285.85		\$2,285.85	4/26/2022	\$3,177.12		\$3,177.12

2022 Schedule MB, Line 3(d) - Withdrawal Liability Amounts
Central States, Southeast and Southwest Areas Pension Plan

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Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
4/26/2022	\$3,748.25		\$3,748.25	4/29/2022	\$3,859.50		\$3,859.50	5/2/2022	\$4,093.05		\$4,093.05
4/26/2022	\$4,191.52		\$4,191.52	4/29/2022	\$6,240.80		\$6,240.80	5/2/2022	\$84,911.22		\$84,911.22
4/26/2022	\$7,400.00		\$7,400.00	4/29/2022	\$412,946.74		\$412,946.74	5/2/2022	\$4,591.92		\$4,591.92
4/26/2022	\$1,482.95		\$1,482.95	4/29/2022	\$951.56		\$951.56	5/2/2022	\$6,767.70		\$6,767.70
4/26/2022	\$2,230.30		\$2,230.30	4/29/2022	\$1,900.48		\$1,900.48	5/2/2022	\$79,028.51		\$79,028.51
4/26/2022	\$1,791.36		\$1,791.36	4/29/2022	\$5,043.60		\$5,043.60	5/2/2022	\$40,721.83		\$40,721.83
4/27/2022	\$11,448.02		\$11,448.02	4/29/2022	\$1,162.67		\$1,162.67	5/2/2022	\$19,149.16		\$19,149.16
4/27/2022	\$630.03		\$630.03	4/29/2022	\$46,911.53		\$46,911.53	5/2/2022	\$25,000.00		\$25,000.00
4/27/2022	\$10,047.47		\$10,047.47	4/29/2022	\$1,591.76		\$1,591.76	5/2/2022	\$664.08		\$664.08
4/27/2022	\$16,163.00		\$16,163.00	4/29/2022	\$7,772.14		\$7,772.14	5/2/2022	\$36,027.14		\$36,027.14
4/27/2022	\$5,749.98		\$5,749.98	4/29/2022	\$1,053.45		\$1,053.45	5/2/2022	\$14,339.90		\$14,339.90
4/27/2022	\$43,223.19		\$43,223.19	4/29/2022	\$15,069.24		\$15,069.24	5/2/2022	\$111,409.84		\$111,409.84
4/27/2022	\$76,320.61		\$76,320.61	4/29/2022	\$17,395.31		\$17,395.31	5/2/2022	\$877.55		\$877.55
4/27/2022	\$938.91		\$938.91	4/29/2022	\$3,625.20		\$3,625.20	5/2/2022	\$20,586.43		\$20,586.43
4/27/2022	\$1,790.29		\$1,790.29	4/29/2022	\$7,710.57		\$7,710.57	5/2/2022	\$6,366.64		\$6,366.64
4/27/2022	\$115,835.08		\$115,835.08	4/29/2022	\$12,474.08		\$12,474.08	5/3/2022	\$19,248.03		\$19,248.03
4/27/2022	\$34,931.65		\$34,931.65	4/29/2022	\$28,584.21		\$28,584.21	5/3/2022	\$3,910.10		\$3,910.10
4/28/2022	\$3,638.53		\$3,638.53	4/29/2022	\$36,507.63		\$36,507.63	5/3/2022	\$6,615.42		\$6,615.42
4/28/2022	\$1,349.00		\$1,349.00	4/29/2022	\$31,809.54		\$31,809.54	5/3/2022	\$1,278.49		\$1,278.49
4/28/2022	\$29,467.58		\$29,467.58	4/29/2022	\$763.16		\$763.16	5/3/2022	\$2,016.74		\$2,016.74
4/28/2022	\$22,838.70		\$22,838.70	4/29/2022	\$258,520.31		\$258,520.31	5/3/2022	\$7,957.34		\$7,957.34
4/28/2022	\$177.98		\$177.98	4/29/2022	\$11,299.29		\$11,299.29	5/3/2022	\$7,022.71		\$7,022.71
4/28/2022	\$7,284.73		\$7,284.73	4/29/2022	\$333,406.74		\$333,406.74	5/3/2022	\$703,421.11		\$703,421.11
4/28/2022	\$15,625.04		\$15,625.04	4/29/2022	\$347,529.18		\$347,529.18	5/3/2022	\$0.00	\$265,000.00	\$265,000.00
4/28/2022	\$3,552.05		\$3,552.05	4/29/2022	\$1,149,839.36		\$1,149,839.36	5/3/2022	\$704.61		\$704.61
4/28/2022	\$40,721.83		\$40,721.83	4/29/2022	\$1,225,935.44		\$1,225,935.44	5/3/2022	\$8,904.61		\$8,904.61
4/28/2022	\$2,220.26		\$2,220.26	4/29/2022		\$7,548,228.72	\$7,548,228.72	5/3/2022	\$9,490.95		\$9,490.95
4/28/2022	\$109,399.15		\$109,399.15	5/2/2022	\$1,126.91		\$1,126.91	5/3/2022	\$55,540.80		\$55,540.80
4/28/2022	\$5,759.99		\$5,759.99	5/2/2022	\$1,640.33		\$1,640.33	5/3/2022	\$18,191.18		\$18,191.18
4/28/2022	\$9,520.50		\$9,520.50	5/2/2022	\$4,318.26		\$4,318.26	5/3/2022	\$30,367.30		\$30,367.30
4/28/2022	\$10,093.59		\$10,093.59	5/2/2022	\$1,123.54		\$1,123.54	5/4/2022	\$8,430.06		\$8,430.06
4/28/2022	\$42,041.04		\$42,041.04	5/2/2022	\$4,856.69		\$4,856.69	5/4/2022	\$39,576.83		\$39,576.83
4/28/2022	\$4,491.31		\$4,491.31	5/2/2022	\$34,368.44		\$34,368.44	5/4/2022	\$1,317.53		\$1,317.53
4/28/2022	\$7,836.24		\$7,836.24	5/2/2022	\$5,114.91		\$5,114.91	5/4/2022	\$2,846.06		\$2,846.06
4/28/2022	\$1,480.64		\$1,480.64	5/2/2022	\$10,186.93		\$10,186.93	5/4/2022	\$1,305.70		\$1,305.70
4/29/2022	\$1,109.30		\$1,109.30	5/2/2022	\$13,472.14		\$13,472.14	5/4/2022	\$18,084.44		\$18,084.44
4/29/2022	\$42,212.04		\$42,212.04	5/2/2022	\$85,969.56		\$85,969.56	5/4/2022	\$1,352.01		\$1,352.01
4/29/2022	\$50,736.80		\$50,736.80	5/2/2022	\$2,759.03		\$2,759.03	5/4/2022	\$2,430.57		\$2,430.57
4/29/2022	\$12,722.59		\$12,722.59	5/2/2022	\$47,901.00		\$47,901.00	5/4/2022	\$4,631.94		\$4,631.94
4/29/2022	\$1,540.76		\$1,540.76	5/2/2022	\$384,607.82		\$384,607.82	5/5/2022	\$49,750.00		\$49,750.00

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Central States, Southeast and Southwest Areas Pension Plan

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Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
5/5/2022	\$2,255.72		\$2,255.72	5/10/2022	\$691.75		\$691.75	5/20/2022	\$31,066.12		\$31,066.12
5/5/2022	\$2,223.28		\$2,223.28	5/10/2022	\$27,098.54		\$27,098.54	5/20/2022	\$40,673.97		\$40,673.97
5/5/2022	\$11,420.96		\$11,420.96	5/10/2022	\$2,571.30		\$2,571.30	5/20/2022	\$27,795.20		\$27,795.20
5/5/2022	\$13,096.89		\$13,096.89	5/11/2022	\$890.74		\$890.74	5/20/2022	\$36,204.80		\$36,204.80
5/5/2022	\$1,040.12		\$1,040.12	5/11/2022	\$6,100.33		\$6,100.33	5/20/2022	\$13,803.97		\$13,803.97
5/5/2022	\$2,385.91		\$2,385.91	5/11/2022	\$2,316.56		\$2,316.56	5/20/2022	\$19,557.47		\$19,557.47
5/5/2022	\$38,641.44		\$38,641.44	5/11/2022	\$949.61		\$949.61	5/20/2022	\$14,216.37		\$14,216.37
5/5/2022	\$1,150.45		\$1,150.45	5/11/2022	\$4,671.09		\$4,671.09	5/20/2022	\$63,065.91		\$63,065.91
5/5/2022	\$1,665.87		\$1,665.87	5/12/2022	\$503.45		\$503.45	5/20/2022	\$5,553.16		\$5,553.16
5/6/2022	\$15,706.07		\$15,706.07	5/12/2022	\$4,887.11		\$4,887.11	5/23/2022	\$63,363.66		\$63,363.66
5/6/2022	\$2,521.76		\$2,521.76	5/12/2022	\$133.20		\$133.20	5/23/2022	\$1,123.54		\$1,123.54
5/6/2022	\$135,544.64		\$135,544.64	5/12/2022	\$0.00	\$425,000.00	\$425,000.00	5/23/2022	\$2,727.29		\$2,727.29
5/6/2022	\$2,869.00		\$2,869.00	5/12/2022	\$1,288.63		\$1,288.63	5/23/2022	\$843.56		\$843.56
5/6/2022	\$459.95		\$459.95	5/12/2022	\$7,399.82		\$7,399.82	5/23/2022	\$39,833.71		\$39,833.71
5/6/2022	\$7,442.93		\$7,442.93	5/12/2022	\$6,577.54		\$6,577.54	5/23/2022	\$7,907.33		\$7,907.33
5/6/2022	\$714.07		\$714.07	5/12/2022	\$9,301.05		\$9,301.05	5/23/2022	\$1,339.10		\$1,339.10
5/6/2022	\$5,951.46		\$5,951.46	5/12/2022	\$32,205.60		\$32,205.60	5/23/2022	\$6,366.64		\$6,366.64
5/9/2022	\$15,701.14		\$15,701.14	5/12/2022	\$49,976.85		\$49,976.85	5/23/2022	\$25,872.89		\$25,872.89
5/9/2022	\$9,358.90		\$9,358.90	5/13/2022	\$4,254.38		\$4,254.38	5/23/2022	\$4,670.80		\$4,670.80
5/9/2022	\$2,316.81		\$2,316.81	5/13/2022	\$52,705.32		\$52,705.32	5/23/2022	\$7,836.24		\$7,836.24
5/9/2022	\$3,384.00		\$3,384.00	5/13/2022	\$2,063.07		\$2,063.07	5/24/2022	\$30,346.74		\$30,346.74
5/9/2022	\$4,868.98		\$4,868.98	5/16/2022	\$9,154.91		\$9,154.91	5/24/2022	\$131,940.55		\$131,940.55
5/9/2022	\$3,082.51		\$3,082.51	5/16/2022	\$20,066.35		\$20,066.35	5/24/2022	\$46,440.51		\$46,440.51
5/9/2022	\$19,650.02		\$19,650.02	5/16/2022	\$20,674.00		\$20,674.00	5/24/2022	\$4,205.09		\$4,205.09
5/9/2022	\$1,500.50		\$1,500.50	5/16/2022	\$2,370.49		\$2,370.49	5/24/2022	\$14,486.06		\$14,486.06
5/9/2022	\$32,500.00		\$32,500.00	5/16/2022	\$101,231.06		\$101,231.06	5/24/2022	\$12,477.57		\$12,477.57
5/9/2022	\$573.42		\$573.42	5/16/2022	\$1,556.27		\$1,556.27	5/24/2022	\$4,021.15		\$4,021.15
5/10/2022	\$991.77		\$991.77	5/16/2022	\$24,589.74		\$24,589.74	5/24/2022	\$1,482.95		\$1,482.95
5/10/2022	\$2,871.70		\$2,871.70	5/16/2022	\$4,772.25		\$4,772.25	5/24/2022	\$1,590.16		\$1,590.16
5/10/2022	\$2,201.42		\$2,201.42	5/16/2022	\$7,164.41		\$7,164.41	5/25/2022	\$4,654.12		\$4,654.12
5/10/2022	\$2,810.66		\$2,810.66	5/16/2022	\$3,832.85		\$3,832.85	5/25/2022	\$3,704.84		\$3,704.84
5/10/2022	\$1,928.12		\$1,928.12	5/17/2022	\$233.89		\$233.89	5/25/2022	\$1,840.14		\$1,840.14
5/10/2022	\$2,836.68		\$2,836.68	5/17/2022	\$3,000.00		\$3,000.00	5/25/2022	\$4,027.19		\$4,027.19
5/10/2022	\$1,136.85		\$1,136.85	5/17/2022	\$25,002.02		\$25,002.02	5/25/2022	\$38,930.71		\$38,930.71
5/10/2022	\$1,062.37		\$1,062.37	5/17/2022	\$7,429.38		\$7,429.38	5/25/2022	\$38,495.86		\$38,495.86
5/10/2022	\$2,940.02		\$2,940.02	5/17/2022	\$5,683.80		\$5,683.80	5/25/2022	\$15,069.24		\$15,069.24
5/10/2022	\$20,111.27		\$20,111.27	5/18/2022	\$3,915.46		\$3,915.46	5/25/2022	\$7,446.85		\$7,446.85
5/10/2022	\$1,418.04		\$1,418.04	5/19/2022	\$2,781.92		\$2,781.92	5/25/2022	\$1,154.77		\$1,154.77
5/10/2022	\$6,981.17		\$6,981.17	5/19/2022	\$2,823.80		\$2,823.80	5/25/2022	\$115,835.08		\$115,835.08
5/10/2022	\$694.55		\$694.55	5/19/2022	\$0.00	\$535,168.25	\$535,168.25	5/26/2022	\$445.60		\$445.60

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Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
5/26/2022	\$13,936.44		\$13,936.44	5/31/2022	\$42,212.04		\$42,212.04	6/1/2022	\$1,591.76		\$1,591.76
5/26/2022	\$1,349.00		\$1,349.00	5/31/2022	\$50,736.80		\$50,736.80	6/1/2022	\$384,607.82		\$384,607.82
5/26/2022	\$953.43		\$953.43	5/31/2022	\$12,722.59		\$12,722.59	6/1/2022	\$17,395.31		\$17,395.31
5/26/2022	\$81,137.97		\$81,137.97	5/31/2022	\$4,684.26		\$4,684.26	6/1/2022	\$336,397.00		\$336,397.00
5/26/2022	\$2,652.46		\$2,652.46	5/31/2022	\$1,540.76		\$1,540.76	6/1/2022	\$4,591.92		\$4,591.92
5/26/2022	\$2,089.47		\$2,089.47	5/31/2022	\$3,859.50		\$3,859.50	6/1/2022	\$40,721.83		\$40,721.83
5/26/2022	\$3,177.12		\$3,177.12	5/31/2022	\$6,240.80		\$6,240.80	6/1/2022	\$7,710.57		\$7,710.57
5/26/2022	\$2,877.02		\$2,877.02	5/31/2022	\$10,186.93		\$10,186.93	6/1/2022	\$12,474.08		\$12,474.08
5/26/2022	\$43,223.19		\$43,223.19	5/31/2022	\$13,472.14		\$13,472.14	6/1/2022	\$28,584.21		\$28,584.21
5/26/2022	\$4,191.52		\$4,191.52	5/31/2022	\$85,969.56		\$85,969.56	6/1/2022	\$1,177.18		\$1,177.18
5/26/2022	\$31,809.54		\$31,809.54	5/31/2022	\$3,240.66		\$3,240.66	6/1/2022	\$1,203.53		\$1,203.53
5/26/2022	\$2,285.85		\$2,285.85	5/31/2022	\$47,901.00		\$47,901.00	6/1/2022	\$4,183.81		\$4,183.81
5/26/2022	\$5,934.90		\$5,934.90	5/31/2022	\$9,573.58		\$9,573.58	6/1/2022	\$36,027.14		\$36,027.14
5/26/2022	\$76,320.61		\$76,320.61	5/31/2022	\$6,767.70		\$6,767.70	6/1/2022	\$763.16		\$763.16
5/26/2022	\$1,791.36		\$1,791.36	5/31/2022	\$16,163.00		\$16,163.00	6/1/2022	\$258,520.31		\$258,520.31
5/26/2022	\$3,244.21		\$3,244.21	5/31/2022	\$19,149.16		\$19,149.16	6/1/2022	\$11,299.29		\$11,299.29
5/26/2022	\$10,093.59		\$10,093.59	5/31/2022	\$25,000.00		\$25,000.00	6/1/2022	\$18,191.18		\$18,191.18
5/27/2022	\$1,352.21		\$1,352.21	5/31/2022	\$5,749.98		\$5,749.98	6/1/2022	\$111,409.84		\$111,409.84
5/27/2022	\$12,675.79		\$12,675.79	5/31/2022	\$109,399.15		\$109,399.15	6/1/2022	\$938.91		\$938.91
5/27/2022	\$11,448.02		\$11,448.02	5/31/2022	\$9,520.50		\$9,520.50	6/1/2022	\$115,835.08		\$115,835.08
5/27/2022	\$29,467.58		\$29,467.58	5/31/2022	\$664.08		\$664.08	6/2/2022	\$49,750.00		\$49,750.00
5/27/2022	\$2,223.28		\$2,223.28	5/31/2022	\$14,339.90		\$14,339.90	6/2/2022	\$6,615.42		\$6,615.42
5/27/2022	\$22,838.70		\$22,838.70	5/31/2022	\$2,230.30		\$2,230.30	6/2/2022	\$1,278.49		\$1,278.49
5/27/2022	\$630.03		\$630.03	5/31/2022	\$333,406.74		\$333,406.74	6/2/2022	\$877.59		\$877.59
5/27/2022	\$7,284.73		\$7,284.73	5/31/2022	\$347,529.18		\$347,529.18	6/2/2022	\$1,040.12		\$1,040.12
5/27/2022	\$1,288.63		\$1,288.63	5/31/2022	\$20,586.43		\$20,586.43	6/2/2022	\$2,385.91		\$2,385.91
5/27/2022	\$3,552.05		\$3,552.05	5/31/2022	\$34,931.65		\$34,931.65	6/2/2022	\$7,957.34		\$7,957.34
5/27/2022	\$7,772.14		\$7,772.14	5/31/2022	\$1,149,839.36		\$1,149,839.36	6/2/2022	\$2,869.00		\$2,869.00
5/27/2022	\$1,053.45		\$1,053.45	5/31/2022	\$1,225,935.44		\$1,225,935.44	6/2/2022	\$0.00	\$90,000.00	\$90,000.00
5/27/2022	\$4,768.64		\$4,768.64	6/1/2022	\$19,248.03		\$19,248.03	6/2/2022	\$7,022.71		\$7,022.71
5/27/2022	\$2,333.32		\$2,333.32	6/1/2022	\$15,701.14		\$15,701.14	6/2/2022	\$6,237.56		\$6,237.56
5/27/2022	\$10,047.47		\$10,047.47	6/1/2022	\$3,638.53		\$3,638.53	6/2/2022	\$3,550.31		\$3,550.31
5/27/2022	\$3,591.70		\$3,591.70	6/1/2022	\$1,109.30		\$1,109.30	6/2/2022	\$18,084.44		\$18,084.44
5/27/2022	\$8,904.61		\$8,904.61	6/1/2022	\$4,318.26		\$4,318.26	6/2/2022	\$40,721.83		\$40,721.83
5/27/2022	\$5,759.99		\$5,759.99	6/1/2022	\$4,856.69		\$4,856.69	6/2/2022	\$79,028.51		\$79,028.51
5/27/2022	\$7,400.00		\$7,400.00	6/1/2022	\$34,368.44		\$34,368.44	6/2/2022	\$2,220.26		\$2,220.26
5/27/2022	\$36,507.63		\$36,507.63	6/1/2022	\$5,114.91		\$5,114.91	6/2/2022	\$3,748.25		\$3,748.25
5/27/2022	\$42,041.04		\$42,041.04	6/1/2022	\$951.56		\$951.56	6/2/2022	\$30,367.30		\$30,367.30
5/27/2022	\$1,790.29		\$1,790.29	6/1/2022	\$1,162.67		\$1,162.67	6/2/2022	\$1,665.87		\$1,665.87
5/31/2022	\$8,899.74		\$8,899.74	6/1/2022	\$46,911.53		\$46,911.53	6/3/2022	\$8,430.06		\$8,430.06

2022 Schedule MB, Line 3(d) - Withdrawal Liability Amounts
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Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
6/3/2022	\$39,576.83		\$39,576.83	6/8/2022	\$949.61		\$949.61	6/15/2022	\$20,674.00		\$20,674.00
6/3/2022	\$1,317.53		\$1,317.53	6/9/2022	\$2,871.70		\$2,871.70	6/15/2022	\$2,316.56		\$2,316.56
6/3/2022	\$2,016.74		\$2,016.74	6/9/2022	\$2,201.42		\$2,201.42	6/15/2022	\$2,823.80		\$2,823.80
6/3/2022	\$15,625.04		\$15,625.04	6/9/2022	\$890.74		\$890.74	6/15/2022	\$2,877.02		\$2,877.02
6/3/2022	\$2,759.03		\$2,759.03	6/9/2022	\$4,868.98		\$4,868.98	6/15/2022	\$4,191.52		\$4,191.52
6/3/2022	\$2,846.06		\$2,846.06	6/9/2022	\$135,544.64		\$135,544.64	6/15/2022	\$3,832.85		\$3,832.85
6/3/2022	\$1,305.70		\$1,305.70	6/9/2022	\$1,062.37		\$1,062.37	6/16/2022	\$18,602.10		\$18,602.10
6/3/2022	\$703,421.11		\$703,421.11	6/9/2022	\$2,940.02		\$2,940.02	6/16/2022	\$24,589.74		\$24,589.74
6/3/2022	\$4,093.05		\$4,093.05	6/9/2022	\$1,500.50		\$1,500.50	6/16/2022	\$32,205.60		\$32,205.60
6/3/2022	\$1,352.01		\$1,352.01	6/9/2022	\$2,370.49		\$2,370.49	6/16/2022	\$49,976.85		\$49,976.85
6/3/2022	\$7,442.93		\$7,442.93	6/9/2022	\$2,430.57		\$2,430.57	6/17/2022	\$1,126.91		\$1,126.91
6/3/2022	\$7,836.24		\$7,836.24	6/9/2022	\$694.55		\$694.55	6/17/2022	\$2,316.81		\$2,316.81
6/6/2022	\$3,910.10		\$3,910.10	6/9/2022	\$1,150.45		\$1,150.45	6/17/2022	\$3,384.00		\$3,384.00
6/6/2022	\$1,640.33		\$1,640.33	6/9/2022	\$101,231.06		\$101,231.06	6/17/2022	\$13,803.97		\$13,803.97
6/6/2022	\$53.40		\$53.40	6/9/2022	\$2,571.30		\$2,571.30	6/17/2022	\$19,557.47		\$19,557.47
6/6/2022	\$11,420.96		\$11,420.96	6/10/2022	\$233.89		\$233.89	6/17/2022	\$4,027.19		\$4,027.19
6/6/2022	\$14,188.26		\$14,188.26	6/10/2022	\$1,136.85		\$1,136.85	6/17/2022	\$45,516.90		\$45,516.90
6/6/2022	\$15,279.18		\$15,279.18	6/10/2022	\$0.00	\$735,000.00	\$735,000.00	6/17/2022	\$6,577.54		\$6,577.54
6/6/2022	\$704.61		\$704.61	6/10/2022	\$5,043.60		\$5,043.60	6/17/2022	\$12,477.57		\$12,477.57
6/6/2022	\$714.07		\$714.07	6/10/2022	\$2,063.07		\$2,063.07	6/17/2022	\$1,556.27		\$1,556.27
6/6/2022	\$6,981.17		\$6,981.17	6/13/2022	\$991.77		\$991.77	6/21/2022	\$31,066.12		\$31,066.12
6/6/2022	\$5,951.46		\$5,951.46	6/13/2022	\$4,254.38		\$4,254.38	6/21/2022	\$40,673.97		\$40,673.97
6/6/2022	\$9,490.95		\$9,490.95	6/13/2022	\$503.45		\$503.45	6/21/2022	\$27,795.20		\$27,795.20
6/6/2022	\$55,540.80		\$55,540.80	6/13/2022	\$6,100.33		\$6,100.33	6/21/2022	\$36,204.80		\$36,204.80
6/6/2022	\$691.75		\$691.75	6/13/2022	\$2,836.68		\$2,836.68	6/21/2022	\$2,521.76		\$2,521.76
6/6/2022	\$877.55		\$877.55	6/13/2022	\$4,671.09		\$4,671.09	6/21/2022	\$4,887.11		\$4,887.11
6/6/2022	\$3,793.06		\$3,793.06	6/13/2022	\$27,098.54		\$27,098.54	6/21/2022	\$2,727.29		\$2,727.29
6/6/2022	\$4,631.94		\$4,631.94	6/13/2022	\$1,480.64		\$1,480.64	6/21/2022	\$412,946.74		\$412,946.74
6/7/2022	\$691.46		\$691.46	6/14/2022	\$1,928.12		\$1,928.12	6/21/2022	\$3,915.46		\$3,915.46
6/7/2022	\$15,706.07		\$15,706.07	6/14/2022	\$691.46		\$691.46	6/21/2022	\$63,065.91		\$63,065.91
6/7/2022	\$1,900.08		\$1,900.08	6/14/2022	\$0.00	\$159,714.73	\$159,714.73	6/21/2022	\$39,833.71		\$39,833.71
6/7/2022	\$13,979.35		\$13,979.35	6/14/2022	\$52,705.32		\$52,705.32	6/21/2022	\$3,625.20		\$3,625.20
6/7/2022	\$19,650.02		\$19,650.02	6/14/2022	\$20,111.27		\$20,111.27	6/21/2022	\$7,907.33		\$7,907.33
6/7/2022	\$7,399.82		\$7,399.82	6/14/2022	\$128,576.22		\$128,576.22	6/21/2022	\$2,988.45		\$2,988.45
6/7/2022	\$459.95		\$459.95	6/14/2022	\$1,418.04		\$1,418.04	6/21/2022	\$2,988.45		\$2,988.45
6/7/2022	\$32,500.00		\$32,500.00	6/14/2022	\$5,553.16		\$5,553.16	6/21/2022	\$35,000.00		\$35,000.00
6/7/2022	\$573.42		\$573.42	6/14/2022	\$4,491.31		\$4,491.31	6/21/2022	\$4,670.80		\$4,670.80
6/8/2022	\$9,358.90		\$9,358.90	6/14/2022	\$25,872.89		\$25,872.89	6/21/2022	\$4,772.25		\$4,772.25
6/8/2022	\$2,255.72		\$2,255.72	6/15/2022	\$9,066.86		\$9,066.86	6/21/2022	\$7,164.41		\$7,164.41
6/8/2022	\$3,082.51		\$3,082.51	6/15/2022	\$20,066.35		\$20,066.35	6/21/2022	\$5,683.80		\$5,683.80

