

<b>Checklist Item #40</b>	<b>Resubmitted Application for Approval of a Suspension of Benefits Under MPRA</b>
Iron Workers Local 17 Pension Fund	EIN: 51-0161467 Plan No.: 001
<p>Does the application include the most recent actuarial valuation report.</p> <p>See section 7.10</p>	<p>The application for the Iron Workers Local 17 Pension Fund includes a copy of the Actuarial Valuation for the Plan Year Beginning May 1, 2015 for the Iron Workers Local 17 Pension Fund. This is the most recent actuarial valuation prepared for the Board of Trustees. This Actuarial Valuation Report was initially filed in the December 23, 2015 Application with Checklist Item #26 and can be found at pages IW17PF_286 – IW17PF_353.</p>

<b>Checklist Item #41</b>	<b>Resubmitted Application for Approval of a Suspension of Benefits Under MPRA</b>
Iron Workers Local 17 Pension Fund	EIN: 51-0161467 Plan No.: 001
Does the application include this checklist, completed and placed on top of the application. See section 7.11.	The completed checklist on behalf of the Iron Workers Local 17 Pension Fund is included at the beginning of the application packet. The Checklist is numbered as IW17PF_ .946 - IW17PF_950

SUBMISSION CHECKLIST ON BEHALF OF IRON WORKERS LOCAL 17 PENSION FUND			
Response	Item number	Description of item	Page number in application
Yes No N/A	1.	Does the application include an original signature of the plan sponsor or an authorized representative of the plan sponsor. See section 2.01.	IW17PF_760-761
Yes No N/A	2.	Does the application include a description of the proposed benefit suspension - calculated as if no other limitations apply - that includes: <ul style="list-style-type: none"> <li>the suspension's effective date (and its expiration date, if applicable),</li> <li>whether the suspension provides for different treatment of participants and beneficiaries;</li> <li>a description of the different categories or groups of individuals affected, and</li> <li>how the suspension affects these individuals differently.</li> </ul> See section 2.02.	IW17PF_762-766
Yes No N/A	3.	Does the application include a penalties-of-perjury statement signed by an authorized trustee on behalf of the board of trustees. See Section 2.03.	IW17PF_767-768
Yes No N/A	4.	Does the application include a statement, signed by an authorized trustee on behalf of the board of trustees, acknowledging that the application and the application's supporting material will be publicly disclosed on the Treasury Department's website. See section 2.04.	IW17PF_769-770
Yes No N/A	5.	Does the application include the plan actuary's certification of critical and declining status and the supporting illustrations, including: <ul style="list-style-type: none"> <li>the year-by-year projections demonstrating projected insolvency during the relevant period, and</li> <li>separately identifying the available resources (and the market value of assets and changes in cash flow) during each of those years.</li> </ul> See section 3.01.	IW17PF_011-025 IW17PF_771-777
Yes No N/A	6.	Does the application describe the assumptions used including the new entrant profile, the total contribution base units, and the average contribution rates. See section 3.01.	IW17PF_778
Yes No N/A	7.	Does the application include the plan actuary's certification that the plan is projected to avoid insolvency if the suspension takes effect and the supporting illustrations, including: <ul style="list-style-type: none"> <li>the year-by-year projections demonstrating projected solvency during the relevant period,</li> <li>a description of the assumptions used, including the new entrant profile, the total contribution base units, and the average contribution rates; and</li> <li>separately identifying the available resources (and the market value of assets and changes in cash flow)during each of those years.</li> </ul> See section 3.02.	IW17PF_779-800
Yes No N/A	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.	IW17PF_58 -198

