

**WESTERN STATES OFFICE AND  
PROFESSIONAL EMPLOYEES PENSION FUND  
SECOND SUSPENSION APPLICATION**

**Exhibit 11**

# Western States Office and Professional Employees Pension Fund

## Exhibit 11

### Plan Sponsor Certifications Relating to Plan Amendments

Pursuant to Section 6.06 of IRS Revenue Procedure 2016-27, the undersigned Trustees hereby certify that if the Plan receives final authorization to implement the proposed suspension as described in Section 432(e)(9)(H)(vi) of the Code and chooses to implement the authorized suspension, then, in addition to the plan amendment implementing the suspension, the following plan amendments will be timely adopted and not modified at any time thereafter before the suspension of benefits expires:

- (1) A plan amendment providing that in accordance with section 432(e)(9)(C)(ii) of the Code the benefit suspension will cease as of the first day of the first plan year following the plan year in which the plan sponsor fails to maintain a written record of its determination that both:
  - (a) All reasonable measures to avoid insolvency continue to be taken during the period of the benefit suspension.
  - (b) The plan is projected to become insolvent unless benefits continue to be suspended.
- (2) A plan amendment providing that any future benefit improvements must satisfy the requirements of § 432(e)(9)(E) of the Code.

Redacted by the U.S. Department of the Treasury

**Michael Parmelee, Co-Chair**  
Authorized Trustee on behalf of the Board of Trustees for the Western States Office and Professional Employees Pension Fund

Date

*Aug 24<sup>th</sup> 2017*

**Suzanne Mode, Co-Chair**  
Authorized Trustee on behalf of the Board of Trustees for the Western States Office and Professional Employees Pension Fund

Date

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Date

8/24/17