2022 Schedule MB, Line 3(d) - Withdrawal Liability Amounts
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Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
6/22/2022	\$63,363.66		\$63,363.66	6/28/2022	\$15,069.24		\$15,069.24	6/30/2022	\$7,772.14		\$7,772.14
6/22/2022	\$14,486.06		\$14,486.06	6/28/2022	\$2,333.32		\$2,333.32	6/30/2022	\$6,237.56		\$6,237.56
6/22/2022	\$1,425.48		\$1,425.48	6/28/2022	\$704.61		\$704.61	6/30/2022	\$3,550.31		\$3,550.31
6/22/2022	\$843.56		\$843.56	6/28/2022	\$19,149.16		\$19,149.16	6/30/2022	\$18,084.44		\$18,084.44
6/22/2022	\$14,216.37		\$14,216.37	6/28/2022	\$3,591.70		\$3,591.70	6/30/2022	\$40,721.83		\$40,721.83
6/22/2022	\$38,930.71		\$38,930.71	6/28/2022	\$5,749.98		\$5,749.98	6/30/2022	\$43,223.19		\$43,223.19
6/22/2022	\$3,486.55		\$3,486.55	6/28/2022	\$3,748.25		\$3,748.25	6/30/2022	\$109,399.15		\$109,399.15
6/22/2022	\$7,446.85		\$7,446.85	6/28/2022	\$5,759.99		\$5,759.99	6/30/2022	\$8,904.61		\$8,904.61
6/22/2022	\$2,285.85		\$2,285.85	6/28/2022	\$7,400.00		\$7,400.00	6/30/2022	\$9,520.50		\$9,520.50
6/22/2022	\$12,501.01		\$12,501.01	6/28/2022	\$31,809.54		\$31,809.54	6/30/2022	\$664.08		\$664.08
6/23/2022	\$0.00	\$36,712.10	\$36,712.10	6/28/2022	\$1,482.95		\$1,482.95	6/30/2022	\$333,406.74		\$333,406.74
6/23/2022	\$2,781.92		\$2,781.92	6/28/2022	\$2,230.30		\$2,230.30	6/30/2022	\$347,529.18		\$347,529.18
6/23/2022	\$13,936.44		\$13,936.44	6/28/2022	\$3,244.21		\$3,244.21	6/30/2022	\$1,790.29		\$1,790.29
6/23/2022	\$29,467.58		\$29,467.58	6/29/2022	\$953.43		\$953.43	6/30/2022	\$20,586.43		\$20,586.43
6/23/2022	\$46,440.51		\$46,440.51	6/29/2022	\$2,327.06		\$2,327.06	6/30/2022	\$4,491.31		\$4,491.31
6/23/2022	\$81,137.97		\$81,137.97	6/29/2022	\$1,852.42		\$1,852.42	6/30/2022	\$34,931.65		\$34,931.65
6/23/2022	\$2,652.46		\$2,652.46	6/29/2022	\$920.07		\$920.07	6/30/2022	\$1,149,839.36		\$1,149,839.36
6/23/2022	\$6,330.61		\$6,330.61	6/29/2022	\$3,859.50		\$3,859.50	6/30/2022	\$1,225,935.44		\$1,225,935.44
6/23/2022	\$38,495.86		\$38,495.86	6/29/2022	\$6,240.80		\$6,240.80	6/30/2022	\$5,390.52		\$5,390.52
6/23/2022	\$3,177.12		\$3,177.12	6/29/2022	\$412,946.74		\$412,946.74	7/1/2022	\$1,109.30		\$1,109.30
6/23/2022	\$3,000.00		\$3,000.00	6/29/2022	\$1,900.48		\$1,900.48	7/1/2022	\$49,750.00		\$49,750.00
6/23/2022	\$5,934.90		\$5,934.90	6/29/2022	\$47,901.00		\$47,901.00	7/1/2022	\$4,318.26		\$4,318.26
6/24/2022	\$445.60		\$445.60	6/29/2022	\$17,395.31		\$17,395.31	7/1/2022	\$4,856.69		\$4,856.69
6/24/2022	\$131,940.55		\$131,940.55	6/29/2022	\$10,047.47		\$10,047.47	7/1/2022	\$34,368.44		\$34,368.44
6/24/2022	\$22,838.70		\$22,838.70	6/29/2022	\$16,163.00		\$16,163.00	7/1/2022	\$877.59		\$877.59
6/24/2022	\$4,684.26		\$4,684.26	6/29/2022	\$6,981.17		\$6,981.17	7/1/2022	\$85,969.56		\$85,969.56
6/24/2022	\$1,053.45		\$1,053.45	6/29/2022	\$36,507.63		\$36,507.63	7/1/2022	\$951.56		\$951.56
6/24/2022	\$4,021.15		\$4,021.15	6/29/2022	\$42,041.04		\$42,041.04	7/1/2022	\$5,043.60		\$5,043.60
6/24/2022	\$7,429.38		\$7,429.38	6/29/2022	\$115,835.08		\$115,835.08	7/1/2022	\$46,911.53		\$46,911.53
6/27/2022	\$11,448.02		\$11,448.02	6/29/2022	\$6,366.64		\$6,366.64	7/1/2022	\$3,552.05		\$3,552.05
6/27/2022	\$630.03		\$630.03	6/30/2022	\$19,248.03		\$19,248.03	7/1/2022	\$2,846.06		\$2,846.06
6/27/2022	\$1,123.54		\$1,123.54	6/30/2022	\$39,576.83		\$39,576.83	7/1/2022	\$384,607.82		\$384,607.82
6/27/2022	\$15,625.04		\$15,625.04	6/30/2022	\$6,615.42		\$6,615.42	7/1/2022	\$336,397.00		\$336,397.00
6/27/2022	\$3,503.98		\$3,503.98	6/30/2022	\$42,212.04		\$42,212.04	7/1/2022	\$4,591.92		\$4,591.92
6/27/2022	\$6,767.70		\$6,767.70	6/30/2022	\$50,736.80		\$50,736.80	7/1/2022	\$7,710.57		\$7,710.57
6/27/2022	\$1,154.77		\$1,154.77	6/30/2022	\$12,722.59		\$12,722.59	7/1/2022	\$12,474.08		\$12,474.08
6/27/2022	\$10,093.59		\$10,093.59	6/30/2022	\$1,540.76		\$1,540.76	7/1/2022	\$25,000.00		\$25,000.00
6/28/2022	\$12,675.79		\$12,675.79	6/30/2022	\$10,186.93		\$10,186.93	7/1/2022	\$28,584.21		\$28,584.21
6/28/2022	\$4,205.09		\$4,205.09	6/30/2022	\$13,472.14		\$13,472.14	7/1/2022	\$36,027.14		\$36,027.14
6/28/2022	\$7,284.73		\$7,284.73	6/30/2022	\$950.04		\$950.04	7/1/2022	\$763.16		\$763.16

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Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
7/1/2022	\$14,339.90		\$14,339.90	7/6/2022	\$1,177.18		\$1,177.18	7/12/2022	\$7,399.82		\$7,399.82
7/1/2022	\$258,520.31		\$258,520.31	7/7/2022	\$2,871.70		\$2,871.70	7/12/2022	\$20,111.27		\$20,111.27
7/1/2022	\$11,299.29		\$11,299.29	7/7/2022	\$3,910.10		\$3,910.10	7/12/2022	\$3,000.00		\$3,000.00
7/1/2022	\$18,191.18		\$18,191.18	7/7/2022	\$2,255.72		\$2,255.72	7/12/2022	\$1,339.10		\$1,339.10
7/1/2022	\$111,409.84		\$111,409.84	7/7/2022	\$135,544.64		\$135,544.64	7/12/2022	\$2,571.30		\$2,571.30
7/1/2022	\$938.91		\$938.91	7/7/2022	\$2,383.97		\$2,383.97	7/14/2022	\$991.77		\$991.77
7/5/2022	\$15,701.14		\$15,701.14	7/7/2022	\$101,231.06		\$101,231.06	7/14/2022	\$4,254.38		\$4,254.38
7/5/2022	\$30,346.74		\$30,346.74	7/7/2022	\$32,500.00		\$32,500.00	7/14/2022	\$2,810.66		\$2,810.66
7/5/2022	\$1,126.91		\$1,126.91	7/7/2022	\$573.42		\$573.42	7/14/2022	\$2,810.66		\$2,810.66
7/5/2022	\$1,640.33		\$1,640.33	7/8/2022	\$890.74		\$890.74	7/14/2022	\$4,887.11		\$4,887.11
7/5/2022	\$2,223.28		\$2,223.28	7/8/2022	\$15,706.07		\$15,706.07	7/14/2022	\$2,316.56		\$2,316.56
7/5/2022	\$2,016.74		\$2,016.74	7/8/2022	\$6,100.33		\$6,100.33	7/14/2022	\$1,616.61		\$1,616.61
7/5/2022	\$5,114.91		\$5,114.91	7/8/2022	\$233.89		\$233.89	7/14/2022	\$4,768.64		\$4,768.64
7/5/2022	\$7,957.34		\$7,957.34	7/8/2022	\$1,062.37		\$1,062.37	7/14/2022	\$52,705.32		\$52,705.32
7/5/2022	\$1,162.67		\$1,162.67	7/8/2022	\$459.95		\$459.95	7/14/2022	\$694.55		\$694.55
7/5/2022	\$1,591.76		\$1,591.76	7/8/2022	\$25,787.69		\$25,787.69	7/14/2022	\$9,301.05		\$9,301.05
7/5/2022	\$1,305.70		\$1,305.70	7/8/2022	\$1,352.01		\$1,352.01	7/14/2022	\$4,772.25		\$4,772.25
7/5/2022	\$1,500.50		\$1,500.50	7/8/2022	\$2,370.49		\$2,370.49	7/14/2022	\$7,164.41		\$7,164.41
7/5/2022	\$703,421.11		\$703,421.11	7/8/2022	\$2,086.69		\$2,086.69	7/15/2022	\$8,899.74		\$8,899.74
7/5/2022	\$2,089.47		\$2,089.47	7/8/2022	\$1,150.45		\$1,150.45	7/15/2022	\$9,066.86		\$9,066.86
7/5/2022	\$9,573.58		\$9,573.58	7/8/2022	\$1,791.36		\$1,791.36	7/15/2022	\$20,066.35		\$20,066.35
7/5/2022	\$7,442.93		\$7,442.93	7/8/2022	\$7,429.38		\$7,429.38	7/15/2022	\$20,674.00		\$20,674.00
7/5/2022	\$2,430.57		\$2,430.57	7/8/2022	\$27,098.54		\$27,098.54	7/15/2022	\$3,082.51		\$3,082.51
7/5/2022	\$76,320.61		\$76,320.61	7/8/2022	\$1,665.87		\$1,665.87	7/15/2022	\$2,869.00		\$2,869.00
7/5/2022	\$30,367.30		\$30,367.30	7/8/2022	\$4,631.94		\$4,631.94	7/15/2022	\$3,625.20		\$3,625.20
7/5/2022	\$877.55		\$877.55	7/11/2022	\$2,201.42		\$2,201.42	7/15/2022	\$2,877.02		\$2,877.02
7/6/2022	\$8,430.06		\$8,430.06	7/11/2022	\$9,358.90		\$9,358.90	7/15/2022	\$12,477.57		\$12,477.57
7/6/2022	\$1,317.53		\$1,317.53	7/11/2022	\$4,868.98		\$4,868.98	7/15/2022	\$4,671.09		\$4,671.09
7/6/2022	\$3,638.53		\$3,638.53	7/11/2022	\$503.45		\$503.45	7/15/2022	\$1,556.27		\$1,556.27
7/6/2022	\$1,349.00		\$1,349.00	7/11/2022	\$1,040.12		\$1,040.12	7/15/2022	\$1,339.10		\$1,339.10
7/6/2022	\$3,589.88		\$3,589.88	7/11/2022	\$2,385.91		\$2,385.91	7/15/2022	\$12,501.01		\$12,501.01
7/6/2022	\$1,278.49		\$1,278.49	7/11/2022	\$19,650.02		\$19,650.02	7/15/2022	\$24,589.74		\$24,589.74
7/6/2022	\$3,146.88		\$3,146.88	7/11/2022	\$2,089.47		\$2,089.47	7/15/2022	\$32,205.60		\$32,205.60
7/6/2022	\$14,188.26		\$14,188.26	7/11/2022	\$2,220.26		\$2,220.26	7/15/2022	\$49,976.85		\$49,976.85
7/6/2022	\$1,842.34		\$1,842.34	7/11/2022	\$9,490.95		\$9,490.95	7/15/2022	\$4,670.80		\$4,670.80
7/6/2022	\$2,759.03		\$2,759.03	7/11/2022	\$55,540.80		\$55,540.80	7/15/2022	\$2,063.07		\$2,063.07
7/6/2022	\$1,288.63		\$1,288.63	7/11/2022	\$691.75		\$691.75	7/15/2022	\$3,832.85		\$3,832.85
7/6/2022	\$7,022.71		\$7,022.71	7/12/2022	\$2,836.68		\$2,836.68	7/15/2022	\$7,836.24		\$7,836.24
7/6/2022	\$119,750.34		\$119,750.34	7/12/2022	\$2,823.80		\$2,823.80	7/18/2022	\$1,928.12		\$1,928.12
7/6/2022	\$714.07		\$714.07	7/12/2022	\$2,940.02		\$2,940.02	7/18/2022	\$1,136.85		\$1,136.85

2022 Schedule MB, Line 3(d) - Withdrawal Liability Amounts
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Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
7/18/2022	\$3,915.46		\$3,915.46	7/25/2022	\$1,288.63		\$1,288.63	7/28/2022	\$2,230.30		\$2,230.30
7/18/2022	\$6,577.54		\$6,577.54	7/25/2022	\$38,495.86		\$38,495.86	7/28/2022	\$3,244.21		\$3,244.21
7/18/2022	\$1,418.04		\$1,418.04	7/25/2022	\$3,591.70		\$3,591.70	7/28/2022	\$42,041.04		\$42,041.04
7/18/2022	\$5,553.16		\$5,553.16	7/25/2022	\$949.61		\$949.61	7/28/2022	\$6,366.64		\$6,366.64
7/18/2022	\$41,165.82		\$41,165.82	7/25/2022	\$7,400.00		\$7,400.00	7/29/2022	\$19,248.03		\$19,248.03
7/18/2022	\$133,834.18		\$133,834.18	7/25/2022	\$4,021.15		\$4,021.15	7/29/2022	\$3,638.53		\$3,638.53
7/19/2022	\$2,316.81		\$2,316.81	7/25/2022	\$1,154.77		\$1,154.77	7/29/2022	\$42,212.04		\$42,212.04
7/19/2022	\$3,384.00		\$3,384.00	7/26/2022	\$12,722.59		\$12,722.59	7/29/2022	\$50,736.80		\$50,736.80
7/19/2022	\$691.46		\$691.46	7/26/2022	\$0.00	\$1,300,000.00	\$1,300,000.00	7/29/2022	\$2,727.29		\$2,727.29
7/19/2022	\$6,394.07		\$6,394.07	7/26/2022	\$950.04		\$950.04	7/29/2022	\$3,859.50		\$3,859.50
7/19/2022	\$14,216.37		\$14,216.37	7/26/2022	\$15,069.24		\$15,069.24	7/29/2022	\$6,240.80		\$6,240.80
7/19/2022	\$63,065.91		\$63,065.91	7/26/2022	\$1,915.51		\$1,915.51	7/29/2022	\$15,625.04		\$15,625.04
7/19/2022	\$3,177.12		\$3,177.12	7/26/2022	\$1,915.51		\$1,915.51	7/29/2022	\$951.56		\$951.56
7/19/2022	\$25,872.89		\$25,872.89	7/26/2022	\$1,915.51		\$1,915.51	7/29/2022	\$6,330.61		\$6,330.61
7/20/2022	\$31,066.12		\$31,066.12	7/27/2022	\$12,675.79		\$12,675.79	7/29/2022	\$1,591.76		\$1,591.76
7/20/2022	\$40,673.97		\$40,673.97	7/27/2022	\$4,684.26		\$4,684.26	7/29/2022	\$1,062.37		\$1,062.37
7/20/2022	\$27,795.20		\$27,795.20	7/27/2022	\$16,163.00		\$16,163.00	7/29/2022	\$7,772.14		\$7,772.14
7/20/2022	\$36,204.80		\$36,204.80	7/27/2022	\$4,191.52		\$4,191.52	7/29/2022	\$2,333.32		\$2,333.32
7/21/2022	\$13,936.44		\$13,936.44	7/27/2022	\$10,093.59		\$10,093.59	7/29/2022	\$17,395.31		\$17,395.31
7/21/2022	\$630.03		\$630.03	7/27/2022	\$115,835.08		\$115,835.08	7/29/2022	\$9,573.58		\$9,573.58
7/21/2022	\$46,440.51		\$46,440.51	7/28/2022	\$30,346.74		\$30,346.74	7/29/2022	\$7,442.93		\$7,442.93
7/21/2022	\$81,137.97		\$81,137.97	7/28/2022	\$29,467.58		\$29,467.58	7/29/2022	\$3,625.20		\$3,625.20
7/21/2022	\$843.56		\$843.56	7/28/2022	\$22,838.70		\$22,838.70	7/29/2022	\$25,000.00		\$25,000.00
7/21/2022	\$39,833.71		\$39,833.71	7/28/2022	\$2,327.06		\$2,327.06	7/29/2022	\$109,399.15		\$109,399.15
7/21/2022	\$7,907.33		\$7,907.33	7/28/2022	\$1,852.42		\$1,852.42	7/29/2022	\$36,507.63		\$36,507.63
7/21/2022	\$5,683.80		\$5,683.80	7/28/2022	\$920.07		\$920.07	7/29/2022	\$350,000.00		\$350,000.00
7/22/2022	\$63,363.66		\$63,363.66	7/28/2022	\$1,540.76		\$1,540.76	7/29/2022	\$333,406.74		\$333,406.74
7/22/2022	\$13,803.97		\$13,803.97	7/28/2022	\$7,284.73		\$7,284.73	7/29/2022	\$347,529.18		\$347,529.18
7/22/2022	\$19,557.47		\$19,557.47	7/28/2022	\$7,957.34		\$7,957.34	7/29/2022	\$1,790.29		\$1,790.29
7/22/2022	\$4,027.19		\$4,027.19	7/28/2022	\$412,946.74		\$412,946.74	7/29/2022	\$34,931.65		\$34,931.65
7/22/2022	\$14,486.06		\$14,486.06	7/28/2022	\$1,900.48		\$1,900.48	7/29/2022	\$1,149,839.36		\$1,149,839.36
7/22/2022	\$38,930.71		\$38,930.71	7/28/2022	\$10,047.47		\$10,047.47	7/29/2022	\$1,225,935.44		\$1,225,935.44
7/22/2022	\$4,768.64		\$4,768.64	7/28/2022	\$40,721.83		\$40,721.83	7/29/2022	\$1,480.64		\$1,480.64
7/22/2022	\$7,446.85		\$7,446.85	7/28/2022	\$5,749.98		\$5,749.98	8/1/2022	\$11,448.02		\$11,448.02
7/25/2022	\$445.60		\$445.60	7/28/2022	\$5,759.99		\$5,759.99	8/1/2022	\$2,781.92		\$2,781.92
7/25/2022	\$1,349.00		\$1,349.00	7/28/2022	\$31,809.54		\$31,809.54	8/1/2022	\$15,701.14		\$15,701.14
7/25/2022	\$2,223.28		\$2,223.28	7/28/2022	\$2,285.85		\$2,285.85	8/1/2022	\$1,109.30		\$1,109.30
7/25/2022	\$131,940.55		\$131,940.55	7/28/2022	\$5,934.90		\$5,934.90	8/1/2022	\$953.43		\$953.43
7/25/2022	\$4,205.09		\$4,205.09	7/28/2022	\$1,482.95		\$1,482.95	8/1/2022	\$1,640.33		\$1,640.33
7/25/2022	\$2,652.46		\$2,652.46	7/28/2022	\$76,320.61		\$76,320.61	8/1/2022	\$4,318.26		\$4,318.26

2022 Schedule MB, Line 3(d) - Withdrawal Liability Amounts
Central States, Southeast and Southwest Areas Pension Plan

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Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
8/1/2022	\$1,123.54		\$1,123.54	8/2/2022	\$2,255.72		\$2,255.72	8/5/2022	\$101,231.06		\$101,231.06
8/1/2022	\$4,856.69		\$4,856.69	8/2/2022	\$6,615.42		\$6,615.42	8/5/2022	\$1,791.36		\$1,791.36
8/1/2022	\$34,368.44		\$34,368.44	8/2/2022	\$1,278.49		\$1,278.49	8/8/2022	\$8,899.74		\$8,899.74
8/1/2022	\$14,188.26		\$14,188.26	8/2/2022	\$2,016.74		\$2,016.74	8/8/2022	\$991.77		\$991.77
8/1/2022	\$5,114.91		\$5,114.91	8/2/2022	\$49,895.00		\$49,895.00	8/8/2022	\$2,871.70		\$2,871.70
8/1/2022	\$10,186.93		\$10,186.93	8/2/2022	\$703,421.11		\$703,421.11	8/8/2022	\$2,201.42		\$2,201.42
8/1/2022	\$13,472.14		\$13,472.14	8/2/2022	\$47,901.00		\$47,901.00	8/8/2022	\$890.74		\$890.74
8/1/2022	\$85,969.56		\$85,969.56	8/2/2022	\$640.88		\$640.88	8/8/2022	\$4,868.98		\$4,868.98
8/1/2022	\$5,043.60		\$5,043.60	8/2/2022	\$7,710.57		\$7,710.57	8/8/2022	\$1,040.12		\$1,040.12
8/1/2022	\$1,162.67		\$1,162.67	8/2/2022	\$12,474.08		\$12,474.08	8/8/2022	\$135,544.64		\$135,544.64
8/1/2022	\$46,911.53		\$46,911.53	8/2/2022	\$3,748.25		\$3,748.25	8/8/2022	\$19,650.02		\$19,650.02
8/1/2022	\$3,552.05		\$3,552.05	8/2/2022	\$8,904.61		\$8,904.61	8/8/2022	\$1,500.50		\$1,500.50
8/1/2022	\$2,846.06		\$2,846.06	8/2/2022	\$30,367.30		\$30,367.30	8/8/2022	\$459.95		\$459.95
8/1/2022	\$7,022.71		\$7,022.71	8/2/2022	\$4,491.31		\$4,491.31	8/8/2022	\$1,352.01		\$1,352.01
8/1/2022	\$1,053.45		\$1,053.45	8/2/2022	\$4,631.94		\$4,631.94	8/8/2022	\$6,981.17		\$6,981.17
8/1/2022	\$2,089.47		\$2,089.47	8/3/2022	\$8,430.06		\$8,430.06	8/8/2022	\$691.75		\$691.75
8/1/2022	\$704.61		\$704.61	8/3/2022	\$2,385.91		\$2,385.91	8/8/2022	\$32,500.00		\$32,500.00
8/1/2022	\$384,607.82		\$384,607.82	8/3/2022	\$3,486.55		\$3,486.55	8/8/2022	\$1,556.27		\$1,556.27
8/1/2022	\$336,397.00		\$336,397.00	8/3/2022	\$1,305.70		\$1,305.70	8/8/2022	\$877.55		\$877.55
8/1/2022	\$4,591.92		\$4,591.92	8/3/2022	\$6,237.56		\$6,237.56	8/8/2022	\$27,098.54		\$27,098.54
8/1/2022	\$6,767.70		\$6,767.70	8/3/2022	\$3,550.31		\$3,550.31	8/8/2022	\$1,665.87		\$1,665.87
8/1/2022	\$119,750.34		\$119,750.34	8/3/2022	\$18,084.44		\$18,084.44	8/9/2022	\$1,928.12		\$1,928.12
8/1/2022	\$19,149.16		\$19,149.16	8/3/2022	\$43,223.19		\$43,223.19	8/9/2022	\$4,887.11		\$4,887.11
8/1/2022	\$2,430.39		\$2,430.39	8/3/2022	\$1,177.18		\$1,177.18	8/9/2022	\$709.17		\$709.17
8/1/2022	\$28,584.21		\$28,584.21	8/3/2022	\$9,490.95		\$9,490.95	8/9/2022	\$2,836.68		\$2,836.68
8/1/2022	\$9,520.50		\$9,520.50	8/3/2022	\$55,540.80		\$55,540.80	8/9/2022	\$1,136.85		\$1,136.85
8/1/2022	\$2,086.69		\$2,086.69	8/3/2022	\$1,896.53		\$1,896.53	8/9/2022	\$2,940.02		\$2,940.02
8/1/2022	\$664.08		\$664.08	8/4/2022	\$39,576.83		\$39,576.83	8/9/2022	\$20,111.27		\$20,111.27
8/1/2022	\$36,027.14		\$36,027.14	8/4/2022	\$7,399.82		\$7,399.82	8/9/2022	\$1,418.04		\$1,418.04
8/1/2022	\$763.16		\$763.16	8/4/2022	\$2,220.26		\$2,220.26	8/9/2022	\$1,339.10		\$1,339.10
8/1/2022	\$14,339.90		\$14,339.90	8/4/2022	\$714.07		\$714.07	8/10/2022	\$31,066.12		\$31,066.12
8/1/2022	\$258,520.31		\$258,520.31	8/4/2022	\$2,430.57		\$2,430.57	8/10/2022	\$2,810.66		\$2,810.66
8/1/2022	\$11,299.29		\$11,299.29	8/4/2022	\$573.42		\$573.42	8/10/2022	\$233.89		\$233.89
8/1/2022	\$18,191.18		\$18,191.18	8/4/2022	\$7,429.38		\$7,429.38	8/10/2022	\$4,671.09		\$4,671.09
8/1/2022	\$111,409.84		\$111,409.84	8/4/2022	\$1,480.64		\$1,480.64	8/10/2022	\$694.55		\$694.55
8/1/2022	\$938.91		\$938.91	8/5/2022	\$9,358.90		\$9,358.90	8/10/2022	\$32,205.60		\$32,205.60
8/1/2022	\$20,586.43		\$20,586.43	8/5/2022	\$503.45		\$503.45	8/10/2022	\$49,976.85		\$49,976.85
8/2/2022	\$1,317.53		\$1,317.53	8/5/2022	\$15,706.07		\$15,706.07	8/11/2022	\$2,869.00		\$2,869.00
8/2/2022	\$1,126.91		\$1,126.91	8/5/2022	\$877.59		\$877.59	8/11/2022	\$1,150.45		\$1,150.45
8/2/2022	\$49,750.00		\$49,750.00	8/5/2022	\$2,759.03		\$2,759.03	8/12/2022	\$4,254.38		\$4,254.38