Yes No N/A	9.	Does the application include a demonstration that the limitations on individual suspensions are satisfied, including calculations regarding: <ul style="list-style-type: none"> <li>the guarantee-based limitation,</li> <li>the disability-based limitation, and</li> <li>the age-based limitation.</li> </ul> See section 4.01.	IW17PF_801-813
Yes No N/A	10.	Does the application include a demonstration that the proposed suspension is reasonably estimated to achieve the level necessary to avoid insolvency for the extended period, including illustrations regarding the plan's solvency ratio and available resources. See section 4.02(1).	IW17PF_814
Yes No N/A	11.	Does the application include the required illustration utilizing stochastic projections. (This illustration is not required if the plan is not required to appoint a retiree representative under § 432(e)(9)(B)(v)(I) and stochastic projections were not used in making the required determination.) See section 4.02(2).	IW17PF_815
Yes No N/A	12.	Does the application include a demonstration that the proposed suspension is not projected to materially exceed the level necessary to avoid insolvency, including illustrations regarding the plan's solvency ratio and available resources. See section 4.03.	IW17PF_816
Yes No N/A	13.	Does the application include a demonstration that the proposed suspension is equitably distributed, including <ul style="list-style-type: none"> <li>information on the effect of the suspension on the plan in the aggregate,</li> <li>information on the effect of the suspension for different categories or groups,</li> <li>a list of the factors taken into account,</li> <li>an explanation of why none of the factors listed in §432(e)(9)(D)(vi) were taken into account (if applicable),</li> <li>for each factor taken into account that is not one of the factors listed in §432(e)(9)(D)(vi), an explanation why the factor is relevant; and</li> <li>how any difference in treatment among categories or groups of individuals results from a reasonable application of the relevant factors.</li> </ul> See section 4.04.	IW17PF_817-826
Yes No N/A	14.	Does the application include a copy of the actual notices (including redacted sample calculations) that meet the requirements under §432(e)(9)(F). See section 4.05(1).	IW17PF_827-842
Yes No N/A	15.	Does the application include a description of the efforts that are being taken to contact participants, beneficiaries in pay status, and alternate payees. See section 4.05(2).	IW17PF_226
Yes No N/A	16.	Does the application describe the steps the plan sponsor has taken to ensure that notices delivered electronically are reasonably accessible to the recipients. See section 4.05(3)	IW17PF_227
Yes No N/A	17.	Does the application include a list of each employer who has an obligation to contribute under the Plan and each employee organization representing participants under the Plan. See section 4.05(4).	IW17PF_228-232



Yes No N/A	18.	Does the application include information on past and current measures taken to avoid insolvency. See section 5.01.	IW17PF_233-239
Yes No N/A	19.	Does the application include the plan information required by section 5.02.	IW17PF_240-244
Yes No N/A	20.	Does the application describe how the plan sponsor took into account – or did not take into account – the factors listed in section 5.02 in the determination that all reasonable measures were taken to avoid insolvency. See section 5.03.	IW17PF_245-247
Yes No N/A	21.	Does the application describe how the plan sponsor took into account - or did not take into account - in the determination that all reasonable measures have been taken to avoid insolvency the impact of <ul style="list-style-type: none"> <li>• benefit and contribution levels on retaining active participants and bargaining groups under the plan, and</li> <li>• past and anticipated contribution increases under the plan on employer attrition and retention levels.</li> </ul> See section 5.03.	IW17PF_248-249
Yes No N/A	22.	Does the application include a discussion of any other factors the plan sponsor took into account including how and why those factors were taken into account. See section 5.04.	IW17PF_250
Yes No N/A	23.	Does the application include a copy of the proposed ballot excluding the information regarding the statement in opposition, the individualized estimates, and the voting procedures. See section 6.01.	IW17PF843-852
Yes No N/A	24.	Does the application indicate whether the plan sponsor is requesting approval from the PBGC of a proposed partition under section 4233 of ERISA. See section 6.02.	IW17PF_260
Yes No N/A	25.	If the answer to item 24 is yes, does the application specify the effective date of the proposed partition and include a year-by-year projection of the amount of the reduction in benefit payments attributable to the partition. See section 6.02.	IW17PF_261
Yes No N/A	26.	Does the application describe the plan's experience with certain critical assumptions, including a disclosure for each of the 10 plan years immediately preceding the application that separately identifies <ul style="list-style-type: none"> <li>• total contributions,</li> <li>• total contribution base units,</li> <li>• average contribution rates,</li> <li>• withdrawal liability payments, and</li> <li>• the rate of return on plan assets.</li> </ul> See section 6.03.	IW17PF_853-877
Yes No N/A	27.	Does the application include deterministic projections of the sensitivity of the plan's solvency ratio throughout the extended period by taking into account more conservative assumptions of investment experience and future contribution base units than assumed elsewhere in the application. See section 6.04.	IW17PF_878

