ALASKA IRONWORKERS PENSION PLAN

PLAN SPONSOR CERTIFICATION RELATING TO PLAN AMENDMENTS

Pursuant to Section 6.07 of IRS Revenue Procedure 2017-43, the undersigned Trustees hereby certify that if, upon final authorization to implement the proposed suspension plan as described in Section 432(e)(9)(H)(vi) of the Code, the Board of Trustees chooses to implement the suspension plan, 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 § 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 § 432(e)(9)(E) of the Code.


Paul Carr, Chairman
Board of Trustees

Aiihan Harding, Secretary
Board of Trustees

12-15-17
Date

12/14/17
Date