2022 Schedule MB, Line 3(d) - Withdrawal Liability Amounts
Central States, Southeast and Southwest Areas Pension Plan

EIN 36-6044243/PN 001

Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
8/12/2022	\$6,100.33		\$6,100.33	8/22/2022	\$1,288.63		\$1,288.63	8/26/2022	\$30,344.60		\$30,344.60
8/12/2022	\$2,316.56		\$2,316.56	8/22/2022	\$4,768.64		\$4,768.64	8/26/2022	\$1,053.45		\$1,053.45
8/12/2022	\$3,082.51		\$3,082.51	8/22/2022	\$39,833.71		\$39,833.71	8/26/2022	\$5,759.99		\$5,759.99
8/12/2022	\$6,577.54		\$6,577.54	8/22/2022	\$7,907.33		\$7,907.33	8/26/2022	\$12,501.01		\$12,501.01
8/12/2022	\$52,705.32		\$52,705.32	8/22/2022	\$4,191.52		\$4,191.52	8/26/2022	\$3,244.21		\$3,244.21
8/12/2022	\$949.61		\$949.61	8/22/2022	\$9,520.50		\$9,520.50	8/26/2022	\$7,836.24		\$7,836.24
8/12/2022	\$2,063.07		\$2,063.07	8/22/2022	\$1,791.36		\$1,791.36	8/29/2022	\$1,126.91		\$1,126.91
8/12/2022	\$4,772.25		\$4,772.25	8/22/2022	\$1,790.29		\$1,790.29	8/29/2022	\$1,640.33		\$1,640.33
8/12/2022	\$7,164.41		\$7,164.41	8/23/2022	\$14,486.06		\$14,486.06	8/29/2022	\$24.18		\$24.18
8/12/2022	\$5,683.80		\$5,683.80	8/23/2022	\$2,652.46		\$2,652.46	8/29/2022	\$2,316.81		\$2,316.81
8/15/2022	\$9,066.86		\$9,066.86	8/23/2022	\$2,285.85		\$2,285.85	8/29/2022	\$3,384.00		\$3,384.00
8/15/2022	\$20,066.35		\$20,066.35	8/23/2022	\$1,482.95		\$1,482.95	8/29/2022	\$14,188.26		\$14,188.26
8/15/2022	\$20,674.00		\$20,674.00	8/24/2022	\$445.60		\$445.60	8/29/2022	\$2,327.06		\$2,327.06
8/15/2022	\$24,589.74		\$24,589.74	8/24/2022	\$8,899.74		\$8,899.74	8/29/2022	\$1,852.42		\$1,852.42
8/15/2022	\$2,330.60		\$2,330.60	8/24/2022	\$12,675.79		\$12,675.79	8/29/2022	\$920.07		\$920.07
8/15/2022	\$3,832.85		\$3,832.85	8/24/2022	\$131,940.55		\$131,940.55	8/29/2022	\$3,859.50		\$3,859.50
8/16/2022	\$691.46		\$691.46	8/24/2022	\$4,205.09		\$4,205.09	8/29/2022	\$6,240.80		\$6,240.80
8/16/2022	\$843.56		\$843.56	8/24/2022	\$4,027.19		\$4,027.19	8/29/2022	\$1,900.48		\$1,900.48
8/16/2022	\$1,616.61		\$1,616.61	8/24/2022	\$15,625.04		\$15,625.04	8/29/2022	\$3,552.05		\$3,552.05
8/16/2022	\$3,177.12		\$3,177.12	8/24/2022	\$38,930.71		\$38,930.71	8/29/2022	\$6,767.70		\$6,767.70
8/16/2022	\$3,000.00		\$3,000.00	8/24/2022	\$7,446.85		\$7,446.85	8/29/2022	\$664.08		\$664.08
8/16/2022	\$25,872.89		\$25,872.89	8/24/2022	\$5,749.98		\$5,749.98	8/29/2022	\$36,507.63		\$36,507.63
8/16/2022	\$4,670.80		\$4,670.80	8/24/2022	\$4,021.15		\$4,021.15	8/29/2022	\$31,809.54		\$31,809.54
8/16/2022	\$2,571.30		\$2,571.30	8/24/2022	\$2,827.38		\$2,827.38	8/29/2022	\$7,429.38		\$7,429.38
8/17/2022	\$2,877.02		\$2,877.02	8/24/2022	\$9,301.05		\$9,301.05	8/29/2022	\$1,896.53		\$1,896.53
8/18/2022	\$3,915.46		\$3,915.46	8/24/2022	\$76,320.61		\$76,320.61	8/30/2022	\$3,638.53		\$3,638.53
8/18/2022	\$12,477.57		\$12,477.57	8/25/2022	\$30,346.74		\$30,346.74	8/30/2022	\$953.43		\$953.43
8/18/2022	\$5,553.16		\$5,553.16	8/25/2022	\$29,467.58		\$29,467.58	8/30/2022	\$630.03		\$630.03
8/19/2022	\$27,795.20		\$27,795.20	8/25/2022	\$22,838.70		\$22,838.70	8/30/2022	\$12,722.59		\$12,722.59
8/19/2022	\$36,204.80		\$36,204.80	8/25/2022	\$46,440.51		\$46,440.51	8/30/2022	\$1,591.76		\$1,591.76
8/19/2022	\$13,803.97		\$13,803.97	8/25/2022	\$81,137.97		\$81,137.97	8/30/2022	\$7,772.14		\$7,772.14
8/19/2022	\$19,557.47		\$19,557.47	8/25/2022	\$4,684.26		\$4,684.26	8/30/2022	\$2,089.47		\$2,089.47
8/19/2022	\$14,216.37		\$14,216.37	8/25/2022	\$1,162.67		\$1,162.67	8/30/2022	\$47,901.00		\$47,901.00
8/19/2022	\$63,065.91		\$63,065.91	8/25/2022	\$38,495.86		\$38,495.86	8/30/2022	\$1,946.71		\$1,946.71
8/19/2022	\$2,988.45		\$2,988.45	8/25/2022	\$3,591.70		\$3,591.70	8/30/2022	\$19,149.16		\$19,149.16
8/19/2022	\$2,988.45		\$2,988.45	8/25/2022	\$7,400.00		\$7,400.00	8/30/2022	\$109,399.15		\$109,399.15
8/22/2022	\$11,448.02		\$11,448.02	8/25/2022	\$1,154.77		\$1,154.77	8/30/2022	\$2,230.30		\$2,230.30
8/22/2022	\$63,363.66		\$63,363.66	8/25/2022	\$10,093.59		\$10,093.59	8/30/2022	\$42,041.04		\$42,041.04
8/22/2022	\$40,673.97		\$40,673.97	8/26/2022	\$7,284.73		\$7,284.73	8/31/2022	\$15,701.14		\$15,701.14
8/22/2022	\$2,727.29		\$2,727.29	8/26/2022	\$6,330.61		\$6,330.61	8/31/2022	\$3,910.10		\$3,910.10

2022 Schedule MB, Line 3(d) - Withdrawal Liability Amounts
Central States, Southeast and Southwest Areas Pension Plan

EIN 36-6044243/PN 001

Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
8/31/2022	\$1,349.00		\$1,349.00	9/1/2022	\$85,969.56		\$85,969.56	9/6/2022	\$0.02		\$0.02
8/31/2022	\$890.74		\$890.74	9/1/2022	\$2,823.80		\$2,823.80	9/6/2022	\$13,472.12		\$13,472.12
8/31/2022	\$42,212.04		\$42,212.04	9/1/2022	\$1,900.48		\$1,900.48	9/6/2022	\$6,237.56		\$6,237.56
8/31/2022	\$50,736.80		\$50,736.80	9/1/2022	\$5,043.60		\$5,043.60	9/6/2022	\$3,550.31		\$3,550.31
8/31/2022	\$1,540.76		\$1,540.76	9/1/2022	\$46,911.53		\$46,911.53	9/6/2022	\$714.07		\$714.07
8/31/2022	\$412,946.74		\$412,946.74	9/1/2022	\$2,846.06		\$2,846.06	9/6/2022	\$691.75		\$691.75
8/31/2022	\$2,759.03		\$2,759.03	9/1/2022	\$7,022.71		\$7,022.71	9/6/2022	\$101,231.06		\$101,231.06
8/31/2022	\$951.56		\$951.56	9/1/2022	\$15,069.24		\$15,069.24	9/6/2022	\$573.42		\$573.42
8/31/2022	\$1,305.70		\$1,305.70	9/1/2022	\$7,399.82		\$7,399.82	9/6/2022	\$27,098.54		\$27,098.54
8/31/2022	\$18,084.44		\$18,084.44	9/1/2022	\$384,607.82		\$384,607.82	9/6/2022	\$1,665.87		\$1,665.87
8/31/2022	\$2,333.32		\$2,333.32	9/1/2022	\$336,397.00		\$336,397.00	9/7/2022	\$49,750.00		\$49,750.00
8/31/2022	\$704.61		\$704.61	9/1/2022	\$4,591.92		\$4,591.92	9/7/2022	\$9,510.58		\$9,510.58
8/31/2022	\$17,395.31		\$17,395.31	9/1/2022	\$7,710.57		\$7,710.57	9/7/2022	\$2,869.00		\$2,869.00
8/31/2022	\$10,047.47		\$10,047.47	9/1/2022	\$12,474.08		\$12,474.08	9/7/2022	\$703,421.11		\$703,421.11
8/31/2022	\$9,573.58		\$9,573.58	9/1/2022	\$25,000.00		\$25,000.00	9/7/2022	\$459.95		\$459.95
8/31/2022	\$40,721.83		\$40,721.83	9/1/2022	\$3,748.25		\$3,748.25	9/7/2022	\$2,430.57		\$2,430.57
8/31/2022	\$16,163.00		\$16,163.00	9/1/2022	\$6,981.17		\$6,981.17	9/7/2022	\$1,150.45		\$1,150.45
8/31/2022	\$43,223.19		\$43,223.19	9/1/2022	\$28,584.21		\$28,584.21	9/8/2022	\$2,871.70		\$2,871.70
8/31/2022	\$14,339.90		\$14,339.90	9/1/2022	\$36,027.14		\$36,027.14	9/8/2022	\$6,615.42		\$6,615.42
8/31/2022	\$5,934.90		\$5,934.90	9/1/2022	\$9,490.95		\$9,490.95	9/8/2022	\$15,706.07		\$15,706.07
8/31/2022	\$938.91		\$938.91	9/1/2022	\$55,540.80		\$55,540.80	9/8/2022	\$950.04		\$950.04
8/31/2022	\$877.55		\$877.55	9/1/2022	\$763.16		\$763.16	9/8/2022	\$3,082.51		\$3,082.51
8/31/2022	\$333,406.74		\$333,406.74	9/1/2022	\$3,000.00		\$3,000.00	9/8/2022	\$135,544.64		\$135,544.64
8/31/2022	\$347,529.18		\$347,529.18	9/1/2022	\$258,520.31		\$258,520.31	9/8/2022	\$1,062.37		\$1,062.37
8/31/2022	\$20,586.43		\$20,586.43	9/1/2022	\$11,299.29		\$11,299.29	9/8/2022	\$3,486.55		\$3,486.55
8/31/2022	\$115,835.08		\$115,835.08	9/1/2022	\$18,191.18		\$18,191.18	9/8/2022	\$19,650.02		\$19,650.02
8/31/2022	\$32,948.05		\$32,948.05	9/1/2022	\$111,409.84		\$111,409.84	9/8/2022	\$2,940.02		\$2,940.02
8/31/2022	\$1,149,839.36		\$1,149,839.36	9/1/2022	\$4,491.31		\$4,491.31	9/8/2022	\$8,904.61		\$8,904.61
8/31/2022	\$1,225,935.44		\$1,225,935.44	9/1/2022	\$4,631.94		\$4,631.94	9/8/2022	\$30,367.30		\$30,367.30
9/1/2022	\$39,576.83		\$39,576.83	9/2/2022	\$19,248.03		\$19,248.03	9/9/2022	\$1,123.54		\$1,123.54
9/1/2022	\$1,317.53		\$1,317.53	9/2/2022	\$2,255.72		\$2,255.72	9/9/2022	\$5,951.46		\$5,951.46
9/1/2022	\$1,109.30		\$1,109.30	9/2/2022	\$1,278.49		\$1,278.49	9/12/2022	\$4,868.98		\$4,868.98
9/1/2022	\$3,910.10		\$3,910.10	9/2/2022	\$2,016.74		\$2,016.74	9/12/2022	\$233.89		\$233.89
9/1/2022	\$4,318.26		\$4,318.26	9/2/2022	\$877.59		\$877.59	9/12/2022	\$2,836.68		\$2,836.68
9/1/2022	\$4,856.69		\$4,856.69	9/2/2022	\$7,442.93		\$7,442.93	9/12/2022	\$1,500.50		\$1,500.50
9/1/2022	\$34,368.44		\$34,368.44	9/2/2022	\$2,220.26		\$2,220.26	9/12/2022	\$2,370.49		\$2,370.49
9/1/2022	\$5,114.91		\$5,114.91	9/6/2022	\$8,430.06		\$8,430.06	9/12/2022	\$2,086.69		\$2,086.69
9/1/2022	\$1,040.12		\$1,040.12	9/6/2022	\$2,223.28		\$2,223.28	9/12/2022	\$697.59		\$697.59
9/1/2022	\$2,385.91		\$2,385.91	9/6/2022	\$10,186.90		\$10,186.90	9/12/2022	\$6,366.64		\$6,366.64
9/1/2022	\$7,957.34		\$7,957.34	9/6/2022	\$0.03		\$0.03	9/12/2022	\$2,063.07		\$2,063.07

2022 Schedule MB, Line 3(d) - Withdrawal Liability Amounts
Central States, Southeast and Southwest Areas Pension Plan

EIN 36-6044243/PN 001

Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
9/13/2022	\$991.77		\$991.77	9/20/2022	\$27,795.20		\$27,795.20	9/26/2022	\$145.60		\$145.60
9/13/2022	\$2,316.56		\$2,316.56	9/20/2022	\$36,204.80		\$36,204.80	9/26/2022	\$5,749.98		\$5,749.98
9/13/2022	\$203.17		\$203.17	9/20/2022	\$2,652.46		\$2,652.46	9/26/2022	\$4,021.15		\$4,021.15
9/13/2022	\$13,979.35		\$13,979.35	9/20/2022	\$63,065.91		\$63,065.91	9/26/2022	\$32,500.00		\$32,500.00
9/13/2022	\$25,761.26		\$25,761.26	9/20/2022	\$1,616.61		\$1,616.61	9/26/2022	\$1,154.77		\$1,154.77
9/13/2022	\$3,177.12		\$3,177.12	9/20/2022	\$3,591.70		\$3,591.70	9/26/2022	\$1,339.10		\$1,339.10
9/13/2022	\$4,671.09		\$4,671.09	9/21/2022	\$445.60		\$445.60	9/26/2022	\$2,230.30		\$2,230.30
9/13/2022	\$4,772.25		\$4,772.25	9/21/2022	\$2,810.66		\$2,810.66	9/27/2022	\$30,346.74		\$30,346.74
9/13/2022	\$7,164.41		\$7,164.41	9/21/2022	\$29,467.58		\$29,467.58	9/27/2022	\$3,589.88		\$3,589.88
9/14/2022	\$2,201.42		\$2,201.42	9/21/2022	\$3,486.55		\$3,486.55	9/27/2022	\$2,316.81		\$2,316.81
9/14/2022	\$52,705.32		\$52,705.32	9/21/2022	\$4,768.64		\$4,768.64	9/27/2022	\$3,384.00		\$3,384.00
9/14/2022	\$5,683.80		\$5,683.80	9/21/2022	\$39,833.71		\$39,833.71	9/27/2022	\$46,440.51		\$46,440.51
9/15/2022	\$4,254.38		\$4,254.38	9/21/2022	\$7,907.33		\$7,907.33	9/27/2022	\$14,188.26		\$14,188.26
9/15/2022	\$691.46		\$691.46	9/21/2022	\$9,520.50		\$9,520.50	9/27/2022	\$4,887.11		\$4,887.11
9/15/2022	\$1,136.85		\$1,136.85	9/21/2022	\$2,285.85		\$2,285.85	9/27/2022	\$1,900.48		\$1,900.48
9/15/2022	\$20,111.27		\$20,111.27	9/21/2022	\$9,301.05		\$9,301.05	9/27/2022	\$704.61		\$704.61
9/15/2022	\$1,556.27		\$1,556.27	9/21/2022	\$4,670.80		\$4,670.80	9/27/2022	\$43,223.19		\$43,223.19
9/15/2022	\$3,832.85		\$3,832.85	9/22/2022	\$11,448.02		\$11,448.02	9/27/2022	\$7,400.00		\$7,400.00
9/16/2022	\$1,928.12		\$1,928.12	9/22/2022	\$63,363.66		\$63,363.66	9/27/2022	\$1,482.95		\$1,482.95
9/16/2022	\$6,577.54		\$6,577.54	9/22/2022	\$14,486.06		\$14,486.06	9/27/2022	\$3,244.21		\$3,244.21
9/16/2022	\$3,625.20		\$3,625.20	9/22/2022	\$12,477.57		\$12,477.57	9/27/2022	\$1,790.29		\$1,790.29
9/16/2022	\$1,418.04		\$1,418.04	9/22/2022	\$76,320.61		\$76,320.61	9/27/2022	\$1,896.53		\$1,896.53
9/16/2022	\$24,589.74		\$24,589.74	9/22/2022	\$1,714.20		\$1,714.20	9/28/2022	\$8,899.74		\$8,899.74
9/19/2022	\$9,066.86		\$9,066.86	9/23/2022	\$1,349.00		\$1,349.00	9/28/2022	\$3,638.53		\$3,638.53
9/19/2022	\$20,066.35		\$20,066.35	9/23/2022	\$13,803.97		\$13,803.97	9/28/2022	\$953.43		\$953.43
9/19/2022	\$20,674.00		\$20,674.00	9/23/2022	\$19,557.47		\$19,557.47	9/28/2022	\$503.45		\$503.45
9/19/2022	\$2,727.29		\$2,727.29	9/23/2022	\$6,330.61		\$6,330.61	9/28/2022	\$630.03		\$630.03
9/19/2022	\$843.56		\$843.56	9/23/2022	\$38,930.71		\$38,930.71	9/28/2022	\$7,284.73		\$7,284.73
9/19/2022	\$2,823.80		\$2,823.80	9/23/2022	\$38,495.86		\$38,495.86	9/28/2022	\$412,946.74		\$412,946.74
9/19/2022	\$14,216.37		\$14,216.37	9/23/2022	\$7,446.85		\$7,446.85	9/28/2022	\$49,895.00		\$49,895.00
9/19/2022	\$1,288.63		\$1,288.63	9/23/2022	\$2,877.02		\$2,877.02	9/28/2022	\$17,395.31		\$17,395.31
9/19/2022	\$3,915.46		\$3,915.46	9/23/2022	\$7,836.24		\$7,836.24	9/28/2022	\$40,721.83		\$40,721.83
9/19/2022	\$1,352.01		\$1,352.01	9/26/2022	\$12,675.79		\$12,675.79	9/28/2022	\$16,163.00		\$16,163.00
9/19/2022	\$949.61		\$949.61	9/26/2022	\$14,023.54		\$14,023.54	9/28/2022	\$8,904.61		\$8,904.61
9/19/2022	\$5,553.16		\$5,553.16	9/26/2022	\$13,936.44		\$13,936.44	9/28/2022	\$0.00	\$389,044.08	\$389,044.08
9/19/2022	\$32,205.60		\$32,205.60	9/26/2022	\$131,940.55		\$131,940.55	9/28/2022	\$31,809.54		\$31,809.54
9/19/2022	\$49,976.85		\$49,976.85	9/26/2022	\$511.34		\$511.34	9/28/2022	\$5,934.90		\$5,934.90
9/19/2022	\$25,872.89		\$25,872.89	9/26/2022	\$81,137.97		\$81,137.97	9/28/2022	\$938.91		\$938.91
9/19/2022	\$1,480.64		\$1,480.64	9/26/2022	\$4,205.09		\$4,205.09	9/28/2022	\$7,429.38		\$7,429.38
9/20/2022	\$40,673.97		\$40,673.97	9/26/2022	\$4,027.19		\$4,027.19	9/28/2022	\$10,093.59		\$10,093.59

2022 Schedule MB, Line 3(d) - Withdrawal Liability Amounts
Central States, Southeast and Southwest Areas Pension Plan

EIN 36-6044243/PN 001

Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
9/28/2022	\$115,835.08		\$115,835.08	9/30/2022	\$2,220.26		\$2,220.26	10/3/2022	\$111,409.84		\$111,409.84
9/29/2022	\$39,576.83		\$39,576.83	9/30/2022	\$109,399.15		\$109,399.15	10/4/2022	\$19,248.03		\$19,248.03
9/29/2022	\$15,701.14		\$15,701.14	9/30/2022	\$28,584.21		\$28,584.21	10/4/2022	\$2,255.72		\$2,255.72
9/29/2022	\$22,838.70		\$22,838.70	9/30/2022	\$1,185.04		\$1,185.04	10/4/2022	\$158.33		\$158.33
9/29/2022	\$1,123.54		\$1,123.54	9/30/2022	\$1,177.18		\$1,177.18	10/4/2022	\$9,733.83		\$9,733.83
9/29/2022	\$2,327.06		\$2,327.06	9/30/2022	\$763.16		\$763.16	10/4/2022	\$6,615.42		\$6,615.42
9/29/2022	\$1,852.42		\$1,852.42	9/30/2022	\$258,520.31		\$258,520.31	10/4/2022	\$1,278.49		\$1,278.49
9/29/2022	\$920.07		\$920.07	9/30/2022	\$11,299.29		\$11,299.29	10/4/2022	\$2,016.74		\$2,016.74
9/29/2022	\$1,540.76		\$1,540.76	9/30/2022	\$333,406.74		\$333,406.74	10/4/2022	\$1,040.12		\$1,040.12
9/29/2022	\$7,957.34		\$7,957.34	9/30/2022	\$347,529.18		\$347,529.18	10/4/2022	\$85,969.56		\$85,969.56
9/29/2022	\$3,859.50		\$3,859.50	9/30/2022	\$20,586.43		\$20,586.43	10/4/2022	\$2,759.03		\$2,759.03
9/29/2022	\$6,240.80		\$6,240.80	9/30/2022	\$34,931.65		\$34,931.65	10/4/2022	\$2,940.02		\$2,940.02
9/29/2022	\$10,186.93		\$10,186.93	9/30/2022	\$1,149,839.36		\$1,149,839.36	10/4/2022	\$3,625.20		\$3,625.20
9/29/2022	\$13,472.14		\$13,472.14	9/30/2022	\$1,225,935.44		\$1,225,935.44	10/4/2022	\$3,748.25		\$3,748.25
9/29/2022	\$1,591.76		\$1,591.76	9/30/2022		\$726,595.56	\$726,595.56	10/4/2022	\$2,430.57		\$2,430.57
9/29/2022	\$6,237.56		\$6,237.56	10/3/2022	\$1,317.53		\$1,317.53	10/4/2022	\$9,490.95		\$9,490.95
9/29/2022	\$3,550.31		\$3,550.31	10/3/2022	\$3,910.10		\$3,910.10	10/4/2022	\$55,540.80		\$55,540.80
9/29/2022	\$15,069.24		\$15,069.24	10/3/2022	\$49,750.00		\$49,750.00	10/4/2022	\$1,150.45		\$1,150.45
9/29/2022	\$47,901.00		\$47,901.00	10/3/2022	\$1,640.33		\$1,640.33	10/4/2022	\$3,000.00		\$3,000.00
9/29/2022	\$10,047.47		\$10,047.47	10/3/2022	\$2,223.28		\$2,223.28	10/4/2022	\$101,231.06		\$101,231.06
9/29/2022	\$36,507.63		\$36,507.63	10/3/2022	\$4,318.26		\$4,318.26	10/4/2022	\$30,367.30		\$30,367.30
9/29/2022	\$42,041.04		\$42,041.04	10/3/2022	\$4,856.69		\$4,856.69	10/4/2022	\$1,665.87		\$1,665.87
9/29/2022	\$4,491.31		\$4,491.31	10/3/2022	\$34,368.44		\$34,368.44	10/4/2022	\$4,631.94		\$4,631.94
9/30/2022	\$5,563.84		\$5,563.84	10/3/2022	\$12,722.59		\$12,722.59	10/5/2022	\$8,430.06		\$8,430.06
9/30/2022	\$1,109.30		\$1,109.30	10/3/2022	\$5,114.91		\$5,114.91	10/5/2022	\$2,385.91		\$2,385.91
9/30/2022	\$31,066.12		\$31,066.12	10/3/2022	\$15,625.04		\$15,625.04	10/5/2022	\$2,869.00		\$2,869.00
9/30/2022	\$42,212.04		\$42,212.04	10/3/2022	\$7,022.71		\$7,022.71	10/5/2022	\$703,421.11		\$703,421.11
9/30/2022	\$50,736.80		\$50,736.80	10/3/2022	\$384,607.82		\$384,607.82	10/5/2022	\$18,084.44		\$18,084.44
9/30/2022	\$4,538.66		\$4,538.66	10/3/2022	\$336,397.00		\$336,397.00	10/5/2022	\$691.75		\$691.75
9/30/2022	\$951.56		\$951.56	10/3/2022	\$1,915.51		\$1,915.51	10/5/2022	\$32,500.00		\$32,500.00
9/30/2022	\$5,043.60		\$5,043.60	10/3/2022	\$4,591.92		\$4,591.92	10/5/2022	\$573.42		\$573.42
9/30/2022	\$46,911.53		\$46,911.53	10/3/2022	\$6,767.70		\$6,767.70	10/6/2022	\$9,358.90		\$9,358.90
9/30/2022	\$7,772.14		\$7,772.14	10/3/2022	\$19,149.16		\$19,149.16	10/6/2022	\$2,846.06		\$2,846.06
9/30/2022	\$1,305.70		\$1,305.70	10/3/2022	\$7,710.57		\$7,710.57	10/6/2022	\$1,352.01		\$1,352.01
9/30/2022	\$1,053.45		\$1,053.45	10/3/2022	\$12,474.08		\$12,474.08	10/6/2022	\$7,442.93		\$7,442.93
9/30/2022	\$2,089.47		\$2,089.47	10/3/2022	\$2,086.69		\$2,086.69	10/6/2022	\$2,370.49		\$2,370.49
9/30/2022	\$2,333.32		\$2,333.32	10/3/2022	\$664.08		\$664.08	10/6/2022	\$4,191.52		\$4,191.52
9/30/2022	\$9,573.58		\$9,573.58	10/3/2022	\$36,027.14		\$36,027.14	10/6/2022	\$1,791.36		\$1,791.36
9/30/2022	\$240,249.12		\$240,249.12	10/3/2022	\$14,339.90		\$14,339.90	10/6/2022	\$6,366.64		\$6,366.64
9/30/2022	\$25,000.00		\$25,000.00	10/3/2022	\$18,191.18		\$18,191.18	10/7/2022	\$15,706.07		\$15,706.07

