Central States, Southeast and Southwest Areas Pension Plan

Item #12

A demonstration that the proposed suspension is not projected to materially exceed the level necessary to avoid insolvency, including illustrations regarding the plan’s solvency ratio and available resources. See section 4.03.

The information is provided in document number 7.1 (Actuarial Certification of Plan Solvency under ERISA Section 305(e)(9)(C)(i) and IRC Section 432(e)(9)(C)(i) of Proposed Benefit Suspensions as of July 1, 2016).