Yes No N/A	28.	Does the plan include deterministic projections for each year in the extended period of <ul style="list-style-type: none"> <li>the value of plan assets,</li> <li>the plan's accrued liability, and</li> <li>the plan's funded percentage.</li> </ul> See section 6.05.	IW17PF_879
Yes No N/A	29.	Does the application include the plan sponsor's representation that, if it receives the Treasury Department's final authorization to suspend and then chooses to implement the suspension, it will also amend the plan <ul style="list-style-type: none"> <li>to indicate that the suspension will cease upon the plan sponsor's failure to determine that both all reasonable measures continue to be taken to avoid insolvency and that the plan is projected to become insolvent without a suspension,</li> <li>to require that any future benefit improvements must satisfy § 432(e)(9)(E), and</li> <li>to specify that the plan sponsor will not modify these amendments, notwithstanding any other provision of the plan document.</li> </ul> See section 6.06.	IW17PF_880-885
Yes No N/A	30.	Does the application indicate whether the plan is a plan described in § 432(e)(9)(D)(vii)(III) and, if so, how is that fact reflected in the proposed benefit suspension. See section 6.07.	IW17PF_362
Yes No N/A	31.	Does the application include the required plan sponsor information, including <ul style="list-style-type: none"> <li>name</li> <li>address</li> <li>telephone number</li> <li>email address</li> <li>fax number</li> <li>employer identification number (EIN) and</li> <li>3-digit plan number (PN).</li> </ul> See section 7.01.	IW17PF_363
Yes No N/A	32.	Does the application include the required plan identification information. See section 7.02.	IW17PF_364
Yes No N/A	33.	Does the application include the required retiree representative information (if applicable). See section 7.03.	IW17PF_365
Yes No N/A	34.	Does the application include the required enrolled actuary information. See section 7.04.	IW17PF_366
Yes No N/A	35.	Does the application include a designation of power of attorney for each authorized representative who will represent the plan sponsor in connection with the application. See section 7.05 and Appendix B.	IW17PF_886-888

<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> N/A	36.	Does the application include <ul style="list-style-type: none"> <li>the required plan documents,</li> <li>any recent amendments,</li> <li>the summary plan description (SPD),</li> <li>the summary of material modifications, and</li> <li>the most recent determination letter.</li> </ul> See section 7.06.	IW17PF 370-667 IW17PF_889-892
<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> N/A	37.	Does the application include the required excerpts from the relevant collective bargaining agreements and side agreements. See section 7.07.	IW17PF_668-698
<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> N/A	38.	Does the application include the required excerpts from the most recently filed Form 5500. See section 7.08.	IW17PF_893-943
<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> N/A	39.	Does the application include the most recently updated rehabilitation plan. See section 7.09.	IW17PF_741 751
<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> N/A	40.	Does the application include the most recently updated actuarial valuation report. See section 7.10.	IW17PF_286-353 IW17PF_944
<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> N/A	41.	Does the application include this checklist, completed and placed on top of the application. See section 7.11.	IW17PF_945-950
<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> N/A	42.	Does the application being submitted for resubmission review, include: <ul style="list-style-type: none"> <li>a statement that the application is being submitted for resubmission review, and</li> <li>the date on which the Treasury Department gave approval to submit an application for resubmission review?,</li> </ul> See section 8.	IW17PF_951-953

Redacted by the U.S.  
Department of the Treasury

Date: 7/29/16

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representative for the  
Iron Workers Local 17 Pension Fund