2022 Schedule MB, Line 3(d) - Withdrawal Liability Amounts
Central States, Southeast and Southwest Areas Pension Plan

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Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
10/7/2022	\$877.59		\$877.59	10/17/2022	\$949.61		\$949.61	10/21/2022	\$12,501.01		\$12,501.01
10/7/2022	\$135,544.64		\$135,544.64	10/17/2022	\$12,477.57		\$12,477.57	10/21/2022	\$32,205.60		\$32,205.60
10/7/2022	\$714.07		\$714.07	10/17/2022	\$25,872.89		\$25,872.89	10/21/2022	\$49,976.85		\$49,976.85
10/7/2022	\$6,981.17		\$6,981.17	10/17/2022	\$3,832.85		\$3,832.85	10/24/2022	\$63,363.66		\$63,363.66
10/11/2022	\$991.77		\$991.77	10/18/2022	\$9,066.86		\$9,066.86	10/24/2022	\$131,940.55		\$131,940.55
10/11/2022	\$2,871.70		\$2,871.70	10/18/2022	\$20,066.35		\$20,066.35	10/24/2022	\$81,137.97		\$81,137.97
10/11/2022	\$2,201.42		\$2,201.42	10/18/2022	\$20,674.00		\$20,674.00	10/24/2022	\$14,486.06		\$14,486.06
10/11/2022	\$1,126.91		\$1,126.91	10/18/2022	\$691.46		\$691.46	10/24/2022	\$2,652.46		\$2,652.46
10/11/2022	\$1,928.12		\$1,928.12	10/18/2022	\$3,915.46		\$3,915.46	10/24/2022	\$39,833.71		\$39,833.71
10/11/2022	\$890.74		\$890.74	10/18/2022	\$22,285.71		\$22,285.71	10/24/2022	\$7,446.85		\$7,446.85
10/11/2022	\$4,868.98		\$4,868.98	10/18/2022	\$20,111.27		\$20,111.27	10/24/2022	\$4,021.15		\$4,021.15
10/11/2022	\$2,316.56		\$2,316.56	10/18/2022	\$2,063.07		\$2,063.07	10/24/2022	\$10,093.59		\$10,093.59
10/11/2022	\$233.89		\$233.89	10/18/2022	\$1,714.20		\$1,714.20	10/25/2022	\$445.60		\$445.60
10/11/2022	\$2,836.68		\$2,836.68	10/19/2022	\$29,468.58		\$29,468.58	10/25/2022	\$1,349.00		\$1,349.00
10/11/2022	\$1,136.85		\$1,136.85	10/19/2022	\$843.56		\$843.56	10/25/2022	\$4,205.09		\$4,205.09
10/11/2022	\$1,162.67		\$1,162.67	10/19/2022	\$14,216.37		\$14,216.37	10/25/2022	\$38,495.86		\$38,495.86
10/11/2022	\$1,062.37		\$1,062.37	10/19/2022	\$4,768.64		\$4,768.64	10/25/2022	\$704.61		\$704.61
10/11/2022	\$19,650.02		\$19,650.02	10/19/2022	\$5,553.16		\$5,553.16	10/25/2022	\$2,285.85		\$2,285.85
10/11/2022	\$1,500.50		\$1,500.50	10/19/2022	\$4,670.80		\$4,670.80	10/25/2022	\$1,482.95		\$1,482.95
10/11/2022	\$459.95		\$459.95	10/20/2022	\$11,448.02		\$11,448.02	10/25/2022	\$1,154.77		\$1,154.77
10/11/2022	\$1,418.04		\$1,418.04	10/20/2022	\$31,066.12		\$31,066.12	10/25/2022	\$3,244.21		\$3,244.21
10/11/2022	\$4,671.09		\$4,671.09	10/20/2022	\$46,440.51		\$46,440.51	10/26/2022	\$953.43		\$953.43
10/11/2022	\$694.55		\$694.55	10/20/2022	\$40,673.97		\$40,673.97	10/26/2022	\$4,027.19		\$4,027.19
10/11/2022	\$12,501.01		\$12,501.01	10/20/2022	\$27,795.20		\$27,795.20	10/26/2022	\$412,946.74		\$412,946.74
10/11/2022	\$877.55		\$877.55	10/20/2022	\$36,204.80		\$36,204.80	10/26/2022	\$38,930.71		\$38,930.71
10/11/2022	\$27,098.54		\$27,098.54	10/20/2022	\$2,727.29		\$2,727.29	10/26/2022	\$15,069.24		\$15,069.24
10/12/2022	\$203.17		\$203.17	10/20/2022	\$2,823.80		\$2,823.80	10/26/2022	\$2,333.32		\$2,333.32
10/12/2022	\$6,577.54		\$6,577.54	10/20/2022	\$3,177.12		\$3,177.12	10/26/2022	\$16,163.00		\$16,163.00
10/12/2022	\$9,301.05		\$9,301.05	10/20/2022	\$5,683.80		\$5,683.80	10/26/2022	\$43,223.19		\$43,223.19
10/13/2022	\$4,254.38		\$4,254.38	10/21/2022	\$2,810.66		\$2,810.66	10/26/2022	\$7,400.00		\$7,400.00
10/13/2022	\$2,316.81		\$2,316.81	10/21/2022	\$13,803.97		\$13,803.97	10/26/2022	\$5,934.90		\$5,934.90
10/13/2022	\$1,114.96		\$1,114.96	10/21/2022	\$19,557.47		\$19,557.47	10/26/2022	\$76,320.61		\$76,320.61
10/13/2022	\$15,172.30		\$15,172.30	10/21/2022	\$6,330.61		\$6,330.61	10/26/2022	\$1,790.29		\$1,790.29
10/13/2022	\$7,399.82		\$7,399.82	10/21/2022	\$1,288.63		\$1,288.63	10/27/2022	\$12,675.79		\$12,675.79
10/13/2022	\$4,772.25		\$4,772.25	10/21/2022	\$63,065.91		\$63,065.91	10/27/2022	\$2,781.92		\$2,781.92
10/13/2022	\$7,164.41		\$7,164.41	10/21/2022	\$7,907.33		\$7,907.33	10/27/2022	\$30,346.74		\$30,346.74
10/14/2022	\$4,887.11		\$4,887.11	10/21/2022	\$3,591.70		\$3,591.70	10/27/2022	\$158.33		\$158.33
10/14/2022	\$52,705.32		\$52,705.32	10/21/2022	\$3,039.64		\$3,039.64	10/27/2022	\$2,327.06		\$2,327.06
10/14/2022	\$2,877.02		\$2,877.02	10/21/2022	\$2,988.45		\$2,988.45	10/27/2022	\$1,852.42		\$1,852.42
10/14/2022	\$24,589.74		\$24,589.74	10/21/2022	\$1,556.27		\$1,556.27	10/27/2022	\$920.07		\$920.07

2022 Schedule MB, Line 3(d) - Withdrawal Liability Amounts
Central States, Southeast and Southwest Areas Pension Plan

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Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
10/27/2022	\$5,749.98		\$5,749.98	10/31/2022	\$347,529.18		\$347,529.18	11/1/2022	\$258,520.31		\$258,520.31
10/27/2022	\$8,904.61		\$8,904.61	10/31/2022	\$20,586.43		\$20,586.43	11/1/2022	\$11,299.29		\$11,299.29
10/28/2022	\$22,838.70		\$22,838.70	10/31/2022	\$1,149,839.36		\$1,149,839.36	11/1/2022	\$18,191.18		\$18,191.18
10/28/2022	\$630.03		\$630.03	10/31/2022	\$1,225,935.44		\$1,225,935.44	11/1/2022	\$111,409.84		\$111,409.84
10/28/2022	\$1,540.76		\$1,540.76	11/1/2022	\$15,701.14		\$15,701.14	11/1/2022	\$938.91		\$938.91
10/28/2022	\$7,284.73		\$7,284.73	11/1/2022	\$3,638.53		\$3,638.53	11/1/2022	\$4,491.31		\$4,491.31
10/28/2022	\$7,772.14		\$7,772.14	11/1/2022	\$1,109.30		\$1,109.30	11/1/2022	\$4,631.94		\$4,631.94
10/28/2022	\$1,656.18		\$1,656.18	11/1/2022	\$1,640.33		\$1,640.33	11/2/2022	\$19,248.03		\$19,248.03
10/28/2022	\$1,616.61		\$1,616.61	11/1/2022	\$4,318.26		\$4,318.26	11/2/2022	\$1,317.53		\$1,317.53
10/28/2022	\$1,053.45		\$1,053.45	11/1/2022	\$1,382.92		\$1,382.92	11/2/2022	\$3,910.10		\$3,910.10
10/28/2022	\$2,220.26		\$2,220.26	11/1/2022	\$4,856.69		\$4,856.69	11/2/2022	\$1,278.49		\$1,278.49
10/28/2022	\$6,981.17		\$6,981.17	11/1/2022	\$34,368.44		\$34,368.44	11/2/2022	\$2,016.74		\$2,016.74
10/28/2022	\$36,507.63		\$36,507.63	11/1/2022	\$12,722.59		\$12,722.59	11/2/2022	\$4,684.26		\$4,684.26
10/28/2022	\$31,809.54		\$31,809.54	11/1/2022	\$14,188.26		\$14,188.26	11/2/2022	\$1,305.70		\$1,305.70
10/28/2022	\$7,429.38		\$7,429.38	11/1/2022	\$5,114.91		\$5,114.91	11/2/2022	\$7,022.71		\$7,022.71
10/28/2022	\$42,041.04		\$42,041.04	11/1/2022	\$3,750,000.00		\$3,750,000.00	11/2/2022	\$877.55		\$877.55
10/28/2022	\$34,931.65		\$34,931.65	11/1/2022	\$7,957.34		\$7,957.34	11/3/2022	\$8,430.06		\$8,430.06
10/28/2022	\$7,836.24		\$7,836.24	11/1/2022	\$1,900.08		\$1,900.08	11/3/2022	\$890.74		\$890.74
10/28/2022	\$1,480.64		\$1,480.64	11/1/2022	\$85,969.56		\$85,969.56	11/3/2022	\$2,223.28		\$2,223.28
10/31/2022	\$42,212.04		\$42,212.04	11/1/2022	\$1,900.48		\$1,900.48	11/3/2022	\$18,084.44		\$18,084.44
10/31/2022	\$50,736.80		\$50,736.80	11/1/2022	\$5,043.60		\$5,043.60	11/3/2022	\$1,352.01		\$1,352.01
10/31/2022	\$877.59		\$877.59	11/1/2022	\$46,911.53		\$46,911.53	11/3/2022	\$3,748.25		\$3,748.25
10/31/2022	\$3,859.50		\$3,859.50	11/1/2022	\$6,237.56		\$6,237.56	11/3/2022	\$9,490.95		\$9,490.95
10/31/2022	\$6,240.80		\$6,240.80	11/1/2022	\$3,550.31		\$3,550.31	11/3/2022	\$55,540.80		\$55,540.80
10/31/2022	\$10,186.93		\$10,186.93	11/1/2022	\$703,421.11		\$703,421.11	11/3/2022	\$30,367.30		\$30,367.30
10/31/2022	\$13,472.14		\$13,472.14	11/1/2022	\$2,089.47		\$2,089.47	11/3/2022	\$1,791.36		\$1,791.36
10/31/2022	\$951.56		\$951.56	11/1/2022	\$7,399.82		\$7,399.82	11/3/2022	\$6,366.64		\$6,366.64
10/31/2022	\$15,172.30		\$15,172.30	11/1/2022	\$384,607.82		\$384,607.82	11/4/2022	\$39,576.83		\$39,576.83
10/31/2022	\$1,162.67		\$1,162.67	11/1/2022	\$336,397.00		\$336,397.00	11/4/2022	\$1,126.91		\$1,126.91
10/31/2022	\$47,901.00		\$47,901.00	11/1/2022	\$4,591.92		\$4,591.92	11/4/2022	\$1,123.54		\$1,123.54
10/31/2022	\$17,395.31		\$17,395.31	11/1/2022	\$22,285.71		\$22,285.71	11/4/2022	\$2,759.03		\$2,759.03
10/31/2022	\$10,047.47		\$10,047.47	11/1/2022	\$40,721.83		\$40,721.83	11/4/2022	\$2,869.00		\$2,869.00
10/31/2022	\$1,915.51		\$1,915.51	11/1/2022	\$119,750.34		\$119,750.34	11/4/2022	\$7,442.93		\$7,442.93
10/31/2022	\$9,573.58		\$9,573.58	11/1/2022	\$19,149.16		\$19,149.16	11/4/2022	\$2,230.30		\$2,230.30
10/31/2022	\$6,767.70		\$6,767.70	11/1/2022	\$3,625.20		\$3,625.20	11/4/2022	\$1,665.87		\$1,665.87
10/31/2022	\$109,399.15		\$109,399.15	11/1/2022	\$7,710.57		\$7,710.57	11/7/2022	\$8,899.74		\$8,899.74
10/31/2022	\$28,584.21		\$28,584.21	11/1/2022	\$12,474.08		\$12,474.08	11/7/2022	\$49,750.00		\$49,750.00
10/31/2022	\$664.08		\$664.08	11/1/2022	\$25,000.00		\$25,000.00	11/7/2022	\$15,706.07		\$15,706.07
10/31/2022	\$14,339.90		\$14,339.90	11/1/2022	\$36,027.14		\$36,027.14	11/7/2022	\$1,040.12		\$1,040.12
10/31/2022	\$333,406.74		\$333,406.74	11/1/2022	\$763.16		\$763.16	11/7/2022	\$2,385.91		\$2,385.91

2022 Schedule MB, Line 3(d) - Withdrawal Liability Amounts
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Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
11/7/2022	\$15,625.04		\$15,625.04	11/10/2022	\$101,231.06		\$101,231.06	11/21/2022	\$39,833.71		\$39,833.71
11/7/2022	\$3,486.55		\$3,486.55	11/10/2022	\$857.50		\$857.50	11/21/2022	\$7,907.33		\$7,907.33
11/7/2022	\$2,846.06		\$2,846.06	11/14/2022	\$1,928.12		\$1,928.12	11/21/2022	\$1,339.10		\$1,339.10
11/7/2022	\$2,370.49		\$2,370.49	11/14/2022	\$1,591.76		\$1,591.76	11/21/2022	\$4,670.80		\$4,670.80
11/7/2022	\$2,430.57		\$2,430.57	11/14/2022	\$6,577.54		\$6,577.54	11/22/2022	\$2,781.92		\$2,781.92
11/7/2022	\$1,150.45		\$1,150.45	11/14/2022	\$52,705.32		\$52,705.32	11/22/2022	\$63,363.66		\$63,363.66
11/7/2022	\$573.42		\$573.42	11/14/2022	\$1,418.04		\$1,418.04	11/22/2022	\$13,218.03		\$13,218.03
11/7/2022	\$27,098.54		\$27,098.54	11/14/2022	\$2,063.07		\$2,063.07	11/22/2022	\$46,440.51		\$46,440.51
11/8/2022	\$2,871.70		\$2,871.70	11/14/2022	\$5,683.80		\$5,683.80	11/22/2022	\$14,486.06		\$14,486.06
11/8/2022	\$2,255.72		\$2,255.72	11/15/2022	\$20,111.27		\$20,111.27	11/22/2022	\$152.08		\$152.08
11/8/2022	\$1,136.85		\$1,136.85	11/15/2022	\$2,877.02		\$2,877.02	11/22/2022	\$2,652.46		\$2,652.46
11/8/2022	\$135,544.64		\$135,544.64	11/15/2022	\$32,205.60		\$32,205.60	11/22/2022	\$63,065.91		\$63,065.91
11/8/2022	\$1,062.37		\$1,062.37	11/15/2022	\$49,976.85		\$49,976.85	11/22/2022	\$3,000.00		\$3,000.00
11/8/2022	\$19,650.02		\$19,650.02	11/15/2022	\$25,872.89		\$25,872.89	11/22/2022	\$1,482.95		\$1,482.95
11/8/2022	\$1,500.50		\$1,500.50	11/15/2022	\$4,772.25		\$4,772.25	11/23/2022	\$11,448.02		\$11,448.02
11/8/2022	\$459.95		\$459.95	11/15/2022	\$7,164.41		\$7,164.41	11/23/2022	\$1,349.00		\$1,349.00
11/8/2022	\$714.07		\$714.07	11/16/2022	\$29,467.58		\$29,467.58	11/23/2022	\$2,810.66		\$2,810.66
11/8/2022	\$694.55		\$694.55	11/16/2022	\$1,288.63		\$1,288.63	11/23/2022	\$3,589.88		\$3,589.88
11/8/2022	\$32,500.00		\$32,500.00	11/16/2022	\$3,591.70		\$3,591.70	11/23/2022	\$1,123.54		\$1,123.54
11/8/2022	\$1,339.10		\$1,339.10	11/16/2022	\$2,086.69		\$2,086.69	11/23/2022	\$7,445.85		\$7,445.85
11/9/2022	\$9,066.86		\$9,066.86	11/16/2022	\$1,556.27		\$1,556.27	11/23/2022	\$1.00		\$1.00
11/9/2022	\$20,066.35		\$20,066.35	11/17/2022	\$13,936.44		\$13,936.44	11/23/2022	\$2,285.85		\$2,285.85
11/9/2022	\$20,674.00		\$20,674.00	11/17/2022	\$0.00	\$120,295.77	\$120,295.77	11/23/2022	\$5,934.90		\$5,934.90
11/9/2022	\$3,910.10		\$3,910.10	11/17/2022	\$3,177.12		\$3,177.12	11/23/2022	\$9,301.05		\$9,301.05
11/9/2022	\$2,201.42		\$2,201.42	11/18/2022	\$445.60		\$445.60	11/23/2022	\$76,320.61		\$76,320.61
11/9/2022	\$9,358.90		\$9,358.90	11/18/2022	\$27,795.20		\$27,795.20	11/23/2022	\$7,429.38		\$7,429.38
11/9/2022	\$2,316.56		\$2,316.56	11/18/2022	\$36,204.80		\$36,204.80	11/23/2022	\$115,835.08		\$115,835.08
11/9/2022	\$233.89		\$233.89	11/18/2022	\$13,803.97		\$13,803.97	11/25/2022	\$13,936.44		\$13,936.44
11/9/2022	\$1,018.12		\$1,018.12	11/18/2022	\$19,557.47		\$19,557.47	11/25/2022	\$81,137.97		\$81,137.97
11/9/2022	\$12,477.57		\$12,477.57	11/18/2022	\$14,216.37		\$14,216.37	11/25/2022	\$4,887.11		\$4,887.11
11/10/2022	\$991.77		\$991.77	11/18/2022	\$1,162.67		\$1,162.67	11/25/2022	\$38,930.71		\$38,930.71
11/10/2022	\$4,254.38		\$4,254.38	11/18/2022	\$3,915.46		\$3,915.46	11/25/2022	\$38,495.86		\$38,495.86
11/10/2022	\$4,868.98		\$4,868.98	11/18/2022	\$5,553.16		\$5,553.16	11/25/2022	\$1,053.45		\$1,053.45
11/10/2022	\$6,615.42		\$6,615.42	11/18/2022	\$7,836.24		\$7,836.24	11/25/2022	\$6,767.70		\$6,767.70
11/10/2022	\$2,836.68		\$2,836.68	11/21/2022	\$2,316.81		\$2,316.81	11/25/2022	\$4,021.15		\$4,021.15
11/10/2022	\$1,102.09		\$1,102.09	11/21/2022	\$40,673.97		\$40,673.97	11/25/2022	\$1,154.77		\$1,154.77
11/10/2022	\$38.41		\$38.41	11/21/2022	\$2,727.29		\$2,727.29	11/25/2022	\$10,093.59		\$10,093.59
11/10/2022	\$6,186.21		\$6,186.21	11/21/2022	\$843.56		\$843.56	11/28/2022	\$12,675.79		\$12,675.79
11/10/2022	\$2,823.80		\$2,823.80	11/21/2022	\$2,333.32		\$2,333.32	11/28/2022	\$3,638.53		\$3,638.53
11/10/2022	\$4,671.09		\$4,671.09	11/21/2022	\$25,825.27		\$25,825.27	11/28/2022	\$1,126.91		\$1,126.91

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Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
11/28/2022	\$953.43		\$953.43	11/29/2022	\$3,748.25		\$3,748.25	12/1/2022	\$46,911.53		\$46,911.53
11/28/2022	\$131,940.55		\$131,940.55	11/29/2022	\$2,086.69		\$2,086.69	12/1/2022	\$2,940.02		\$2,940.02
11/28/2022	\$507.23		\$507.23	11/29/2022	\$36,507.63		\$36,507.63	12/1/2022	\$703,421.11		\$703,421.11
11/28/2022	\$12,722.59		\$12,722.59	11/29/2022	\$2,168.30		\$2,168.30	12/1/2022	\$4,768.64		\$4,768.64
11/28/2022	\$4,205.09		\$4,205.09	11/29/2022	\$938.91		\$938.91	12/1/2022	\$384,607.82		\$384,607.82
11/28/2022	\$7,284.73		\$7,284.73	11/29/2022	\$1,790.29		\$1,790.29	12/1/2022	\$18,040.24		\$18,040.24
11/28/2022	\$1,616.61		\$1,616.61	11/30/2022	\$42,212.04		\$42,212.04	12/1/2022	\$336,397.00		\$336,397.00
11/28/2022	\$19,149.16		\$19,149.16	11/30/2022	\$50,736.80		\$50,736.80	12/1/2022	\$4,591.92		\$4,591.92
11/28/2022	\$5,749.98		\$5,749.98	11/30/2022	\$877.59		\$877.59	12/1/2022	\$22,285.71		\$22,285.71
11/28/2022	\$43,223.19		\$43,223.19	11/30/2022	\$2,327.06		\$2,327.06	12/1/2022	\$119,750.34		\$119,750.34
11/28/2022	\$6,981.17		\$6,981.17	11/30/2022	\$1,852.42		\$1,852.42	12/1/2022	\$7,710.57		\$7,710.57
11/28/2022	\$7,400.00		\$7,400.00	11/30/2022	\$920.07		\$920.07	12/1/2022	\$12,474.08		\$12,474.08
11/28/2022	\$31,809.54		\$31,809.54	11/30/2022	\$1,540.76		\$1,540.76	12/1/2022	\$25,000.00		\$25,000.00
11/28/2022	\$2,230.30		\$2,230.30	11/30/2022	\$412,946.74		\$412,946.74	12/1/2022	\$28,584.21		\$28,584.21
11/28/2022	\$3,244.21		\$3,244.21	11/30/2022	\$951.56		\$951.56	12/1/2022	\$664.08		\$664.08
11/28/2022	\$1,896.53		\$1,896.53	11/30/2022	\$116,667.66		\$116,667.66	12/1/2022	\$36,027.14		\$36,027.14
11/28/2022	\$1,896.53		\$1,896.53	11/30/2022	\$7,772.14		\$7,772.14	12/1/2022	\$9,490.95		\$9,490.95
11/28/2022	\$6,366.64		\$6,366.64	11/30/2022	\$18,084.44		\$18,084.44	12/1/2022	\$55,540.80		\$55,540.80
11/28/2022	\$1,480.64		\$1,480.64	11/30/2022	\$47,901.00		\$47,901.00	12/1/2022	\$763.16		\$763.16
11/29/2022	\$30,346.74		\$30,346.74	11/30/2022	\$10,047.47		\$10,047.47	12/1/2022	\$14,339.90		\$14,339.90
11/29/2022	\$630.03		\$630.03	11/30/2022	\$109,399.15		\$109,399.15	12/1/2022	\$3,000.00		\$3,000.00
11/29/2022	\$158.33		\$158.33	11/30/2022	\$8,904.61		\$8,904.61	12/1/2022	\$258,520.31		\$258,520.31
11/29/2022	\$6,615.42		\$6,615.42	11/30/2022	\$333,406.74		\$333,406.74	12/1/2022	\$11,299.29		\$11,299.29
11/29/2022	\$4,027.19		\$4,027.19	11/30/2022	\$347,529.18		\$347,529.18	12/1/2022	\$18,191.18		\$18,191.18
11/29/2022	\$3,859.50		\$3,859.50	11/30/2022	\$20,586.43		\$20,586.43	12/1/2022	\$111,409.84		\$111,409.84
11/29/2022	\$6,240.80		\$6,240.80	11/30/2022	\$34,931.65		\$34,931.65	12/1/2022	\$42,041.04		\$42,041.04
11/29/2022	\$950.04		\$950.04	11/30/2022	\$1,149,839.36		\$1,149,839.36	12/1/2022	\$4,491.31		\$4,491.31
11/29/2022	\$1,900.48		\$1,900.48	11/30/2022	\$1,225,935.44		\$1,225,935.44	12/1/2022	\$4,631.94		\$4,631.94
11/29/2022	\$1,591.76		\$1,591.76	12/1/2022	\$1,109.30		\$1,109.30	12/2/2022	\$19,248.03		\$19,248.03
11/29/2022	\$2,846.06		\$2,846.06	12/1/2022	\$22,838.70		\$22,838.70	12/2/2022	\$39,576.83		\$39,576.83
11/29/2022	\$1,305.70		\$1,305.70	12/1/2022	\$4,318.26		\$4,318.26	12/2/2022	\$15,701.14		\$15,701.14
11/29/2022	\$6,237.56		\$6,237.56	12/1/2022	\$4,856.69		\$4,856.69	12/2/2022	\$29,467.58		\$29,467.58
11/29/2022	\$3,550.31		\$3,550.31	12/1/2022	\$34,368.44		\$34,368.44	12/2/2022	\$1,640.33		\$1,640.33
11/29/2022	\$15,069.24		\$15,069.24	12/1/2022	\$5,114.91		\$5,114.91	12/2/2022	\$1,278.49		\$1,278.49
11/29/2022	\$2,089.47		\$2,089.47	12/1/2022	\$7,332.76		\$7,332.76	12/2/2022	\$2,016.74		\$2,016.74
11/29/2022	\$17,395.31		\$17,395.31	12/1/2022	\$10,186.93		\$10,186.93	12/2/2022	\$15,625.04		\$15,625.04
11/29/2022	\$40,721.83		\$40,721.83	12/1/2022	\$13,472.14		\$13,472.14	12/2/2022	\$704.61		\$704.61
11/29/2022	\$16,163.00		\$16,163.00	12/1/2022	\$85,969.56		\$85,969.56	12/2/2022	\$3,625.20		\$3,625.20
11/29/2022	\$7,442.93		\$7,442.93	12/1/2022	\$0.00	\$272,409.70	\$272,409.70	12/2/2022	\$714.07		\$714.07
11/29/2022	\$2,220.26		\$2,220.26	12/1/2022	\$5,043.60		\$5,043.60	12/2/2022	\$2,430.57		\$2,430.57

