SHEET METAL WORKERS LOCAL PENSION FUND

PLAN SPONSOR CERTIFICATION RELATING TO PLAN AMENDMENTS

Pursuant to Section 6.07 of Revenue Procedure 2017-43, the undersigned Trustee, who has been designated by the Board of Trustees as its Authorized Representative Trustee for purpose of executing all documents necessary for the Plan’s application for approval of suspension of benefits, hereby certifies that if, upon final authorization to implement the proposed suspension as described in Code §432(e)(9)(H)(vi) the Board of Trustees determines to implement 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 Code §432(e)(9)(C)(ii) 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 benefit suspension; and

   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 Code §432(e)(9)(E).

Philip Chiarappa, Chairman

3-18-2018

Date