## Demonstration that Limits on Individual Suspensions Are Satisfied

**Pursuant to IRC Sections 432(e)(9)(D)(i) through (iii)**

**Participant ID:** [Redacted]

### Proposed Benefit Suspension

| A. | Benefit prior to Suspension: | $3,265.23 |
| B. | Benefit after Suspension (A x (1-100%), prior to statutory limit): | $0.00 |
| C. | Cut without limits (A - B): | $3,265.23 |

### Limitations

1. **110% of PBGC Maximum Guarantee Limit**
   - D. Credited Service: 30.00
   - E. Plan accrual rate (A / D): $108.84
   - F. PBGC maximum benefit guarantee accrual rate: $35.75
     - (100% of first $11 plus 75% of next $33 of E)
   - G. PBGC maximum benefit guarantee (D x F): $1,072.50
   - H. Benefit to 110% of PBGC maximum (G x 110%): $1,179.75
   - I. 110% limitation (A - H): $2,085.48

2. **Disability Limit**
   - J. Benefit attributable to disability: $3,265.23
   - K. Disability limit (A - J): $0.00
   - L. Cut with limits 1& 2 (min C, I, K): $0.00

3. **Age limit**
   - M. Effective Date of Suspension: 04/01/2018
   - N. The month after the effective date: May-2018
   - O. Date of Birth: 10/21/1939
   - P. The month the Participant turns 80: Oct-2019
   - Q. Months in the period from N to P (months away from age 80): 18
   - R. "Applicable Percentage" 30%
     - [for Age-based limitation: proration factor (Q/60, not<0 or >1)]
   - S. Cut with all limits (incl. Age based limit, L x R): $0.00
   - T. Benefit after Suspension, with limitations (A - S): $3,265.23