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Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
12/2/2022	\$12,501.01		\$12,501.01	12/8/2022	\$1,352.01		\$1,352.01	12/16/2022	\$12,501.01		\$12,501.01
12/2/2022	\$877.55		\$877.55	12/8/2022	\$1,388.69		\$1,388.69	12/16/2022	\$25,872.89		\$25,872.89
12/2/2022	\$27,098.54		\$27,098.54	12/8/2022	\$5,683.80		\$5,683.80	12/16/2022	\$7,836.24		\$7,836.24
12/2/2022	\$2,330.60		\$2,330.60	12/9/2022	\$2,316.81		\$2,316.81	12/19/2022	\$445.60		\$445.60
12/5/2022	\$8,430.06		\$8,430.06	12/9/2022	\$2,836.65		\$2,836.65	12/19/2022	\$3,910.10		\$3,910.10
12/5/2022	\$1,317.53		\$1,317.53	12/9/2022	\$2,823.80		\$2,823.80	12/19/2022	\$2,327.06		\$2,327.06
12/5/2022	\$890.74		\$890.74	12/9/2022	\$694.55		\$694.55	12/19/2022	\$1,852.42		\$1,852.42
12/5/2022	\$4,684.26		\$4,684.26	12/12/2022	\$2,201.42		\$2,201.42	12/19/2022	\$920.07		\$920.07
12/5/2022	\$1,490.79		\$1,490.79	12/12/2022	\$4,254.38		\$4,254.38	12/19/2022	\$14,216.37		\$14,216.37
12/5/2022	\$9,573.58		\$9,573.58	12/12/2022	\$1,928.12		\$1,928.12	12/19/2022	\$3,915.46		\$3,915.46
12/5/2022	\$8,383.04		\$8,383.04	12/12/2022	\$2,727.29		\$2,727.29	12/19/2022	\$6,577.54		\$6,577.54
12/6/2022	\$49,750.00		\$49,750.00	12/12/2022	\$1,418.04		\$1,418.04	12/19/2022	\$12,477.57		\$12,477.57
12/6/2022	\$2,255.72		\$2,255.72	12/13/2022	\$991.77		\$991.77	12/19/2022	\$2,363.19		\$2,363.19
12/6/2022	\$2,223.28		\$2,223.28	12/13/2022	\$14,837.03		\$14,837.03	12/19/2022	\$5,553.16		\$5,553.16
12/6/2022	\$4,868.98		\$4,868.98	12/13/2022	\$20,111.27		\$20,111.27	12/19/2022	\$2,063.07		\$2,063.07
12/6/2022	\$1,040.12		\$1,040.12	12/13/2022	\$4,671.09		\$4,671.09	12/20/2022	\$62,132.24		\$62,132.24
12/6/2022	\$0.00	\$13,845.75	\$13,845.75	12/13/2022	\$3,039.64		\$3,039.64	12/20/2022	\$40,673.97		\$40,673.97
12/6/2022	\$3,082.51		\$3,082.51	12/13/2022	\$1,556.27		\$1,556.27	12/20/2022	\$27,795.20		\$27,795.20
12/6/2022	\$2,869.00		\$2,869.00	12/13/2022	\$4,772.25		\$4,772.25	12/20/2022	\$36,204.80		\$36,204.80
12/6/2022	\$19,650.02		\$19,650.02	12/13/2022	\$7,164.41		\$7,164.41	12/20/2022	\$4,027.19		\$4,027.19
12/6/2022	\$7,022.71		\$7,022.71	12/14/2022	\$2,316.56		\$2,316.56	12/20/2022	\$843.56		\$843.56
12/6/2022	\$7,399.82		\$7,399.82	12/14/2022	\$233.89		\$233.89	12/20/2022	\$6,237.56		\$6,237.56
12/6/2022	\$459.95		\$459.95	12/14/2022	\$1,288.63		\$1,288.63	12/20/2022	\$3,550.31		\$3,550.31
12/6/2022	\$1,150.45		\$1,150.45	12/14/2022	\$1,062.37		\$1,062.37	12/20/2022	\$2,940.02		\$2,940.02
12/6/2022	\$101,231.06		\$101,231.06	12/14/2022	\$52,705.32		\$52,705.32	12/20/2022	\$2,333.32		\$2,333.32
12/6/2022	\$32,500.00		\$32,500.00	12/14/2022	\$949.61		\$949.61	12/20/2022	\$18,040.24		\$18,040.24
12/6/2022	\$573.42		\$573.42	12/14/2022	\$32,205.60		\$32,205.60	12/20/2022	\$10,047.47		\$10,047.47
12/6/2022	\$30,367.30		\$30,367.30	12/14/2022	\$49,976.85		\$49,976.85	12/20/2022	\$8,904.61		\$8,904.61
12/6/2022	\$1,665.87		\$1,665.87	12/15/2022	\$9,066.86		\$9,066.86	12/20/2022	\$4,670.80		\$4,670.80
12/6/2022	\$3,832.85		\$3,832.85	12/15/2022	\$20,066.35		\$20,066.35	12/21/2022	\$2,810.66		\$2,810.66
12/7/2022	\$15,706.07		\$15,706.07	12/15/2022	\$20,674.00		\$20,674.00	12/21/2022	\$13,218.03		\$13,218.03
12/7/2022	\$1,136.85		\$1,136.85	12/15/2022	\$13,936.44		\$13,936.44	12/21/2022	\$1,123.54		\$1,123.54
12/7/2022	\$2,370.49		\$2,370.49	12/15/2022	\$4,887.11		\$4,887.11	12/21/2022	\$4,205.09		\$4,205.09
12/8/2022	\$2,871.70		\$2,871.70	12/15/2022	\$6,100.33		\$6,100.33	12/21/2022	\$6,384.84		\$6,384.84
12/8/2022	\$9,358.90		\$9,358.90	12/15/2022	\$3,177.12		\$3,177.12	12/21/2022	\$15,172.30		\$15,172.30
12/8/2022	\$503.45		\$503.45	12/15/2022	\$2,877.02		\$2,877.02	12/21/2022	\$39,833.71		\$39,833.71
12/8/2022	\$14,188.26		\$14,188.26	12/15/2022	\$857.50		\$857.50	12/21/2022	\$7,907.33		\$7,907.33
12/8/2022	\$135,544.64		\$135,544.64	12/15/2022	\$3,832.85		\$3,832.85	12/21/2022	\$7,446.85		\$7,446.85
12/8/2022	\$1,062.37		\$1,062.37	12/16/2022	\$13,803.97		\$13,803.97	12/21/2022	\$5,934.90		\$5,934.90
12/8/2022	\$1,500.50		\$1,500.50	12/16/2022	\$9,301.05		\$9,301.05	12/21/2022	\$7,429.38		\$7,429.38

2022 Schedule MB, Line 3(d) - Withdrawal Liability Amounts
Central States, Southeast and Southwest Areas Pension Plan

EIN 36-6044243/PN 001

Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts	Payment Date	Periodic Amounts	Lump Sum Amounts	Total Amounts
12/21/2022	\$24,589.74		\$24,589.74	12/28/2022	\$7,284.73		\$7,284.73	12/30/2022	\$5,043.60		\$5,043.60
12/21/2022	\$1,665.87		\$1,665.87	12/28/2022	\$412,946.74		\$412,946.74	12/30/2022	\$14,837.03		\$14,837.03
12/21/2022	\$1,480.64		\$1,480.64	12/28/2022	\$1,900.48		\$1,900.48	12/30/2022	\$46,911.53		\$46,911.53
12/22/2022	\$11,448.02		\$11,448.02	12/28/2022	\$1,591.76		\$1,591.76	12/30/2022	\$7,772.14		\$7,772.14
12/22/2022	\$2,781.92		\$2,781.92	12/28/2022	\$704.61		\$704.61	12/30/2022	\$1,053.45		\$1,053.45
12/22/2022	\$63,363.66		\$63,363.66	12/28/2022	\$22,285.71		\$22,285.71	12/30/2022	\$47,901.00		\$47,901.00
12/22/2022	\$81,137.97		\$81,137.97	12/28/2022	\$40,721.83		\$40,721.83	12/30/2022	\$6,767.70		\$6,767.70
12/22/2022	\$14,486.06		\$14,486.06	12/28/2022	\$43,223.19		\$43,223.19	12/30/2022	\$25,000.00		\$25,000.00
12/22/2022	\$2,652.46		\$2,652.46	12/28/2022	\$7,400.00		\$7,400.00	12/30/2022	\$28,584.21		\$28,584.21
12/22/2022	\$6,973.10		\$6,973.10	12/28/2022	\$31,809.54		\$31,809.54	12/30/2022	\$333,406.74		\$333,406.74
12/22/2022	\$19,149.16		\$19,149.16	12/28/2022	\$1,482.95		\$1,482.95	12/30/2022	\$347,529.18		\$347,529.18
12/22/2022	\$3,591.70		\$3,591.70	12/28/2022	\$938.91		\$938.91	12/30/2022	\$34,931.65		\$34,931.65
12/22/2022	\$25,000.00		\$25,000.00	12/28/2022	\$6,366.64		\$6,366.64	12/30/2022	\$0.00	\$2,604,406.08	\$2,604,406.08
12/22/2022	\$76,320.61		\$76,320.61	12/29/2022	\$630.03		\$630.03	12/30/2022	\$1,709.28		\$1,709.28
12/23/2022	\$19,557.47		\$19,557.47	12/29/2022	\$1,040.12		\$1,040.12	12/30/2022	\$1,149,839.36		\$1,149,839.36
12/23/2022	\$15,172.30		\$15,172.30	12/29/2022	\$3,859.50		\$3,859.50	12/30/2022	\$1,225,935.44		\$1,225,935.44
12/23/2022	\$38,930.71		\$38,930.71	12/29/2022	\$6,240.80		\$6,240.80				
12/23/2022	\$63,065.91		\$63,065.91	12/29/2022	\$1,305.70		\$1,305.70				
12/23/2022	\$38,495.86		\$38,495.86	12/29/2022	\$2,089.47		\$2,089.47	Periodic:	\$112,826,286.81		
12/23/2022	\$10,093.59		\$10,093.59	12/29/2022	\$1,490.79		\$1,490.79	Lump Sum:	\$20,598,438.71		
12/27/2022	\$12,675.79		\$12,675.79	12/29/2022	\$1,915.51		\$1,915.51	Total:	\$133,424,725.52		
12/27/2022	\$2,223.28		\$2,223.28	12/29/2022	\$15.36		\$15.36				
12/27/2022	\$131,940.55		\$131,940.55	12/29/2022	\$1,915.51		\$1,915.51				
12/27/2022	\$158.33		\$158.33	12/29/2022	\$4,191.52		\$4,191.52				
12/27/2022	\$1,162.67		\$1,162.67	12/29/2022	\$109,399.15		\$109,399.15				
12/27/2022	\$17,395.31		\$17,395.31	12/29/2022	\$36,507.63		\$36,507.63				
12/27/2022	\$5,749.98		\$5,749.98	12/29/2022	\$1,791.36		\$1,791.36				
12/27/2022	\$4,021.15		\$4,021.15	12/29/2022	\$877.55		\$877.55				
12/27/2022	\$2,285.85		\$2,285.85	12/29/2022	\$42,041.04		\$42,041.04				
12/27/2022	\$1,154.77		\$1,154.77	12/29/2022	\$1,790.29		\$1,790.29				
12/27/2022	\$1,339.10		\$1,339.10	12/29/2022	\$1,896.53		\$1,896.53				
12/27/2022	\$2,230.30		\$2,230.30	12/29/2022	\$115,835.08		\$115,835.08				
12/27/2022	\$3,244.21		\$3,244.21	12/30/2022	\$17,799.48		\$17,799.48				
12/28/2022	\$15,701.14		\$15,701.14	12/30/2022	\$42,212.04		\$42,212.04				
12/28/2022	\$3,638.53		\$3,638.53	12/30/2022	\$50,736.80		\$50,736.80				
12/28/2022	\$30,346.74		\$30,346.74	12/30/2022	\$12,722.59		\$12,722.59				
12/28/2022	\$1,349.00		\$1,349.00	12/30/2022	\$877.59		\$877.59				
12/28/2022	\$1,126.91		\$1,126.91	12/30/2022	\$1,540.76		\$1,540.76				
12/28/2022	\$22,838.70		\$22,838.70	12/30/2022	\$951.56		\$951.56				
12/28/2022	\$46,440.51		\$46,440.51	12/30/2022	\$6,330.61		\$6,330.61				

Note: W/L reported on Schedule H totaled \$133,424,871.12, the \$145.60 was due to an erroneous transaction. Amount is immaterial.

EXHIBIT D

**IN THE UNITED STATES DISTRICT COURT
DISTRICT OF KANSAS**

YELLOW CORPORATION, YRC INC.)	
(d/b/a YRC FREIGHT), USF HOLLAND)	
LLC, NEW PENN MOTOR EXPRESS	)	CIVIL ACTION
LLC, and USF REDDAWAY INC.,	)	CASE NO. 6:23-CV-01131-JAR-ADM
)	
Plaintiffs,)	
)	
v.)	
)	
INTERNATIONAL BROTHERHOOD OF)	
TEAMSTERS, TEAMSTERS)	
NATIONAL FREIGHT INDUSTRY)	
NEGOTIATING COMMITTEE,)	
TEAMSTERS LOCAL NO. 696,)	
TEAMSTERS LOCAL NO. 795, and)	
TEAMSTERS LOCAL NO. 41,)	
)	
Defendants.)	

**SUBPOENA DUCES TECUM AND AD TESTIFICANDUM TO CENTRAL STATES
PENSION FUND**

Pursuant to Rule 45 and Rule 34 of the Federal Rules of Civil Procedure (“ FRCP”) and the Local Rules of the United States District Court for the District of Kansas, Plaintiffs Yellow Corporation, YRC Inc. (d/b/a YRC Freight) (“YRC Freight”), USF Holland LLC (“USF Holland”), New Penn Motor Express LLC (“New Penn”), and USF Reddaway Inc. (“Reddaway”) (together, “Plaintiffs” or “Yellow”) hereby request that Central States Pension Fund (“CSPF”) produce all documents and things in CSPF’s possession, custody, or control specified in Schedule A to this Subpoena on or before April 16, 2024 at 10:00 a.m. EST, at the offices of Ogletree, Deakins, Nash, Smoak & Stewart, P.C, 155 N. Wacker Drive, Suite 4300, Chicago, IL 60606 or at such other time and location as agreed to by Plaintiffs and CSPF.

Pursuant to Rule 30(b)(6) of the FRCP, You are required to designate one or more officers, directors, managers, agents, or other persons to testify on your behalf on the matters identified in Schedule A to the Subpoena on April 16, 2024 at 10:00 a.m. EST at the offices of Ogletree, Deakins, Nash, Smoak & Stewart, P.C, 155 N. Wacker Drive, Suite 4300, Chicago, IL 60606 or at such other time and location as agreed to by Plaintiffs and CSPF. The deposition testimony will be recorded by stenographic means and video recording from day to day until completed.

Plaintiffs reserve the right to conduct this deposition utilizing a secure web-based deposition option or, in the alternative, video conferencing (VTC) services or telephonically to provide remote/virtual access for those parties wishing to participate in the deposition via the internet and/or telephone. Also take notice that Plaintiffs reserves the right to record the deposition either by stenographic means by a court reporter certified to record depositions or a digital reporter utilizing digital recording equipment. Take note that the deposition officer may also be remote and out of the presence of the deponent via one of the options above for the purposes of providing the oath/affirmation to the deponent and capturing the proceeding. Plaintiffs further reserves the right to: (1) record the deposition utilizing audio or video technology; (2) utilize instant visual display such that the reporter's writing of the proceeding will be available to all who are a party to this proceeding to request and receive it in real-time; (3) utilize Exhibit Capture (picture-in-picture) technology in which any exhibit reviewed by the deponent during the deposition can be captured visually; and (4) conduct this deposition utilizing a paperless exhibit display process called Exhibit Share or a similar paperless virtual display platform. The parties are advised that in lieu of a paper set of exhibits, they may be provided and displayed digitally to the deposition officer, deponent, parties, and counsel. The exhibits will be compiled by the deposition officer for the purposes of exhibit stamping, and ultimate production of the final certified transcript.

Please contact the noticing attorney at least five (5) calendar days prior to the deposition to advise that it is your desire to appear via this remote participating means so that the necessary credentials, call-in numbers, firm name, email address, services, testing and information, if necessary, can be arranged and provided to you prior to the proceeding(s).

Dated: March 13, 2024

/s/ Daniel P. Johnson

Trina R. Ricketts KS #18697

Daniel P. Johnson KS #27449

**OGLETREE, DEAKINS, NASH, SMOAK &
STEWART, P.C.**

700 W. 47th Street, Suite 500

Kansas City, MO 64112

Phone: 816.471.1301

Facsimile: 816.471.1303

Email: trina.ricketts@ogletree.com

Email: daniel.johnson@ogletree.com

And

Marc E. Kasowitz (*Admitted Pro Hac Vice*)

Ronald R. Rossi (*Admitted Pro Hac Vice*)

Thomas J. Amburgy (*Admitted Pro Hac Vice*)

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Facsimile: 212.506.1800

Email: mkasowitz@kasowitz.com

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And

Maria Gorecki (*Admitted Pro Hac Vice*)

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1400 16th Street, Suite 400

Denver, Colorado 80202

Phone: 720.932.8303

Facsimile: 720.932.8300

Email: mgorecki@kasowitz.com

**ATTORNEYS FOR PLAINTIFFS YELLOW
CORPORATION, YRC INC. (D/B/A YRC
FREIGHT), USF HOLLAND LLC, NEW PENN
MOTOR EXPRESS LLC, AND USF REDDAWAY
INC.**

AO 88A (Rev. 12/20) Subpoena to Testify at a Deposition in a Civil Action

UNITED STATES DISTRICT COURT

for the

District of Kansas

YELLOW CORPORATION, YRC INC. (d/b/a YRC FREIGHT), USF HOLLAND LLC, NEW PENN MOTOR EXPRESS LLC, and USF REDDAWAY INC.,

Plaintiff

INTERNATIONAL BROTHERHOOD OF TEAMSTERS, TEAMSTERS NATIONAL FREIGHT INDUSTRY NEGOTIATING COMMITTEE, TEAMSTERS LOCAL NO. 696, TEAMSTERS LOCAL NO. 795, and TEAMSTERS LOCAL NO. 41,

Defendant

Civil Action No. 6:23-CV-01131-JAR-ADM

SUBPOENA TO TESTIFY AT A DEPOSITION IN A CIVIL ACTION

To:

Central States Pension Fund

(Name of person to whom this subpoena is directed)

☒ **Testimony:** YOU ARE COMMANDED to appear at the time, date, and place set forth below to testify at a deposition to be taken in this civil action. If you are an organization, you must promptly confer in good faith with the party serving this subpoena about the following matters, or those set forth in an attachment, and you must designate one or more officers, directors, or managing agents, or designate other persons who consent to testify on your behalf about these matters:

Place: Ogletree Deakins, 155 N. Wacker Drive, Suite 4300,
Chicago, IL 60606.

Date and Time:
04 /16 / 2024 at 10:00 am.

The deposition will be recorded by this method: Stenographic means and video recording.

☒ **Production:** You, or your representatives, must also bring with you to the deposition the following documents, electronically stored information, or objects, and must permit inspection, copying, testing, or sampling of the material:

Documents described in Schedule A.

The following provisions of Fed. R. Civ. P. 45 are attached – Rule 45(c), relating to the place of compliance; Rule 45(d), relating to your protection as a person subject to a subpoena; and Rule 45(e) and (g), relating to your duty to respond to this subpoena and the potential consequences of not doing so.

Date: _____

CLERK OF COURT

OR



Signature of Clerk or Deputy Clerk

Attorney's signature

The name, address, e-mail address, and telephone number of the attorney representing (name of party) YELLOW CORPORATION, YRC INC. (d/b/a YRC FREIGHT), USF HOLLAND LLC, NEW PENN MOTOR EXPRESS LLC, and USF REDDAWAY INC., who issues or requests this subpoena, are:

Ogletree Deakins, 700 W. 47th Street, Suite 500, Kansas City, MO 64112. Daniel P. Johnson, daniel.johnson@ogletree.com, +1 (816) 410-2233.

Notice to the person who issues or requests this subpoena

If this subpoena commands the production of documents, electronically stored information, or tangible things before trial, a notice and a copy of the subpoena must be served on each party in this case before it is served on the person to whom it is directed. Fed. R. Civ. P. 45(a)(4). □

AO 88A (Rev. 12/20) Subpoena to Testify at a Deposition in a Civil Action (Page 2)

Civil Action No. CASE NO. 6:23-CV-01131-JAR-ADM

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 45.)

I received this subpoena for *(name of individual and title, if any)* _____
on *(date)* _____.

☐ I served the subpoena by delivering a copy to the named individual as follows: _____

_____ on *(date)* _____; or

☐ I returned the subpoena unexecuted because: _____
_____.

Unless the subpoena was issued on behalf of the United States, or one of its officers or agents, I have also
tendered to the witness the fees for one day's attendance, and the mileage allowed by law, in the amount of
\$ _____.

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc.:

Federal Rule of Civil Procedure 45 (c), (d), (e), and (g) (Effective 12/1/13)

(c) Place of Compliance.

(1) For a Trial, Hearing, or Deposition. A subpoena may command a person to attend a trial, hearing, or deposition only as follows:

- (A) within 100 miles of where the person resides, is employed, or regularly transacts business in person; or
- (B) within the state where the person resides, is employed, or regularly transacts business in person, if the person
 - (i) is a party or a party's officer; or
 - (ii) is commanded to attend a trial and would not incur substantial expense.

(2) For Other Discovery. A subpoena may command:

- (A) production of documents, electronically stored information, or tangible things at a place within 100 miles of where the person resides, is employed, or regularly transacts business in person; and
- (B) inspection of premises at the premises to be inspected.

(d) Protecting a Person Subject to a Subpoena; Enforcement.

(1) Avoiding Undue Burden or Expense; Sanctions. A party or attorney responsible for issuing and serving a subpoena must take reasonable steps to avoid imposing undue burden or expense on a person subject to the subpoena. The court for the district where compliance is required must enforce this duty and impose an appropriate sanction—which may include lost earnings and reasonable attorney's fees—on a party or attorney who fails to comply.

(2) Command to Produce Materials or Permit Inspection.

(A) Appearance Not Required. A person commanded to produce documents, electronically stored information, or tangible things, or to permit the inspection of premises, need not appear in person at the place of production or inspection unless also commanded to appear for a deposition, hearing, or trial.

(B) Objections. A person commanded to produce documents or tangible things or to permit inspection may serve on the party or attorney designated in the subpoena a written objection to inspecting, copying, testing, or sampling any or all of the materials or to inspecting the premises—or to producing electronically stored information in the form or forms requested. The objection must be served before the earlier of the time specified for compliance or 14 days after the subpoena is served. If an objection is made, the following rules apply:

- (i) At any time, on notice to the commanded person, the serving party may move the court for the district where compliance is required for an order compelling production or inspection.
- (ii) These acts may be required only as directed in the order, and the order must protect a person who is neither a party nor a party's officer from significant expense resulting from compliance.

(3) Quashing or Modifying a Subpoena.

(A) When Required. On timely motion, the court for the district where compliance is required must quash or modify a subpoena that:

- (i) fails to allow a reasonable time to comply;
- (ii) requires a person to comply beyond the geographical limits specified in Rule 45(c);
- (iii) requires disclosure of privileged or other protected matter, if no exception or waiver applies; or
- (iv) subjects a person to undue burden.

(B) When Permitted. To protect a person subject to or affected by a subpoena, the court for the district where compliance is required may, on motion, quash or modify the subpoena if it requires:

(i) disclosing a trade secret or other confidential research, development, or commercial information; or

(ii) disclosing an unretained expert's opinion or information that does not describe specific occurrences in dispute and results from the expert's study that was not requested by a party.

(C) Specifying Conditions as an Alternative. In the circumstances described in Rule 45(d)(3)(B), the court may, instead of quashing or modifying a subpoena, order appearance or production under specified conditions if the serving party:

- (i) shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship; and
- (ii) ensures that the subpoenaed person will be reasonably compensated.

(e) Duties in Responding to a Subpoena.

(1) Producing Documents or Electronically Stored Information. These procedures apply to producing documents or electronically stored information:

(A) Documents. A person responding to a subpoena to produce documents must produce them as they are kept in the ordinary course of business or must organize and label them to correspond to the categories in the demand.

(B) Form for Producing Electronically Stored Information Not Specified. If a subpoena does not specify a form for producing electronically stored information, the person responding must produce it in a form or forms in which it is ordinarily maintained or in a reasonably usable form or forms.

(C) Electronically Stored Information Produced in Only One Form. The person responding need not produce the same electronically stored information in more than one form.

(D) Inaccessible Electronically Stored Information. The person responding need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or for a protective order, the person responding must show that the information is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitations of Rule 26(b)(2)(C). The court may specify conditions for the discovery.

(2) Claiming Privilege or Protection.

(A) Information Withheld. A person withholding subpoenaed information under a claim that it is privileged or subject to protection as trial-preparation material must:

- (i) expressly make the claim; and
- (ii) describe the nature of the withheld documents, communications, or tangible things in a manner that, without revealing information itself privileged or protected, will enable the parties to assess the claim.

(B) Information Produced. If information produced in response to a subpoena is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified information and any copies it has; must not use or disclose the information until the claim is resolved; must take reasonable steps to retrieve the information if the party disclosed it before being notified; and may promptly present the information under seal to the court for the district where compliance is required for a determination of the claim. The person who produced the information must preserve the information until the claim is resolved.

(g) Contempt.

The court for the district where compliance is required—and also, after a motion is transferred, the issuing court—may hold in contempt a person who, having been served, fails without adequate excuse to obey the subpoena or an order related to it.

