

**Automotive Industries Pension Plan  
Checklist Item #8**

**Does the application include the plan sponsor's determination of projected insolvency that includes the documentation set forth in section 5 of the revenue procedure?**

**See section 3.03.**

Yes. The documentation is attached as Document No. 8.1.

**SECTION 3.03. Plan sponsor's determination of projected insolvency.**

Pursuant to Internal Revenue Code § 432(e)(9)(C)(ii), the Board of Trustees has determined that the Plan is projected to become insolvent unless benefits are suspended, even though all reasonable measures to avoid insolvency have been taken.

The Plan's actuary certified the Plan to be in "critical and declining" status for the plan year beginning January 1, 2016 and has projected the Plan to become insolvent at the end of the year 2029. The actuary reached this conclusion even though the Board of Trustees has taken all reasonable measures to avoid insolvency. The actuarial certification is included in response to Checklist Item #5 of this application as Document No. 5.1.

The documentation required by Section 5 of the Rev. Proc. 2016-27 is set forth in the following sections of this application:

- For a detailed description of measures taken in order to avoid insolvency over the past 10 plan years preceding 2016 (year application submitted), see Checklist Item #18.
- For information concerning specific "Plan factors" required by Section 5.02 of Rev. Proc. 2016-27, see Checklist Item #19.
- For a discussion of how the specific "Plan factors" identified by Section 5.02 (described in Checklist Item #19) were taken into account in the Board of Trustees' determination that all reasonable measures were taken to avoid insolvency as required by Section 5.03, see Checklist Item #20.
- For a discussion of how (i) benefit and contribution levels on retaining active participants and bargaining groups under the Plan, and (ii) past and anticipated contribution increases under the plan on employer attrition and retention levels were taken into account in the Board of Trustees' determination that all reasonable measures have been taken to avoid insolvency as required by Section 5.03, see Checklist Item #21.
- For a description of any other factors taken into account in the Board of Trustees' determination that all reasonable measures have been taken to avoid insolvency as required by Section 5.04, see Checklist Item #22.