SCHEDULE A

Plaintiffs hereby request that CSPF provide documents about the Topics set forth below, on the date and at the location specified in the Notice of Subpoena and Subpoena, unless otherwise agreed to by you and Plaintiffs.

DEFINITIONS

Unless stated otherwise, the terms set forth below are defined as follows:

1. The term “**ABF**” refers to ABF Freight System, Inc.
2. The term “**this Action**” refers to the above-captioned lawsuit, *Yellow Corporation, et al., v. International Brotherhood of Teamsters, et al.*, No. 23-1131-JAR-ADM.
3. The terms “**and**” and “**or**” shall be construed either conjunctively or disjunctively as necessary so as to bring within the scope of the Request all responses that might otherwise be construed to be outside of its scope.
4. The terms “**any**,” “**all**,” and “**each**” shall be construed broadly, and shall mean any, all, and each as necessary so as to bring within the scope of the Request all responses that otherwise could be construed to be outside of its scope.
5. The term “**Yellow’s Bankruptcy**” refers to the voluntary petitions for relief under Chapter 11 of the U.S. Bankruptcy Code filed by Yellow in the United States Bankruptcy Court for the District of Delaware, Case No. 1:23-bk-11069.
6. The term “**Change of Operations Committee**” means the committee referred to by that name in the Yellow NMFA.
7. The term “**CHOPS**” means change of operations procedures as defined under the NMFA.
8. The term “**Yellow/IBT Negotiations**” refers to negotiations between Yellow and Defendants, including without limitations, Phase 1 CO CHOPS, Phase 1 UE CHOPS, Phase 2

Initial CO CHOPS, Phase 2 Initial UE CHOPS, Phase 2 Revised CO CHOPS, Phase 2 Revised UE CHOPS.

9. The term “**communication**” shall mean and refer to any mode of conveying, distributing, disclosing, publishing, transferring, and exchanging meaning or information, whether orally or by document(s), or whether by in-person conversations, telephone, mail, facsimile, personal delivery, overnight delivery, electronic mail, or computer-generated posting, or any other display on the internet, or otherwise. The term shall include notes, memoranda, or any other document(s) memorializing, conveying, or referring to the information conveyed.

10. The term “**Defendant**” means any one of IBT, TNFINC, Teamsters Local No. 696, Teamsters Local No. 795, and Teamsters Local No. 41, and any other person, including any director, officer, shareholder, trustee, employee, partner, principal, manager, staff member, administrator, accountant, consultant, custodian, representative, advisor, lobbyist, attorney, or agent, acting on behalf of, for the benefit of, or at the direction or request of that particular entity, and its predecessors, successors, assigns, affiliates, parents, and subsidiaries.

11. The term “**2023 Deferred Payment**” refers to Yellow’s \$66 million of deferred contribution and interest payments to CSPF in 2023.

12. The term “**document**” is used in the broadest sense to include all forms of tangible expression and includes, without limitation, any writing or record, whether in tangible form or electronically stored information, including text messages, as described in Rule 34(a)(1)(A)-(B) of the Federal Rules of Civil Procedure.

13. The term “**employer**” shall have the meaning ascribed in the relevant NMFA.

14. The Term “**2023 Request to Defer Pension Contributions**” refers to Yellow’s June 14, 2023 request that CSPF agree to a short-term deferral of Yellow’s payment of pension contributions and health plan funding to CSPF for the months of July and August 2023.

15. The term “**IBT**” means and includes International Brotherhood of Teamsters, and any other person, including any director, board member, officer, shareholder, trustee, employee, partner, principal, manager, staff member, administrator, accountant, consultant, custodian, representative, advisor, lobbyist, attorney, or agent, acting on behalf of, for the benefit of, or at the direction or request of IBT, and its predecessors, successors, assigns, affiliates, parents, and subsidiaries.

16. The term “**Jack Cooper Transport**” means Jack Cooper Transport Company, LLC, and any other person, including any director, board member, officer, shareholder, trustee, employee, partner, principal, manager, staff member, administrator, accountant, consultant, custodian, representative, advisor, lobbyist, attorney, or agent, acting on behalf of, for the benefit of, or at the direction or request of Jack Cooper Transport, and its predecessors, successors, assigns, affiliates, parents, and subsidiaries.

17. The term “**Jack Cooper Transport Bid**” refers to effort by Jack Cooper Transport, starting in or around October 2023 to purchase all or part of Yellow.

18. The term “**July 23, 2023 Memorandum**” refers to CSPF’s memorandum to all local unions related to YRC and Holland’s contribution delinquency, dated July 23, 2023.

19. The term “**Labor Caucus**” refers to the Congressional Labor Caucus and its agents and representatives.

20. The term “**local union**” means any Teamsters local union or joint council, including but not limited to Defendants Teamsters Local No. 696, Teamsters Local No. 795, and Teamsters Local No. 41.

21. The term “**NMFA**” refers to any National Master Freight Agreement to which IBT or TNFINC is a party.

22. The term “**One Yellow**” means Yellow Corporation’s multi-year enterprise transformation to optimize and structurally improve its network of more than 300 strategically located terminals throughout North America, to operate as one Yellow company, one Yellow network, under one Yellow brand that provides super-regional service.

23. The term “**Organizing Department**” refers to the Organizing Department of the IBT and its members.

24. The term “**person**” or “**persons**” means any natural person, corporation, partnership, proprietorship, firm, association, union, company, and joint venture, whether public or private, as well as any governmental agency, division, or department.

25. The term “**Phase I**” refers to the first phase of One Yellow, completed in September 2022, through which Yellow consolidated YRC Freight’s operations with Reddaway’s operations in the western region of the United States.

26. The term “**Phase 1 CO CHOPS**” refers to CHOPS MR-CO-01-06/2022, titled “2022 Terminal Consolidation, Terminal Zip Code Realignment, Velocity Distribution Center & Road Network Realignment Change of Operations (Article 8, Section 6),” dated May 2, 2022, which was approved on August 5, 2022.

27. The term “***Phase 1 UE CHOPS***” refers to CHOPS MR-UE-01-06/2022, titled “2022 Utility Employee Change of Operations (Article 3, Section 7),” dated May 2, 2022, which was approved on August 5, 2022.

28. The term “***Phase 2***” refers to the second phase of One Yellow, through which Yellow planned to consolidate YRC Freight’s operations with USF Holland’s and New Penn’s operations in the northeast, midwest, and southeast regions of the United States.

29. The term “***Phase 2 Initial CO CHOPS***” refers to CHOPS MR-CO-03-11/2022, titled “2022 Terminal Consolidation, Terminal Zip Code Realignment, Velocity Center & Road Network Realignment Change of Operations (Article 8, Section 6),” dated October 19, 2022.

30. The term “***Phase 2 Initial Letter Proposal***” refers to the April 7, 2023 Yellow Corporation proposal titled “Letter of Agreement Regarding Yellow Corporation’s Transformation to a Super-Regional Carrier.”

31. The term “***Phase 2 Initial UE CHOPS***” refers to CHOPS MR-UE-02-11/2022, titled “2022 Utility Employee Change of Operations (Article 3, Section 7),” dated October 19, 2022.

32. The term “***Phase 2 Revised CO CHOPS***” refers to CHOPS MR-CO-01-02/2023, titled “2023 Terminal Consolidation, Terminal Zip Code Realignment, Designated Terminal & Road Network Realignment Change of Operations (Article 8, Section 6),” dated February 6, 2023.

33. The term “***Phase 2 Revised Letter Proposal***” refers to the May 30, 2023 Yellow Corporation Proposal to TNFINC titled “Proposed Letter of Agreement Regarding Yellow Corporation’s Transformation to a Super-Regional Carrier.”

34. The term “***Phase 2 Revised UE CHOPS***” refers to CHOPS MR-UE-01-02/2023, titled “2023 Utility Employee Change of Operations (Article 3, Section 7),” dated February 6, 2023.

35. The term “***Plaintiffs***” or “***Yellow***” means and includes Yellow Corporation, YRC Freight, USF Holland, New Penn, and Reddaway, and their officers, directors, employees, partners, corporate parent, subsidiaries, or affiliates.

36. The term “***2023 Preliminary Injunction***” refers to Yellow’s Motion for Temporary Restraining Order and Preliminary Injunction filed on July 19, 2023 in this Action.

37. The terms “***related***” and “***related to***” are used in the broadest sense allowable under Rule 34 of the Federal Rules of Civil Procedure and shall be construed to mean concerning, alluding to, reflecting, evidencing, supporting or contradicting, regarding, referring to, containing, embodying, commenting upon, discussing, involving, showing, comprising, referencing, identifying, bearing upon, pertaining to, affecting, connected with or associated with, in whole or in part, or in any way pertinent to the referenced subject matter.

38. The term “***Senate Committee on Health, Education, Labor & Pension Committee***” refers to the Health, Education, Labor & Pension Committee of the United States Senate and their agents and representatives.

39. The term “***Senate Committee on the Budget***” refers to the United States Senate Committee on the Budget and their agents and representatives.

40. The “***Task Force on Worker Organizing and Empowerment***” refers to the White House Task Force on Worker Organizing and Empowerment led by Vice President Kamala Harris, and their agents and representatives.

41. The term “**TNFINC**” means and includes Teamsters National Freight Industry Negotiating Committee, and any other person, including any director, board member, officer, shareholder, trustee, employee, partner, principal, manager, staff member, administrator, accountant, consultant, custodian, representative, advisor, lobbyist, attorney, or agent, acting on behalf of, for the benefit of, or at the direction or request of TNFINC, and its predecessors, successors, assigns, affiliates, parents, and subsidiaries.

42. The Term “**Work Stoppage**” refers to any work stoppage, strike, slowdown, walkout or cessation of work by Yellow’s employees.

43. The term “**you**,” “**your**,” or “**CSPF**” refers to Central States Pension Fund and Central States Health and Welfare Fund, and any and all of its subsidiaries, predecessors or successors in interest, assigns, affiliates, divisions, joint ventures, partners, present and former members, principals, directors, officers, executives, employees, agents, servants, representatives, consultants, attorneys, or any person or entity acting or purporting to act on its behalf of or in concert with, or who is subject to the direction or control of the foregoing.

INSTRUCTIONS

1. In responding to the Requests, furnish all responsive documents that are available to you, including documents in the possession of your subsidiaries, affiliates, parent companies, agents, advisors, attorneys, representatives or anyone else acting on your behalf or otherwise subject to your control.

2. In responding to the Requests, make a diligent search of your records, electronic files and of any other papers and materials in your possession or available to your representatives. In the event that you are able to provide only part(s) of the document(s) called for in any particular Request, provide all document(s) that you are able to provide and state the reason, if any, for the inability to provide the remainder.

3. If you do not have within your possession, custody, or control any document(s) responsive to a particular Request, your response to that Request should so state.

4. If any document requested herein has been lost, deleted, discarded, or destroyed, it shall be identified and described as completely as possible, including the following information: content, author, recipient, sender, copied recipient (indicated or blind), date prepared or received, date of disposal, reason for disposal, person authorizing the disposal, person disposing of the document, and contents of the document.

5. Each Request calls for the production of Electronically Stored Information (“ESI”) associated with responsive documents and any ESI that is otherwise responsive. All ESI shall be produced in the format agreed upon by the parties.

6. To the extent that you refuse to produce any document requested on the ground that the document is protected from discovery by the work-product doctrine, the attorney-client privilege, or any other privilege or doctrine, provide a log identifying the document by stating: (a) the date on which the document was prepared, the date appearing on the document, if different, and the date on which it was transmitted; (b) the name(s) of the sender(s) and author(s) of the document, including all recipients, “cc” recipients, and “bcc” recipients; (c) the number of pages withheld; (d) a description sufficient to identify the document without revealing the information for which the privilege is claimed, including the general subject matter and character of the document (e.g., letter, memorandum, notes); and (e) the statute, rule, or decision that is claimed to give rise to the privilege or any other reason for withholding the document, in accordance with Rule 26(b)(5)(A) and any stipulations of the parties governing discovery.

7. If only a portion of a responsive document is privileged against disclosure, you must produce the responsive non-privileged portion of the document in redacted form, provided

that the redacted material is identified and the basis for the claim of privilege stated as provided in the instruction above.

8. The past tense shall include the present and vice versa.

9. The singular form of a word shall be construed as the plural, and the plural as the singular, as necessary, to bring within the scope of a Request all documents and responses that might otherwise be considered to be beyond its scope.

10. The use of capital letters, lower-case letters, or quotation marks in these Requests shall not be construed to limit the scope of any specific Request contained herein.

11. If you object to a Request as overbroad, irrelevant, or burdensome, produce documents responsive to the non-objectionable part.

12. As the term “possession” relates to e-mail, text messages, mobile device chats, and any other electronically stored information, the term includes, but is not limited to, documents and communications contained in your electronic e-mail, cloud-based, and mobile device directories, including, but not limited to: (a) “deleted” documents and communications that have not been permanently deleted, including all subdirectories irrespective of the title of such subdirectories; (b) “sent” documents and communications, including all subdirectories irrespective of the title of such subdirectories; and (c) “received” documents and communications, including all subdirectories irrespective of the title of such subdirectories.

13. As the requests relate to e-mail, text messages, mobile device chats, and any other electronically stored information, you are to review the text of each individual document and communication (i.e., not simply review the subject heading or utilize an electronic search device).

14. The documents produced pursuant to this request are to be segregated and identified by the number of the request below to which they are responsive, or are to be produced as they are maintained in the ordinary course of business.

15. All documents shall be produced in the order in which they are kept in the usual course of business, and shall be produced in their original file folders, binders, cover, or containers, or facsimiles thereof. In the alternative, all documents shall be produced, organized, and labeled to correspond to the individual Requests.

16. Selection of documents from files and other sources, and the numbering of such documents, shall be performed in such a manner as to ensure that the source of each document may be determined, if necessary.

17. File folders with tabs, labels, or directories of files identifying documents must be produced intact with such tabs, labels, or directories and the documents contained therein.

18. Documents attached to each other shall not be separated.

19. A document with handwritten, typewritten, or other recorded notes, editing marks, additions, deletions, notations, insertions, corrections, or marginal notes is not and shall not be deemed to be identical to one without such modifications, additions, or deletions.

20. Each requested document shall be produced in its entirety, without abbreviation or redaction, and shall include all attachments, appendices, exhibits, lists, schedules, or other documents at any time affixed thereto. If a document responsive to any request cannot be produced in full, it shall be produced to the extent possible with an explanation stating why production of the remainder is not possible.

21. Unless otherwise indicated, the time period applicable to documents to be produced in response to the Requests is from January 1, 2022 to the date of your production.

22. The Requests are continuing in nature and require that you promptly produce additional responsive documents or information whenever they are acquired, discovered or come into existence after the date of the initial production.

I. REQUESTS FOR PRODUCTION OF DOCUMENTS

1. All documents and communications, including but not limited to communications to, from, or with Defendants, related to: (a) One Yellow, (b) the Yellow/IBT Negotiations, (c) Yellow's 2023 Request to Defer Pension Contributions, (d) discussions related to a Work Stoppage, (e) CSPF's termination of Yellow's participation in CSPF plan in July 2023, (f) Yellow's Bankruptcy, (g) the 2023 Preliminary Injunction, (h) Jack Cooper Transport's Bid, or (i) this Action.

2. All documents related to any meeting between any of Defendants on the one hand and you on the other hand, including but not limited to any notes or transcripts of the meeting.

3. All documents and communications between CSPF and Jack Cooper Transport, including but not limited to, Sarah Amico, concerning Yellow.

4. All documents and communications concerning Yellow's 2023 Request to Defer Pension Contributions, including without limitation, all documents and communications related to your denial of the request and reasons for denial, and all documents and communications reviewed, considered, and/or relied upon by CSPF in connection with CSPF July 23, 2023 memorandum to all local unions related to YRC and Holland's contribution delinquency.

5. Without a limitation on time period, documents sufficient to show any request to defer Yellow's pension contributions, including but not limited to requests made by Yellow, IBT, Sean O'Brien, Fred Zuckerman, TNFINC, and/or John Murphy, and CSPF's response to the request.

6. All policies, procedures, guidelines, or other guidance that were in effect during 2023 related to an employer's request to defer health and pension contribution obligations.

7. All documents and communications identifying, discussing, or mentioning any prior instance of CSPF's denial of an employer's request for deferral of health and pension contribution obligations.

8. All documents and communications evidencing CSPF's awareness or knowledge of consequences of a delay in implementation of One Yellow, failure of the Yellow/IBT Negotiations, or a Work Stoppage.

9. All documents and communications reviewed, considered, and/or relied upon by CSPF in connection with its August 12, 2022 application for special financial assistance in which CSPF stated that it assumed "zero future withdrawal liability payments" and that its contribution base unit projection "includes a probability of withdrawal due to bankruptcy."

10. All documents and communications related to Yellow with government officials, agencies and representatives, including with limitations and of the following: (a) the executive office of the President of the United States, (b) the United States Department of the Treasury, (c) the offices of United States Senators Bernie Sanders, Sherrod Brown, Roger Marshall, Tammy Baldwin, Robert P. Casey Jr., Amy Klobuchar, John Fetterman, Tina Smith, or Dick Durbin, (d) the Senate Committee on Health, Education, Labor & Pension Committee, (e) the Senate Committee on the Budget, (f) the Acting United States Secretary of Labor, Julie Su, or her agents or representatives, (g) the Labor Caucus, (h) the United States Treasury Secretary Janet Yellen or her agents or representatives, (i) the Senate Committee on Health, Education, Labor & Pension; (j) the Senate Committee on the Budget; or (k) the White House's Task Force on Worker Organizing and Empowerment.

11. Without a limitation on time period, all documents relating to any claim that “withdrawal liability” has been triggered by Yellow, including without limitation, all documents relating to past withdrawal liability payments to CSPF by participating employers.

12. All documents and communications produced by CSPF in the Yellow Bankruptcy.

II. TOPIC LIST

You will be asked to provide testimony concerning the following topics:

1. Communications to, from, or with Defendants or Jack Cooper Transport, related to: (a) One Yellow, (b) the Yellow NMFA, (c) Yellow/IBT Negotiations with Defendants, (d) Yellow’s 2023 Request to Defer Pension Contributions, (e) discussions related to a Work Stoppage, (f) CSPF’s termination of Yellow’s participation in CSPF plan in July 2023, (g) Yellow’s Bankruptcy, (h) the 2023 Preliminary Injunction, (i) Jack Cooper Transport’s Bid, or (j) this Action.

2. Yellow’s 2023 Request to Defer Pension Contributions, including without limitation, the facts and circumstances surrounding your denial of the request, CSPF’s July 23, 2023 memorandum to all local unions related to YRC and Holland’s contribution delinquency, and any request, regardless of date, by IBT, TNFINC, Sean O’Brien, Fred Zuckerman, or John Murphy that CSPF grant or deny Yellow’s request.

3. All policies, procedures, guidelines, or other guidance that were in effect during 2023 related to an employer’s request to defer health and pension contribution obligations.

4. CSPF’s July 23, 2023 Memorandum.

5. August 12, 2022 application for special financial assistance in which CSPF stated that it assumed “zero future withdrawal liability payments” and that its contribution base unit projection “includes a probability of withdrawal due to bankruptcy.”

6. CSPF's awareness or knowledge of consequences of a delay in implementation of One Yellow, failure of the Yellow/IBT Negotiations, or a Work Stoppage.

7. Without a limitation on time period, your knowledge of any request by Yellow to defer pension contributions and CSPF's response to the request.

8. CSPF's claim that "withdrawal liability" has been triggered by Yellow, including without limitation, past withdrawal liability payments to CSPF by participating employers.

Dated: March 13, 2024

/s/ Daniel P. Johnson

Trina R. Ricketts KS #18697

Daniel P. Johnson KS #27449

**OGLETREE, DEAKINS, NASH, SMOAK &
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And

Marc E. Kasowitz (*Admitted Pro Hac Vice*)

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**ATTORNEYS FOR PLAINTIFFS YELLOW
CORPORATION, YRC INC. (D/B/A YRC
FREIGHT), USF HOLLAND LLC, NEW PENN
MOTOR EXPRESS LLC, AND USF REDDAWAY
INC.**

EXHIBIT E

**IN THE UNITED STATES DISTRICT COURT
DISTRICT OF KANSAS**

YELLOW CORPORATION, YRC INC.)	
(d/b/a YRC FREIGHT), USF HOLLAND)	
LLC, NEW PENN MOTOR EXPRESS	)	CIVIL ACTION
LLC, and USF REDDAWAY INC.,	)	CASE NO. 6:23-CV-01131-JAR-ADM
)	
Plaintiffs,)	
)	
v.)	
)	
INTERNATIONAL BROTHERHOOD OF)	
TEAMSTERS, TEAMSTERS)	
NATIONAL FREIGHT INDUSTRY)	
NEGOTIATING COMMITTEE,)	
TEAMSTERS LOCAL NO. 696,)	
TEAMSTERS LOCAL NO. 795, and)	
TEAMSTERS LOCAL NO. 41,)	
)	
Defendants.)	

**NOTICE OF INTENT TO SUBPOENA DUCES TECUM TO THE EXECUTIVE
OFFICE OF THE PRESIDENT OF THE UNITED STATES**

PLEASE TAKE NOTICE that, pursuant to Rule 45 and Rule 34 of the Federal Rules of Civil Procedure (“FRCP”) and the Local Rules of the United States District Court for the District of Kansas, Plaintiffs Yellow Corporation, YRC Inc. (d/b/a YRC Freight) (“YRC Freight”), USF Holland LLC (“USF Holland”), New Penn Motor Express LLC (“New Penn”), and USF Reddaway Inc. (“Reddaway”) (together, “Plaintiffs” or “Yellow”) hereby give notice that they will serve a subpoena on the executive office of the President of the United States (“the President of the United States”) on or after March 13, 2024. A copy of which is attached hereto.

Dated: March 13, 2024

/s/ Daniel P. Johnson

Trina R. Ricketts KS #18697

Daniel P. Johnson KS #27449

**OGLETREE, DEAKINS, NASH, SMOAK &
STEWART, P.C.**

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And

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**ATTORNEYS FOR PLAINTIFFS YELLOW
CORPORATION, YRC INC. (D/B/A YRC
FREIGHT), USF HOLLAND LLC, NEW PENN
MOTOR EXPRESS LLC, AND USF REDDAWAY
INC.**

CERTIFICATE OF SERVICE

I hereby certify that on the 13th day of March 2024, the foregoing was electronically filed with the Clerk of the Court using CM/ECF system which sent a copy to the following:

F. Griffin, Jr.
Abigail V. Carter
BREDHOFF & KAISER, PLLC
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Washington, DC 20005
acarter@bredhoff.com
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Michael E. Amash, KS Bar No. 22998
BLAKE & UHLIG, P.A.
6803 West 64th Street, Suite 300
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mea@blake-uhlig.com

/s/ Daniel P. Johnson
Daniel P. Johnson

**IN THE UNITED STATES DISTRICT COURT
DISTRICT OF KANSAS**

YELLOW CORPORATION, YRC INC.)	
(d/b/a YRC FREIGHT), USF HOLLAND)	
LLC, NEW PENN MOTOR EXPRESS	)	CIVIL ACTION
LLC, and USF REDDAWAY INC.,	)	CASE NO. 6:23-CV-01131-JAR-ADM
)	
Plaintiffs,)	
)	
v.)	
)	
INTERNATIONAL BROTHERHOOD OF)	
TEAMSTERS, TEAMSTERS)	
NATIONAL FREIGHT INDUSTRY)	
NEGOTIATING COMMITTEE,)	
TEAMSTERS LOCAL NO. 696,)	
TEAMSTERS LOCAL NO. 795, and)	
TEAMSTERS LOCAL NO. 41,)	
)	
Defendants.)	

**SUBPOENA DUCES TECUM TO THE EXECUTIVE OFFICE OF THE PRESIDENT OF
THE UNITED STATES**

Pursuant to Rule 45 and Rule 34 of the Federal Rules of Civil Procedure (“ FRCP”), the Local Rules of the United States District Court for the District of Kansas, Plaintiffs Yellow Corporation, YRC Inc. (d/b/a YRC Freight) (“YRC Freight”), USF Holland LLC (“USF Holland”), New Penn Motor Express LLC (“New Penn”), and USF Reddaway Inc. (“Reddaway”) (together, “Plaintiffs” or “Yellow”) hereby request that the executive office of the President of the United States (“the Office of the President of the United States”) produce all documents and things in the Office of the President of the United States’ possession, custody, or control specified in Schedule A to this Subpoena on or before April 16, 2024 at the offices of Kasowitz Benson Torres LLP, 1401 New York Avenue NW, Suite 401, Washington, DC 20005, or at such other time and location as agreed to by Plaintiffs and the Office of the President of the United States.

Dated: March 13, 2024

/s/ Daniel Johnson

Trina R. Ricketts KS #18697

Daniel P. Johnson KS #27449

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STEWART, P.C.**

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**ATTORNEYS FOR PLAINTIFFS YELLOW
CORPORATION, YRC INC. (D/B/A YRC
FREIGHT), USF HOLLAND LLC, NEW PENN
MOTOR EXPRESS LLC, AND USF REDDAWAY
INC.**

AO 88B (Rev. 02/14) Subpoena to Produce Documents, Information, or Objects or to Permit Inspection of Premises in a Civil Action

UNITED STATES DISTRICT COURT

for the

District of Kansas

YELLOW CORPORATION, YRC INC. (d/b/a YRC FREIGHT),
USF HOLLAND LLC, NEW PENN MOTOR EXPRESS LLC,*Plaintiff*v.
TEAMSTERS NATIONAL FREIGHT INDUSTRY NEGOTIATING
COMMITTEE, TEAMSTERS LOCAL NO. 696, TEAMSTERS
LOCAL NO. 795, and TEAMSTERS LOCAL NO. 41,*Defendant*

Civil Action No. CASE NO. 6:23-CV-01131-JAR-A

SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS
OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION

To:

The Executive Office of the President of the United States

(Name of person to whom this subpoena is directed)

☒ **Production:** **YOU ARE COMMANDED** to produce at the time, date, and place set forth below the following documents, electronically stored information, or objects, and to permit inspection, copying, testing, or sampling of the material: Documents described in Exhibit A.

Place: Kasowitz Benson Torres LLP, 1401 New York Avenue
NW, Suite 401, Washington, DC 20005

Date and Time: 04/16/2024 10:00 am

☐ **Inspection of Premises:** **YOU ARE COMMANDED** to permit entry onto the designated premises, land, or other property possessed or controlled by you at the time, date, and location set forth below, so that the requesting party may inspect, measure, survey, photograph, test, or sample the property or any designated object or operation on it.

Place:

Date and Time:

The following provisions of Fed. R. Civ. P. 45 are attached – Rule 45(c), relating to the place of compliance; Rule 45(d), relating to your protection as a person subject to a subpoena; and Rule 45(e) and (g), relating to your duty to respond to this subpoena and the potential consequences of not doing so.

Date: 03/13/2024

CLERK OF COURT

OR



Signature of Clerk or Deputy Clerk

Attorney's signature

The name, address, e-mail address, and telephone number of the attorney representing (name of party) Yellow Corp., YRC INC, USF Holland LLC, New Penn Motor Express LLC, USF Reddaway, who issues or requests this subpoena, are: Daniel P. Johnson, Ogletree, Deakins, et al., 700 W. 47th St., Ste. 500, Kansas City, MO 64112, daniel.johnson@ogletree.com, (816) 410-2233; Ronald R. Rossi, Kasowitz Benson Torres LLP, 1633 Broadway, New York, NY 10019, rrossi@kasowitz.com, (212) 506-1947.

Notice to the person who issues or requests this subpoena

If this subpoena commands the production of documents, electronically stored information, or tangible things or the inspection of premises before trial, a notice and a copy of the subpoena must be served on each party in this case before it is served on the person to whom it is directed. Fed. R. Civ. P. 45(a)(4).

AO 88B (Rev. 02/14) Subpoena to Produce Documents, Information, or Objects or to Permit Inspection of Premises in a Civil Action (Page 2)

Civil Action No. CASE NO. 6:23-CV-01131-JAR-A

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 45.)

I received this subpoena for *(name of individual and title, if any)* _____
on *(date)* _____.

☐ I served the subpoena by delivering a copy to the named person as follows: _____

_____ on *(date)* _____; or

☐ I returned the subpoena unexecuted because: _____

Unless the subpoena was issued on behalf of the United States, or one of its officers or agents, I have also
tendered to the witness the fees for one day's attendance, and the mileage allowed by law, in the amount of
\$ _____.

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____ 0.00 _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc.:

Federal Rule of Civil Procedure 45 (c), (d), (e), and (g) (Effective 12/1/13)

(c) Place of Compliance.

(1) For a Trial, Hearing, or Deposition. A subpoena may command a person to attend a trial, hearing, or deposition only as follows:

- (A) within 100 miles of where the person resides, is employed, or regularly transacts business in person; or
- (B) within the state where the person resides, is employed, or regularly transacts business in person, if the person
 - (i) is a party or a party's officer; or
 - (ii) is commanded to attend a trial and would not incur substantial expense.

(2) For Other Discovery. A subpoena may command:

- (A) production of documents, electronically stored information, or tangible things at a place within 100 miles of where the person resides, is employed, or regularly transacts business in person; and
- (B) inspection of premises at the premises to be inspected.

(d) Protecting a Person Subject to a Subpoena; Enforcement.

(1) Avoiding Undue Burden or Expense; Sanctions. A party or attorney responsible for issuing and serving a subpoena must take reasonable steps to avoid imposing undue burden or expense on a person subject to the subpoena. The court for the district where compliance is required must enforce this duty and impose an appropriate sanction—which may include lost earnings and reasonable attorney's fees—on a party or attorney who fails to comply.

(2) Command to Produce Materials or Permit Inspection.

(A) *Appearance Not Required.* A person commanded to produce documents, electronically stored information, or tangible things, or to permit the inspection of premises, need not appear in person at the place of production or inspection unless also commanded to appear for a deposition, hearing, or trial.

(B) *Objections.* A person commanded to produce documents or tangible things or to permit inspection may serve on the party or attorney designated in the subpoena a written objection to inspecting, copying, testing, or sampling any or all of the materials or to inspecting the premises—or to producing electronically stored information in the form or forms requested. The objection must be served before the earlier of the time specified for compliance or 14 days after the subpoena is served. If an objection is made, the following rules apply:

- (i) At any time, on notice to the commanded person, the serving party may move the court for the district where compliance is required for an order compelling production or inspection.
- (ii) These acts may be required only as directed in the order, and the order must protect a person who is neither a party nor a party's officer from significant expense resulting from compliance.

(3) Quashing or Modifying a Subpoena.

(A) *When Required.* On timely motion, the court for the district where compliance is required must quash or modify a subpoena that:

- (i) fails to allow a reasonable time to comply;
- (ii) requires a person to comply beyond the geographical limits specified in Rule 45(c);
- (iii) requires disclosure of privileged or other protected matter, if no exception or waiver applies; or
- (iv) subjects a person to undue burden.

(B) *When Permitted.* To protect a person subject to or affected by a subpoena, the court for the district where compliance is required may, on motion, quash or modify the subpoena if it requires:

- (i) disclosing a trade secret or other confidential research, development, or commercial information; or

(ii) disclosing an unretained expert's opinion or information that does not describe specific occurrences in dispute and results from the expert's study that was not requested by a party.

(C) *Specifying Conditions as an Alternative.* In the circumstances described in Rule 45(d)(3)(B), the court may, instead of quashing or modifying a subpoena, order appearance or production under specified conditions if the serving party:

- (i) shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship; and
- (ii) ensures that the subpoenaed person will be reasonably compensated.

(e) Duties in Responding to a Subpoena.

(1) Producing Documents or Electronically Stored Information. These procedures apply to producing documents or electronically stored information:

(A) *Documents.* A person responding to a subpoena to produce documents must produce them as they are kept in the ordinary course of business or must organize and label them to correspond to the categories in the demand.

(B) *Form for Producing Electronically Stored Information Not Specified.* If a subpoena does not specify a form for producing electronically stored information, the person responding must produce it in a form or forms in which it is ordinarily maintained or in a reasonably usable form or forms.

(C) *Electronically Stored Information Produced in Only One Form.* The person responding need not produce the same electronically stored information in more than one form.

(D) *Inaccessible Electronically Stored Information.* The person responding need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or for a protective order, the person responding must show that the information is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitations of Rule 26(b)(2)(C). The court may specify conditions for the discovery.

(2) Claiming Privilege or Protection.

(A) *Information Withheld.* A person withholding subpoenaed information under a claim that it is privileged or subject to protection as trial-preparation material must:

- (i) expressly make the claim; and
- (ii) describe the nature of the withheld documents, communications, or tangible things in a manner that, without revealing information itself privileged or protected, will enable the parties to assess the claim.

(B) *Information Produced.* If information produced in response to a subpoena is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified information and any copies it has; must not use or disclose the information until the claim is resolved; must take reasonable steps to retrieve the information if the party disclosed it before being notified; and may promptly present the information under seal to the court for the district where compliance is required for a determination of the claim. The person who produced the information must preserve the information until the claim is resolved.

(g) Contempt.

The court for the district where compliance is required—and also, after a motion is transferred, the issuing court—may hold in contempt a person who, having been served, fails without adequate excuse to obey the subpoena or an order related to it.

SCHEDULE A

Plaintiffs hereby requests that the executive office of the President of the United States the President of the United States provide documents about the Topics set forth below, on the date and at the location specified in the Notice of Subpoena and Subpoena, unless otherwise agreed to by You and Plaintiffs.

DEFINITIONS

Unless stated otherwise, the terms set forth below are defined as follows:

1. The term “**ABF**” refers to ABF Freight System, Inc.
2. The term “**this Action**” refers to the above-captioned lawsuit, *Yellow Corporation, et al., v. International Brotherhood of Teamsters, et al.*, No. 23-1131-JAR-ADM.
3. The terms “**and**” and “**or**” shall be construed either conjunctively or disjunctively as necessary so as to bring within the scope of the Request all responses that might otherwise be construed to be outside of its scope.
4. The terms “**any**,” “**all**,” and “**each**” shall be construed broadly, and shall mean any, all, and each as necessary so as to bring within the scope of the Request all responses that otherwise could be construed to be outside of its scope.
5. The term “**Yellow’s Bankruptcy**” refers to the voluntary petitions for relief under Chapter 11 of the U.S. Bankruptcy Code filed by Yellow in the United States Bankruptcy Court for the District of Delaware, Case No. 1:23-bk-11069.
6. The term “**CSPF**” refers to Central States Pension Fund and Central States Health and Welfare Fund, and any and all of its subsidiaries, predecessors or successors in interest, assigns, affiliates, divisions, joint ventures, partners, present and former members, principals, directors, officers, executives, employees, agents, servants, representatives, consultants,

attorneys, or any person or entity acting or purporting to act on its behalf of or in concert with, or who is subject to the direction or control of the foregoing.

7. The term “**CHOPS**” means change of operations procedures as defined under the NMFA.

8. The term “**Yellow/IBT Negotiations**” refers to CHOPS negotiations between Yellow and Defendants, including without limitations, Phase 1 CO CHOPS, Phase 1 UE CHOPS, Phase 2 Initial CO CHOPS, Phase 2 Initial UE CHOPS, Phase 2 Revised CO CHOPS, Phase 2 Revised UE CHOPS.

9. The term “**communication**” shall mean and refer to any mode of conveying, distributing, disclosing, publishing, transferring, and exchanging meaning or information, whether orally or by document(s), or whether by in-person conversations, telephone, mail, facsimile, personal delivery, overnight delivery, electronic mail, or computer-generated posting, or any other display on the internet, or otherwise. The term shall include notes, memoranda, or any other document(s) memorializing, conveying, or referring to the information conveyed.

10. The term “**Defendant**” means any one of IBT, TNFINC, Teamsters Local No. 696, Teamsters Local No. 795, and Teamsters Local No. 41, and any other person, including any director, officer, shareholder, trustee, employee, partner, principal, manager, staff member, administrator, accountant, consultant, custodian, representative, advisor, lobbyist, attorney, or agent, acting on behalf of, for the benefit of, or at the direction or request of that particular entity, and its predecessors, successors, assigns, affiliates, parents, and subsidiaries.

11. The term “**Department of Political Action**” refers to the Political and Legislative Affairs department of the IBT and its members.

12. The term “**document**” is used in the broadest sense to include all forms of tangible expression and includes, without limitation, any writing or record, whether in tangible form or electronically stored information, including text messages, as described in Rule 34(a)(1)(A)-(B) of the Federal Rules of Civil Procedure.

13. The term “**DRIVE PAC**” refers to the National DRIVE political action committee of the IBT and its members.

14. The term “**General Executive Board**” refers to the General Executive Board of the IBT.

15. The term “**IBT**” means and includes International Brotherhood of Teamsters, and any other person, including any director, board member, officer, shareholder, trustee, employee, partner, principal, manager, staff member, administrator, accountant, consultant, custodian, representative, advisor, lobbyist, attorney, or agent, acting on behalf of, for the benefit of, or at the direction or request of IBT, and its predecessors, successors, assigns, affiliates, parents, and subsidiaries.

16. The term “**Jack Cooper Transport**” refers to Jack Cooper Transport Company, LLC, and includes any and all of its subsidiaries, predecessors or successors in interest, assigns, affiliates, divisions, joint ventures, partners, present and former members, principals, directors, officers, executives, employees, agents, servants, representatives, consultants, attorneys, or any person or entity acting or purporting to act on its behalf of or in concert with, or who is subject to the direction or control of the foregoing.

17. The term “**Jack Cooper Transport Bid**” refers to the effort by Jack Cooper Transport, starting in or around October 2023 to purchase all or part of Yellow.

18. The term “***Labor Caucus***” refers to the Congressional Labor Caucus and its agents and representatives.

19. The term “***local union***” means any Teamsters local union or joint council, including but not limited to Defendants Teamsters Local No. 696, Teamsters Local No. 795, and Teamsters Local No. 41.

20. The term “***NMFA***” refers to any National Master Freight Agreement to which IBT or TNFINC is a party.

21. The term “***One Yellow***” means Yellow Corporation’s multi-year enterprise transformation to optimize and structurally improve its network of more than 300 strategically located terminals throughout North America, to operate as one Yellow company, one Yellow network, under one Yellow brand that provides super-regional service.

22. The term “***person***” or “***persons***” means any natural person, corporation, partnership, proprietorship, firm, association, union, company, and joint venture, whether public or private, as well as any governmental agency, division, or department.

23. The term “***Phase 1 CO CHOPS***” refers to CHOPS MR-CO-01-06/2022, titled “2022 Terminal Consolidation, Terminal Zip Code Realignment, Velocity Distribution Center & Road Network Realignment Change of Operations (Article 8, Section 6),” dated May 2, 2022, which was approved on August 5, 2022.

24. The term “***Phase 1 UE CHOPS***” refers to CHOPS MR-UE-01-06/2022, titled “2022 Utility Employee Change of Operations (Article 3, Section 7),” dated May 2, 2022, which was approved on August 5, 2022.

25. The term “***Phase 2 Initial CO CHOPS***” refers to CHOPS MR-CO-03-11/2022, titled “2022 Terminal Consolidation, Terminal Zip Code Realignment, Velocity Center & Road Network Realignment Change of Operations (Article 8, Section 6),” dated October 19, 2022.

26. The term “***Phase 2 Initial Letter Proposal***” refers to the April 7, 2023 Yellow Corporation proposal titled “Letter of Agreement Regarding Yellow Corporation’s Transformation to a Super-Regional Carrier.”

27. The term “***Phase 2 Initial UE CHOPS***” refers to CHOPS MR-UE-02-11/2022, titled “2022 Utility Employee Change of Operations (Article 3, Section 7),” dated October 19, 2022.

28. The term “***Phase 2 Revised CO CHOPS***” refers to CHOPS MR-CO-01-02/2023, titled “2023 Terminal Consolidation, Terminal Zip Code Realignment, Designated Terminal & Road Network Realignment Change of Operations (Article 8, Section 6),” dated February 6, 2023.

29. The term “***Phase 2 Revised Letter Proposal***” refers to the May 30, 2023 Yellow Corporation Proposal to TNFINC titled “Proposed Letter of Agreement Regarding Yellow Corporation’s Transformation to a Super-Regional Carrier.”

30. The term “***Phase 2 Revised UE CHOPS***” refers to CHOPS MR-UE-01-02/2023, titled “2023 Utility Employee Change of Operations (Article 3, Section 7),” dated February 6, 2023.

31. The term “***Plaintiffs***” or “***Yellow***” means and includes Yellow Corporation, YRC Freight, USF Holland, New Penn, and Reddaway, and their officers, directors, employees, partners, corporate parent, subsidiaries, or affiliates.

32. The term “***Political and Legislative Affairs Department***” refers to the Department of Political and Legislative Action of the IBT and its members.

33. The terms “***related***,” “***related to***” or “***concerning***” are used in the broadest sense allowable under Rule 34 of the Federal Rules of Civil Procedure and shall be construed to mean concerning, alluding to, reflecting, evidencing, supporting or contradicting, regarding, referring to, containing, embodying, commenting upon, discussing, involving, showing, comprising, referencing, identifying, bearing upon, pertaining to, affecting, connected with or associated with, in whole or in part, or in any way pertinent to the referenced subject matter.

34. The term “***Senate Committee on Health, Education, Labor & Pension Committee***” refers to the Health, Education, Labor & Pension Committee of the United States Senate and their agents and representatives.

35. The term “***Senate Committee on the Budget***” refers to the United States Senate Committee on the Budget and their agents and representatives.

36. The “***Task Force on Worker Organizing and Empowerment***” refers to the White House Task Force on Worker Organizing and Empowerment led by Vice President Kamala Harris, and their agents and representatives.

37. The term “***TEAM Fund***” refers to the fund that allows non-members of the IBT to contribute to a Teamster political action fund.

38. The term “***TForce***” refers to TForce Freight Inc.

39. The term “***TNFINC***” means and includes Teamsters National Freight Industry Negotiating Committee, and any other person, including any director, board member, officer, shareholder, trustee, employee, partner, principal, manager, staff member, administrator, accountant, consultant, custodian, representative, advisor, lobbyist, attorney, or agent, acting on

behalf of, for the benefit of, or at the direction or request of TNFINC, and its predecessors, successors, assigns, affiliates, parents, and subsidiaries.

40. The term “***Trustees***” refers to the Trustees of the IBT.

41. The term “***UPS***” refers to the United Parcel Service, Inc.

42. The term “***Yellow NMFA***” means the YRCW National Master Freight Agreement For the Period of April 1, 2018 through March 31, 2024.

43. The term “***you,***” “***your,***” or “***the Office of the President of the United States***” refers to the executive office of the President of the United States, and any and all of its affiliates, committees, present and former members, principals, directors, officers, employees, agents, servants, representatives, consultants, attorneys, or any person or entity acting or purporting to act on its behalf of or in concert with, or who is subject to the direction or control of the foregoing.

INSTRUCTIONS

1. In responding to the Requests, furnish all responsive documents that are available to you, including documents in the possession of your subsidiaries, affiliates, parent companies, agents, advisors, attorneys, representatives or anyone else acting on your behalf or otherwise subject to your control.

2. In responding to the Requests, make a diligent search of your records, electronic files and of any other papers and materials in your possession or available to your representatives. In the event that you are able to provide only part(s) of the document(s) called for in any particular Request, provide all document(s) that you are able to provide and state the reason, if any, for the inability to provide the remainder.

3. If you do not have within your possession, custody, or control any document(s) responsive to a particular Request, your response to that Request should so state.

4. If any document requested herein has been lost, deleted, discarded, or destroyed, it shall be identified and described as completely as possible, including the following information: content, author, recipient, sender, copied recipient (indicated or blind), date prepared or received, date of disposal, reason for disposal, person authorizing the disposal, person disposing of the document, and contents of the document.

5. All documents shall be produced in the order in which they are kept in the usual course of business, and shall be produced in their original file folders, binders, cover, or containers, or facsimiles thereof. In the alternative, all documents shall be produced, organized, and labeled to correspond to the individual Requests.

6. Each Request calls for the production of Electronically Stored Information (“ESI”) associated with responsive documents and any ESI that is otherwise responsive. All ESI shall be produced in the format agreed upon by the parties.

7. To the extent that you refuse to produce any document requested on the ground that the document is protected from discovery by the work-product doctrine, the attorney-client privilege, or any other privilege or doctrine, provide a log identifying the document by stating: (a) the date on which the document was prepared, the date appearing on the document, if different, and the date on which it was transmitted; (b) the name(s) of the sender(s) and author(s) of the document, including all recipients, “cc” recipients, and “bcc” recipients; (c) the number of pages withheld; (d) a description sufficient to identify the document without revealing the information for which the privilege is claimed, including the general subject matter and character of the document (e.g., letter, memorandum, notes); and (e) the statute, rule, or decision that is claimed to give rise to the privilege or any other reason for withholding the document, in accordance with Rule 26(b)(5)(A) and any stipulations of the parties governing discovery.

8. If only a portion of a responsive document is privileged against disclosure, you must produce the responsive non-privileged portion of the document in redacted form, provided that the redacted material is identified and the basis for the claim of privilege stated as provided in the instruction above.

9. The past tense shall include the present and vice versa.

10. The singular form of a word shall be construed as the plural, and the plural as the singular, as necessary, to bring within the scope of a Request all documents and responses that might otherwise be considered to be beyond its scope.

11. The use of capital letters, lower-case letters, or quotation marks in these Requests shall not be construed to limit the scope of any specific Request contained herein.

12. If you object to a Request as overbroad, irrelevant, or burdensome, produce documents responsive to the non-objectionable part.

13. As the term “possession” relates to e-mail, text messages, mobile device chats, and any other electronically stored information, the term includes, but is not limited to, documents and communications contained in your electronic e-mail, cloud-based, and mobile device directories, including, but not limited to: (a) “deleted” documents and communications that have not been permanently deleted, including all subdirectories irrespective of the title of such subdirectories; (b) “sent” documents and communications, including all subdirectories irrespective of the title of such subdirectories; and (c) “received” documents and communications, including all subdirectories irrespective of the title of such subdirectories.

14. As the requests relate to e-mail, text messages, mobile device chats, and any other electronically stored information, you are to review the text of each individual document and

communication (i.e., not simply review the subject heading or utilize an electronic search device).

15. The documents produced pursuant to this request are to be segregated and identified by the number of the request below to which they are responsive, or are to be produced as they are maintained in the ordinary course of business.

16. Selection of documents from files and other sources, and the numbering of such documents, shall be performed in such a manner as to ensure that the source of each document may be determined, if necessary.

17. File folders with tabs, labels, or directories of files identifying documents must be produced intact with such tabs, labels, or directories and the documents contained therein.

18. Documents attached to each other shall not be separated.

19. A document with handwritten, typewritten, or other recorded notes, editing marks, additions, deletions, notations, insertions, corrections, or marginal notes is not and shall not be deemed to be identical to one without such modifications, additions, or deletions.

20. Each requested document shall be produced in its entirety, without abbreviation or redaction, and shall include all attachments, appendices, exhibits, lists, schedules, or other documents at any time affixed thereto. If a document responsive to any request cannot be produced in full, it shall be produced to the extent possible with an explanation stating why production of the remainder is not possible.

21. Unless otherwise indicated, the time period applicable to documents to be produced in response to the Requests is from January 1, 2022 to the date of your production.

22. The Requests are continuing in nature and require that you promptly produce additional responsive documents or information whenever they are acquired, discovered or come into existence after the date of the initial production.

I. REQUESTS FOR PRODUCTION OF DOCUMENTS

1. All documents and communications related to any of the following, including but not limited to documents and communications to, from, or with Defendants, CSPF, or Jack Cooper Transport: (a) One Yellow, (b) the Yellow NMFA, (c) Yellow/IBT Negotiations between Yellow and Defendants, (d) Yellow's 2023 Request to Defer Pension Contributions, (e) CSPF's termination of Yellow's participation in CSPF plan in July 2023, (f) Yellow's Bankruptcy, (g) the 2023 Preliminary Injunction, (h) Jack Cooper Transport's Bid, or (i) this Action.

2. All documents related to any meeting concerning Yellow, including but not limited to any notes or transcripts of the meeting.

3. All documents and communications related to Yellow with government officials, agencies and representatives, including with limitations any of the following: (a) the executive office of the President of the United States, (b) the United States Department of the Treasury, (c) the offices of United States Senators Sherrod Brown, Roger Marshall, Tammy Baldwin, Robert P. Casey Jr., Amy Klobuchar, John Fetterman, Tina Smith, or Dick Durbin, (d) the Senate Committee on Health, Education, Labor & Pension Committee, (e) the Senate Committee on the Budget, (f) the Acting United States Secretary of Labor, Julie Su, or her agents or representatives, (g) the Labor Caucus, (h) the United States Treasury Secretary Janet Yellen or her agents or representatives, (i) the Senate Committee on Health, Education, Labor & Pension; (j) the Senate Committee on the Budget; or (k) the White House's Task Force on Worker Organizing and Empowerment.

4. For the time period October 1, 2022 through August 31, 2023, all documents and communications related to ABF, TForce, UPS, Jack Cooper Transport, or Yellow, to, from, or with Defendants including without limitations any of the following: (a) the Department of Political and Legislative Action; (b) the DRIVE PAC; (c) the TEAM Fund, or (d) the General Executive Board.

Dated: March 13, 2024

/s/ Daniel P. Johnson
Trina R. Ricketts KS #18697
Daniel P. Johnson KS #27449
**OGLETREE, DEAKINS, NASH, SMOAK &
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And

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**ATTORNEYS FOR PLAINTIFFS YELLOW
CORPORATION, YRC INC. (D/B/A YRC
FREIGHT), USF HOLLAND LLC, NEW PENN
MOTOR EXPRESS LLC, AND USF REDDAWAY
INC.**

EXHIBIT F

**IN THE UNITED STATES DISTRICT COURT
DISTRICT OF KANSAS**

YELLOW CORPORATION, YRC INC.)	
(d/b/a YRC FREIGHT), USF HOLLAND)	
LLC, NEW PENN MOTOR EXPRESS	)	CIVIL ACTION
LLC, and USF REDDAWAY INC.,	)	CASE NO. 6:23-CV-01131-JAR-ADM
)	
Plaintiffs,)	
)	
v.)	
)	
INTERNATIONAL BROTHERHOOD OF)	
TEAMSTERS, TEAMSTERS)	
NATIONAL FREIGHT INDUSTRY)	
NEGOTIATING COMMITTEE,)	
TEAMSTERS LOCAL NO. 696,)	
TEAMSTERS LOCAL NO. 795, and)	
TEAMSTERS LOCAL NO. 41,)	
)	
Defendants.)	

**NOTICE OF INTENT TO SERVE SUBPOENA DUCES TECUM TO THE OFFICE
OF UNITED STATES SENATOR BERNARD SANDERS**

PLEASE TAKE NOTICE that, pursuant to Rule 45 and Rule 34 of the Federal Rules of Civil Procedure (“FRCP”) and the Local Rules of the United States District Court for the District of Kansas, Plaintiffs Yellow Corporation, YRC Inc. (d/b/a YRC Freight) (“YRC Freight”), USF Holland LLC (“USF Holland”), New Penn Motor Express LLC (“New Penn”), and USF Reddaway Inc. (“Reddaway”) (together, “Plaintiffs” or “Yellow”) hereby give notice that they will serve a subpoena on the Office of United States Senator Bernard Sanders (“Senator Sanders”) on or after March 13, 2024. A copy of which is attached hereto.

Dated: March 13, 2024

/s/ Daniel P. Johnson

Trina R. Ricketts KS #18697

Daniel P. Johnson KS #27449

**OGLETREE, DEAKINS, NASH, SMOAK &
STEWART, P.C.**

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And

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Ronald R. Rossi (*Admitted Pro Hac Vice*)

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And

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**ATTORNEYS FOR PLAINTIFFS YELLOW
CORPORATION, YRC INC. (D/B/A YRC
FREIGHT), USF HOLLAND LLC, NEW PENN
MOTOR EXPRESS LLC, AND USF REDDAWAY
INC.**

CERTIFICATE OF SERVICE

I hereby certify that on the 13th day of March 2024, the foregoing was electronically filed with the Clerk of the Court using CM/ECF system which sent a copy to the following:

F. Griffin, Jr.
Abigail V. Carter
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rgriffin@bredhoff.com

Michael E. Amash, KS Bar No. 22998
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Overland Park, Kansas 66202
mea@blake-uhlig.com

/s/ Daniel P. Johnson
Daniel P. Johnson

**IN THE UNITED STATES DISTRICT COURT
DISTRICT OF KANSAS**

YELLOW CORPORATION, YRC INC.)	
(d/b/a YRC FREIGHT), USF HOLLAND)	
LLC, NEW PENN MOTOR EXPRESS	)	CIVIL ACTION
LLC, and USF REDDAWAY INC.,	)	CASE NO. 6:23-CV-01131-JAR-ADM
)	
Plaintiffs,)	
)	
v.)	
)	
INTERNATIONAL BROTHERHOOD OF)	
TEAMSTERS, TEAMSTERS)	
NATIONAL FREIGHT INDUSTRY)	
NEGOTIATING COMMITTEE,)	
TEAMSTERS LOCAL NO. 696,)	
TEAMSTERS LOCAL NO. 795, and)	
TEAMSTERS LOCAL NO. 41,)	
)	
Defendants.)	

**SUBPOENA DUCES TECUM TO THE OFFICE OF UNITED STATES SENATOR
BERNARD SANDERS**

Pursuant to Rule 45 and Rule 34 of the Federal Rules of Civil Procedure (“ FRCP”), the Local Rules of the United States District Court for the District of Kansas, Plaintiffs Yellow Corporation, YRC Inc. (d/b/a YRC Freight) (“YRC Freight”), USF Holland LLC (“USF Holland”), New Penn Motor Express LLC (“New Penn”), and USF Reddaway Inc. (“Reddaway”) (together, “Plaintiffs” or “Yellow”) hereby request that the Office of United States Senator Bernard Sanders (“Senator Sanders”) produce all documents and things in Senator Sanders’s possession, custody, or control specified in Schedule A to this Subpoena on or before April 16, 2024 at 10:00 a.m. EST (or at such other time and location as agreed to by Plaintiffs and Senator Sanders, at the offices of Kasowitz Benson Torres LLP, 1401 New York Avenue NW, Suite 401, Washington, DC 20005.

Dated: March 13, 2024

/s/ Daniel P. Johnson

Trina R. Ricketts KS #18697

Daniel P. Johnson KS #27449

**OGLETREE, DEAKINS, NASH, SMOAK &
STEWART, P.C.**

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**ATTORNEYS FOR PLAINTIFFS YELLOW
CORPORATION, YRC INC. (D/B/A YRC
FREIGHT), USF HOLLAND LLC, NEW PENN
MOTOR EXPRESS LLC, AND USF REDDAWAY
INC.**

AO 88B (Rev. 02/14) Subpoena to Produce Documents, Information, or Objects or to Permit Inspection of Premises in a Civil Action

UNITED STATES DISTRICT COURT

for the

District of Kansas

YELLOW CORPORATION, YRC INC. (d/b/a YRC FREIGHT),
USF HOLLAND LLC, NEW PENN MOTOR EXPRESS LLC,*Plaintiff*v.
TEAMSTERS NATIONAL FREIGHT INDUSTRY NEGOTIATING
COMMITTEE, TEAMSTERS LOCAL NO. 696, TEAMSTERS
LOCAL NO. 795, and TEAMSTERS LOCAL NO. 41,*Defendant*

Civil Action No. CASE NO. 6:23-CV-01131-JAR-A

SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS
OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION

To:

Senator Bernard Sanders

(Name of person to whom this subpoena is directed)

☒ **Production:** **YOU ARE COMMANDED** to produce at the time, date, and place set forth below the following documents, electronically stored information, or objects, and to permit inspection, copying, testing, or sampling of the material: Documents described in Exhibit A

Place: Kasowitz Benson Torres LLP, 1401 New York Avenue NW, Suite 401, Washington, DC 20005	Date and Time: 04/16/2024 10:00 am
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☐ **Inspection of Premises:** **YOU ARE COMMANDED** to permit entry onto the designated premises, land, or other property possessed or controlled by you at the time, date, and location set forth below, so that the requesting party may inspect, measure, survey, photograph, test, or sample the property or any designated object or operation on it.

Place:	Date and Time:
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The following provisions of Fed. R. Civ. P. 45 are attached – Rule 45(c), relating to the place of compliance; Rule 45(d), relating to your protection as a person subject to a subpoena; and Rule 45(e) and (g), relating to your duty to respond to this subpoena and the potential consequences of not doing so.

Date: March 13, 2024

CLERK OF COURT

OR



Signature of Clerk or Deputy Clerk

Attorney's signature

The name, address, e-mail address, and telephone number of the attorney representing (name of party) Yellow Corp., YRC INC, USF Holland LLC, New Penn Motor Express LLC, USF Reddaway, who issues or requests this subpoena, are:
Daniel P. Johnson, Ogletree, Deakins, et al., 700 W. 47th St., Ste. 500, Kansas City, MO 64112, (816) 410-2233, daniel.johnson@ogletree.com;
Ronald R. Rossi, Kasowitz Benson Torres LLP, 1633 Broadway, New York, NY 10019, rrossi@kasowitz.com, (212)506-1947.

Notice to the person who issues or requests this subpoena

If this subpoena commands the production of documents, electronically stored information, or tangible things or the inspection of premises before trial, a notice and a copy of the subpoena must be served on each party in this case before it is served on the person to whom it is directed. Fed. R. Civ. P. 45(a)(4).

AO 88B (Rev. 02/14) Subpoena to Produce Documents, Information, or Objects or to Permit Inspection of Premises in a Civil Action (Page 2)

Civil Action No. CASE NO. 6:23-CV-01131-JAR-A

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 45.)*

I received this subpoena for *(name of individual and title, if any)* _____
 on *(date)* _____.

☐ I served the subpoena by delivering a copy to the named person as follows: _____

_____ on *(date)* _____; or

☐ I returned the subpoena unexecuted because: _____

Unless the subpoena was issued on behalf of the United States, or one of its officers or agents, I have also
 tendered to the witness the fees for one day's attendance, and the mileage allowed by law, in the amount of
 \$ _____.

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00 .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc.:

Federal Rule of Civil Procedure 45 (c), (d), (e), and (g) (Effective 12/1/13)

(c) Place of Compliance.

(1) For a Trial, Hearing, or Deposition. A subpoena may command a person to attend a trial, hearing, or deposition only as follows:

- (A) within 100 miles of where the person resides, is employed, or regularly transacts business in person; or
- (B) within the state where the person resides, is employed, or regularly transacts business in person, if the person
 - (i) is a party or a party's officer; or
 - (ii) is commanded to attend a trial and would not incur substantial expense.

(2) For Other Discovery. A subpoena may command:

- (A) production of documents, electronically stored information, or tangible things at a place within 100 miles of where the person resides, is employed, or regularly transacts business in person; and
- (B) inspection of premises at the premises to be inspected.

(d) Protecting a Person Subject to a Subpoena; Enforcement.

(1) Avoiding Undue Burden or Expense; Sanctions. A party or attorney responsible for issuing and serving a subpoena must take reasonable steps to avoid imposing undue burden or expense on a person subject to the subpoena. The court for the district where compliance is required must enforce this duty and impose an appropriate sanction—which may include lost earnings and reasonable attorney's fees—on a party or attorney who fails to comply.

(2) Command to Produce Materials or Permit Inspection.

(A) *Appearance Not Required.* A person commanded to produce documents, electronically stored information, or tangible things, or to permit the inspection of premises, need not appear in person at the place of production or inspection unless also commanded to appear for a deposition, hearing, or trial.

(B) *Objections.* A person commanded to produce documents or tangible things or to permit inspection may serve on the party or attorney designated in the subpoena a written objection to inspecting, copying, testing, or sampling any or all of the materials or to inspecting the premises—or to producing electronically stored information in the form or forms requested. The objection must be served before the earlier of the time specified for compliance or 14 days after the subpoena is served. If an objection is made, the following rules apply:

- (i) At any time, on notice to the commanded person, the serving party may move the court for the district where compliance is required for an order compelling production or inspection.
- (ii) These acts may be required only as directed in the order, and the order must protect a person who is neither a party nor a party's officer from significant expense resulting from compliance.

(3) Quashing or Modifying a Subpoena.

(A) *When Required.* On timely motion, the court for the district where compliance is required must quash or modify a subpoena that:

- (i) fails to allow a reasonable time to comply;
- (ii) requires a person to comply beyond the geographical limits specified in Rule 45(c);
- (iii) requires disclosure of privileged or other protected matter, if no exception or waiver applies; or
- (iv) subjects a person to undue burden.

(B) *When Permitted.* To protect a person subject to or affected by a subpoena, the court for the district where compliance is required may, on motion, quash or modify the subpoena if it requires:

- (i) disclosing a trade secret or other confidential research, development, or commercial information; or

(ii) disclosing an unretained expert's opinion or information that does not describe specific occurrences in dispute and results from the expert's study that was not requested by a party.

(C) *Specifying Conditions as an Alternative.* In the circumstances described in Rule 45(d)(3)(B), the court may, instead of quashing or modifying a subpoena, order appearance or production under specified conditions if the serving party:

- (i) shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship; and
- (ii) ensures that the subpoenaed person will be reasonably compensated.

(e) Duties in Responding to a Subpoena.

(1) Producing Documents or Electronically Stored Information. These procedures apply to producing documents or electronically stored information:

(A) *Documents.* A person responding to a subpoena to produce documents must produce them as they are kept in the ordinary course of business or must organize and label them to correspond to the categories in the demand.

(B) *Form for Producing Electronically Stored Information Not Specified.* If a subpoena does not specify a form for producing electronically stored information, the person responding must produce it in a form or forms in which it is ordinarily maintained or in a reasonably usable form or forms.

(C) *Electronically Stored Information Produced in Only One Form.* The person responding need not produce the same electronically stored information in more than one form.

(D) *Inaccessible Electronically Stored Information.* The person responding need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or for a protective order, the person responding must show that the information is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitations of Rule 26(b)(2)(C). The court may specify conditions for the discovery.

(2) Claiming Privilege or Protection.

(A) *Information Withheld.* A person withholding subpoenaed information under a claim that it is privileged or subject to protection as trial-preparation material must:

- (i) expressly make the claim; and
- (ii) describe the nature of the withheld documents, communications, or tangible things in a manner that, without revealing information itself privileged or protected, will enable the parties to assess the claim.

(B) *Information Produced.* If information produced in response to a subpoena is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified information and any copies it has; must not use or disclose the information until the claim is resolved; must take reasonable steps to retrieve the information if the party disclosed it before being notified; and may promptly present the information under seal to the court for the district where compliance is required for a determination of the claim. The person who produced the information must preserve the information until the claim is resolved.

(g) Contempt.

The court for the district where compliance is required—and also, after a motion is transferred, the issuing court—may hold in contempt a person who, having been served, fails without adequate excuse to obey the subpoena or an order related to it.

SCHEDULE A

Plaintiffs hereby requests that the Office of Senator Sanders provide documents about the Topics set forth below, on the date and at the location specified in the Notice of Subpoena and Subpoena, unless otherwise agreed to by You and Plaintiffs.

DEFINITIONS

Unless stated otherwise, the terms set forth below are defined as follows:

1. The term “**ABF**” refers to ABF Freight System, Inc.
2. The term “**this Action**” refers to the above-captioned lawsuit, *Yellow Corporation, et al., v. International Brotherhood of Teamsters, et al.*, No. 23-1131-JAR-ADM.
3. The terms “**and**” and “**or**” shall be construed either conjunctively or disjunctively as necessary so as to bring within the scope of the Request all responses that might otherwise be construed to be outside of its scope.
4. The terms “**any**,” “**all**,” and “**each**” shall be construed broadly, and shall mean any, all, and each as necessary so as to bring within the scope of the Request all responses that otherwise could be construed to be outside of its scope.
5. The term “**Yellow’s Bankruptcy**” refers to the voluntary petitions for relief under Chapter 11 of the U.S. Bankruptcy Code filed by Yellow in the United States Bankruptcy Court for the District of Delaware, Case No. 1:23-bk-11069.
6. The term “**CSPF**” refers to Central States Pension Fund and Central States Health and Welfare Fund, and any and all of its subsidiaries, predecessors or successors in interest, assigns, affiliates, divisions, joint ventures, partners, present and former members, principals, directors, officers, executives, employees, agents, servants, representatives, consultants, attorneys, or any person or entity acting or purporting to act on its behalf of or in concert with, or who is subject to the direction or control of the foregoing.

7. The term “**CHOPS**” means change of operations procedures as defined under the NMFA.

8. The term “**Yellow/IBT Negotiations**” refers to negotiations between Yellow and Defendants, including without limitations, Phase 1 CO CHOPS, Phase 1 UE CHOPS, Phase 2 Initial CO CHOPS, Phase 2 Initial UE CHOPS, Phase 2 Revised CO CHOPS, Phase 2 Revised UE CHOPS.

9. The term “**communication**” shall mean and refer to any mode of conveying, distributing, disclosing, publishing, transferring, and exchanging meaning or information, whether orally or by document(s), or whether by in-person conversations, telephone, mail, facsimile, personal delivery, overnight delivery, electronic mail, or computer-generated posting, or any other display on the internet, or otherwise. The term shall include notes, memoranda, or any other document(s) memorializing, conveying, or referring to the information conveyed.

10. The term “**Defendant**” means any one of IBT, TNFINC, Teamsters Local No. 696, Teamsters Local No. 795, and Teamsters Local No. 41, and any other person, including any director, officer, shareholder, trustee, employee, partner, principal, manager, staff member, administrator, accountant, consultant, custodian, representative, advisor, lobbyist, attorney, or agent, acting on behalf of, for the benefit of, or at the direction or request of that particular entity, and its predecessors, successors, assigns, affiliates, parents, and subsidiaries.

11. The term “**Department of Political Action**” refers to the Political and Legislative Affairs department of the IBT and its members.

12. The term “**document**” is used in the broadest sense to include all forms of tangible expression and includes, without limitation, any writing or record, whether in tangible form or

electronically stored information, including text messages, as described in Rule 34(a)(1)(A)-(B) of the Federal Rules of Civil Procedure.

13. The term “***DRIVE PAC***” refers to the National DRIVE political action committee of the IBT and its members.

14. The term “***General Executive Board***” refers to the General Executive Board of the IBT.

15. The term “***IBT***” means and includes International Brotherhood of Teamsters, and any other person, including any director, board member, officer, shareholder, trustee, employee, partner, principal, manager, staff member, administrator, accountant, consultant, custodian, representative, advisor, lobbyist, attorney, or agent, acting on behalf of, for the benefit of, or at the direction or request of IBT, and its predecessors, successors, assigns, affiliates, parents, and subsidiaries.

16. The term “***Jack Cooper Transport***” refers to Jack Cooper Transport Company, LLC, and includes any and all of its subsidiaries, predecessors or successors in interest, assigns, affiliates, divisions, joint ventures, partners, present and former members, principals, directors, officers, executives, employees, agents, servants, representatives, consultants, attorneys, or any person or entity acting or purporting to act on its behalf of or in concert with, or who is subject to the direction or control of the foregoing.

17. The term “***Jack Cooper Transport Bid***” refers to the effort by Jack Cooper Transport, starting in or around October 2023 to purchase all or part of Yellow.

18. The term “***Labor Caucus***” refers to the Congressional Labor Caucus and its agents and representatives.

19. The term “**local union**” means any Teamsters local union or joint council, including but not limited to Defendants Teamsters Local No. 696, Teamsters Local No. 795, and Teamsters Local No. 41.

20. The term “**NMFA**” refers to any National Master Freight Agreement to which IBT or TNFINC is a party.

21. The term “**One Yellow**” means Yellow Corporation’s multi-year enterprise transformation to optimize and structurally improve its network of more than 300 strategically located terminals throughout North America, to operate as one Yellow company, one Yellow network, under one Yellow brand that provides super-regional service.

22. The term “**person**” or “**persons**” means any natural person, corporation, partnership, proprietorship, firm, association, union, company, and joint venture, whether public or private, as well as any governmental agency, division, or department.

23. The term “**Phase 1 CO CHOPS**” refers to CHOPS MR-CO-01-06/2022, titled “2022 Terminal Consolidation, Terminal Zip Code Realignment, Velocity Distribution Center & Road Network Realignment Change of Operations (Article 8, Section 6),” dated May 2, 2022, which was approved on August 5, 2022.

24. The term “**Phase 1 UE CHOPS**” refers to CHOPS MR-UE-01-06/2022, titled “2022 Utility Employee Change of Operations (Article 3, Section 7),” dated May 2, 2022, which was approved on August 5, 2022.

25. The term “**Phase 2 Initial CO CHOPS**” refers to CHOPS MR-CO-03-11/2022, titled “2022 Terminal Consolidation, Terminal Zip Code Realignment, Velocity Center & Road Network Realignment Change of Operations (Article 8, Section 6),” dated October 19, 2022.

26. The term “***Phase 2 Initial Letter Proposal***” refers to the April 7, 2023 Yellow Corporation proposal titled “Letter of Agreement Regarding Yellow Corporation’s Transformation to a Super-Regional Carrier.”

27. The term “***Phase 2 Initial UE CHOPS***” refers to CHOPS MR-UE-02-11/2022, titled “2022 Utility Employee Change of Operations (Article 3, Section 7),” dated October 19, 2022.

28. The term “***Phase 2 Revised CO CHOPS***” refers to CHOPS MR-CO-01-02/2023, titled “2023 Terminal Consolidation, Terminal Zip Code Realignment, Designated Terminal & Road Network Realignment Change of Operations (Article 8, Section 6),” dated February 6, 2023.

29. The term “***Phase 2 Revised Letter Proposal***” refers to the May 30, 2023 Yellow Corporation Proposal to TNFINC titled “Proposed Letter of Agreement Regarding Yellow Corporation’s Transformation to a Super-Regional Carrier.”

30. The term “***Phase 2 Revised UE CHOPS***” refers to CHOPS MR-UE-01-02/2023, titled “2023 Utility Employee Change of Operations (Article 3, Section 7),” dated February 6, 2023.

31. The term “***Plaintiffs***” or “***Yellow***” means and includes Yellow Corporation, YRC Freight, USF Holland, New Penn, and Reddaway, and their officers, directors, employees, partners, corporate parent, subsidiaries, or affiliates.

32. The term “***Political and Legislative Affairs Department***” refers to the Department of Political and Legislative Action of the IBT and its members.

33. The terms “***related***,” “***related to***” or “***concerning***” are used in the broadest sense allowable under Rule 34 of the Federal Rules of Civil Procedure and shall be construed to mean

concerning, alluding to, reflecting, evidencing, supporting or contradicting, regarding, referring to, containing, embodying, commenting upon, discussing, involving, showing, comprising, referencing, identifying, bearing upon, pertaining to, affecting, connected with or associated with, in whole or in part, or in any way pertinent to the referenced subject matter.

34. The term “***Senate Committee on Health, Education, Labor & Pension Committee***” refers to the Health, Education, Labor & Pension Committee of the United States Senate and their agents and representatives.

35. The term “***Senate Committee on the Budget***” refers to the United States Senate Committee on the Budget and their agents and representatives.

36. The “***Task Force on Worker Organizing and Empowerment***” refers to the White House Task Force on Worker Organizing and Empowerment led by Vice President Kamala Harris, and their agents and representatives.

37. The term “***TEAM Fund***” refers to the fund that allows non-members of the IBT to contribute to a Teamster political action fund.

38. The term “***TForce***” refers to TForce Freight Inc.

39. The term “***TNFINC***” means and includes Teamsters National Freight Industry Negotiating Committee, and any other person, including any director, board member, officer, shareholder, trustee, employee, partner, principal, manager, staff member, administrator, accountant, consultant, custodian, representative, advisor, lobbyist, attorney, or agent, acting on behalf of, for the benefit of, or at the direction or request of TNFINC, and its predecessors, successors, assigns, affiliates, parents, and subsidiaries.

40. The term “***UPS***” refers to the United Parcel Service, Inc.

41. The term “*Yellow NMFA*” means the YRCW National Master Freight Agreement For the Period of April 1, 2018 through March 31, 2024.

42. The term “*you*,” “*your*,” or “*Senator Sanders*” refers to the Office of United States Senator Bernard Sanders, and any and all of its affiliates, committees, present and former members, principals, directors, officers, employees, agents, servants, representatives, consultants, attorneys, or any person or entity acting or purporting to act on its behalf of or in concert with, or who is subject to the direction or control of the foregoing.

INSTRUCTIONS

1. In responding to the Requests, furnish all responsive documents that are available to you, including documents in the possession of your subsidiaries, affiliates, parent companies, agents, advisors, attorneys, representatives or anyone else acting on your behalf or otherwise subject to your control.

2. In responding to the Requests, make a diligent search of your records, electronic files and of any other papers and materials in your possession or available to your representatives. In the event that you are able to provide only part(s) of the document(s) called for in any particular Request, provide all document(s) that you are able to provide and state the reason, if any, for the inability to provide the remainder.

3. If you do not have within your possession, custody, or control any document(s) responsive to a particular Request, your response to that Request should so state.

4. If any document requested herein has been lost, deleted, discarded, or destroyed, it shall be identified and described as completely as possible, including the following information: content, author, recipient, sender, copied recipient (indicated or blind), date prepared or received, date of disposal, reason for disposal, person authorizing the disposal, person disposing of the document, and contents of the document.

5. All documents shall be produced in the order in which they are kept in the usual course of business, and shall be produced in their original file folders, binders, cover, or containers, or facsimiles thereof. In the alternative, all documents shall be produced, organized, and labeled to correspond to the individual Requests.

6. Each Request calls for the production of Electronically Stored Information (“ESI”) associated with responsive documents and any ESI that is otherwise responsive. All ESI shall be produced in the format agreed upon by the parties.

7. To the extent that you refuse to produce any document requested on the ground that the document is protected from discovery by the work-product doctrine, the attorney-client privilege, or any other privilege or doctrine, provide a log identifying the document by stating: (a) the date on which the document was prepared, the date appearing on the document, if different, and the date on which it was transmitted; (b) the name(s) of the sender(s) and author(s) of the document, including all recipients, “cc” recipients, and “bcc” recipients; (c) the number of pages withheld; (d) a description sufficient to identify the document without revealing the information for which the privilege is claimed, including the general subject matter and character of the document (e.g., letter, memorandum, notes); and (e) the statute, rule, or decision that is claimed to give rise to the privilege or any other reason for withholding the document, in accordance with Rule 26(b)(5)(A) and any stipulations of the parties governing discovery.

8. If only a portion of a responsive document is privileged against disclosure, you must produce the responsive non-privileged portion of the document in redacted form, provided that the redacted material is identified and the basis for the claim of privilege stated as provided in the instruction above.

9. The past tense shall include the present and vice versa.

10. The singular form of a word shall be construed as the plural, and the plural as the singular, as necessary, to bring within the scope of a Request all documents and responses that might otherwise be considered to be beyond its scope.

11. The use of capital letters, lower-case letters, or quotation marks in these Requests shall not be construed to limit the scope of any specific Request contained herein.

12. If you object to a Request as overbroad, irrelevant, or burdensome, produce documents responsive to the non-objectionable part.

13. As the term “possession” relates to e-mail, text messages, mobile device chats, and any other electronically stored information, the term includes, but is not limited to, documents and communications contained in your electronic e-mail, cloud-based, and mobile device directories, including, but not limited to: (a) “deleted” documents and communications that have not been permanently deleted, including all subdirectories irrespective of the title of such subdirectories; (b) “sent” documents and communications, including all subdirectories irrespective of the title of such subdirectories; and (c) “received” documents and communications, including all subdirectories irrespective of the title of such subdirectories.

14. As the requests relate to e-mail, text messages, mobile device chats, and any other electronically stored information, you are to review the text of each individual document and communication (i.e., not simply review the subject heading or utilize an electronic search device).

15. The documents produced pursuant to this request are to be segregated and identified by the number of the request below to which they are responsive, or are to be produced as they are maintained in the ordinary course of business.

16. Selection of documents from files and other sources, and the numbering of such documents, shall be performed in such a manner as to ensure that the source of each document may be determined, if necessary.

17. File folders with tabs, labels, or directories of files identifying documents must be produced intact with such tabs, labels, or directories and the documents contained therein.

18. Documents attached to each other shall not be separated.

19. A document with handwritten, typewritten, or other recorded notes, editing marks, additions, deletions, notations, insertions, corrections, or marginal notes is not and shall not be deemed to be identical to one without such modifications, additions, or deletions.

20. Each requested document shall be produced in its entirety, without abbreviation or redaction, and shall include all attachments, appendices, exhibits, lists, schedules, or other documents at any time affixed thereto. If a document responsive to any request cannot be produced in full, it shall be produced to the extent possible with an explanation stating why production of the remainder is not possible.

21. Unless otherwise indicated, the time period applicable to documents to be produced in response to the Requests is from January 1, 2022 to the date of your production.

22. The Requests are continuing in nature and require that you promptly produce additional responsive documents or information whenever they are acquired, discovered or come into existence after the date of the initial production.

I. REQUESTS FOR PRODUCTION OF DOCUMENTS

1. All documents and communications related to any of the following, including but not limited to documents and communications to, from, or with Defendants, CSPF, or Jack Cooper Transport: (a) One Yellow, (b) the Yellow NMFA, (c) Yellow/IBT Negotiations , (d)

Yellow's 2023 Request to Defer Pension Contributions, (e) CSPF's termination of Yellow's participation in CSPF plan in July 2023, (f) Yellow's Bankruptcy, (g) the 2023 Preliminary Injunction, (h) Jack Cooper Transport's Bid, or (i) this Action.

2. All documents related to any meeting concerning Yellow, including but not limited to any notes or transcripts of the meeting.

3. All documents and communications related to Yellow with any of the following: (a) the executive office of the President of the United States, (b) the United States Department of the Treasury, (c) the offices of United States Senators Sherrod Brown, Roger Marshall, Tammy Baldwin, Robert P. Casey Jr., Amy Klobuchar, John Fetterman, Tina Smith, or Dick Durbin, (d) the Senate Committee on Health, Education, Labor & Pension Committee, (e) the Senate Committee on the Budget, (f) the Acting United States Secretary of Labor, Julie Su, or her agents or representatives, (g) the Labor Caucus, (h) the United States Treasury Secretary Janet Yellen or her agents or representatives, (i) the Senate Committee on Health, Education, Labor & Pension; (j) the Senate Committee on the Budget; or (k) the White House's Task Force on Worker Organizing and Empowerment.

4. For the time period October 1, 2022 through August 31, 2023, all documents and communications related to ABF, TForce, UPS, Jack Cooper Transport, or Yellow, to, from, or with Defendants including without limitations any of the following: (a) the Department of Political and Legislative Action; (b) the DRIVE PAC; (c) the TEAM Fund, or (d) the General Executive Board.

Dated: March 13, 2024

/s/ Daniel P. Johnson
Trina R. Ricketts KS #18697
Daniel P. Johnson KS #27449
**OGLETREE, DEAKINS, NASH, SMOAK &
STEWART, P.C.**
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**ATTORNEYS FOR PLAINTIFFS YELLOW
CORPORATION, YRC INC. (D/B/A YRC
FREIGHT), USF HOLLAND LLC, NEW PENN
MOTOR EXPRESS LLC, AND USF REDDAWAY
INC.**