<b>Checklist Item #42</b>	<b>Resubmitted Application for Approval of a Suspension of Benefits Under MPRA</b>
Iron Workers Local 17 Pension Fund EIN: 51-0161467 Plan No.: 001	
<p>Does the application being submitted for resubmission review include:</p> <ul style="list-style-type: none"> <li>• A statement that the application is being submitted for resubmission review, and</li> <li>• The date on which the Treasury Department gave approval to submit an application for resubmission review?</li> </ul> <p>See section 8.</p>	<p>The Iron Workers Local 17 Pension Fund requested approval to file this resubmission from the Treasury Department which was granted July 12, 2016. The information regarding the resubmission review is included at the beginning of the application packet on IWPF_761. In addition, the Pension Fund is providing only those sections of the application which were changed from the original filing on December 23, 2015. The Cross reference to the unchanged provisions of the December 23, 2015 Application, which is based upon our interpretation of the requirements under Revenue Procedure 2016-27, Section 8.01 is provided at pages IW17_952 – IW17PF_943.</p>



<b>Resubmitted Application for Approval of a Suspension of Benefits Under MPRA</b>		
<b>Cross-Reference to December 23, 2015 Application</b>		
Iron Workers Local 17 Pension Fund		EIN: 51-0161467 Plan No.: 001
The following information is unchanged from the initial Application filed December 23, 2016 which is withdrawn and resubmitted on July 26, 2016 pursuant to Section 8.01.		
Checklist Item #5	IRC Section 432 Certification – May 1, 2015 Report is still the most recent report so it is unchanged, however, the supplemental report which provided additional information required by Rev. Proc. Section 3.01 has been updated.	IW17PF_011-25 <b>IW17PF_771-777</b>
Checklist Item #8	Plan Sponsor's Determination of Projected Insolvency – Rev. Proc. Section 3.03	IW17PF_58 – IW17PF_198
Checklist Item # 15	Plan Efforts regarding contacting Participants – Rev. Proc. Section 4.05(2)	IW17PF_226
Checklist Item #16	Plan Information on Electronic Notice – Rev. Proc. Section 4.05(3)	IW17PF_227
Checklist Item #17	Contributing Employer Listing – Rev. Proc. Section 4.05(4)	IW17PF_228 – IW17PF_232
Checklist Item #18	Plan Sponsor Measures Taken to Avoid Insolvency – Rev Proc. Section 5.01	IW17PF_233 – IW17PF_239
Checklist Item #19	Plan Information Required by Rev. Proc. Section 5.02	IW17PF_240 – IW17PF_244
Checklist Item #20	Plan Sponsor's accounting for Section 5.02 Factors in determining all reasonable measures were taken – Rev. Proc. Section 5.03	IW17PF_245 – IW17PF_247
Checklist Item #21	Plan Sponsor's treatment of contribution increases or benefit reductions in determining all reasonable measures taken – Rev. Proc. Section 5.03	IW17PF_248 – IW17PF_249
Checklist Item #22	Other Factors considered by Plan Sponsor –Rev. Proc. Section 5.04	IW17PF_250

Checklist Item #24	Plan Sponsor request for partition – Rev. Proc. Section 6.02	IW17PF_260
Checklist Item #25	Post-partition projections – Rev. Proc. Section 6.02	IW17PF_261
Checklist Item #30	Special Provision for Section 432(e)(9)(D)(vii)(III) Plans – Rev. Proc. Section 6.07	IW17PF_362
Checklist Item #31	Plan and Plan Sponsor Contact Information – Rev. Proc. Section 7.01	IW17PF_363
Checklist Item #32	Plan Identification Information – Rev. Proc. Section 7.02	IW17PF_364
Checklist Item #33	Retiree Representative Contact Information – Rev. Proc. Section 7.03	IW17PF_365
Checklist Item #34	Plan’s Actuary Contact Information – Rev. Proc. Section 7.04	IW17PF_366
Checklist Item #36	Plan Documents and IRS Determination Letters – added IRS Determination Letter issued January 20, 2016. All other documents previously provided remain unchanged – Rev. Proc. Section 7.06	IW17PF_370 – IW17PF_667 <b>IW17PF_889-892</b>
Checklist Item #37	Excerpts from Collective Bargaining and Participation Agreements – Rev. Proc. Section 7.07	IW17PF_668- IW17PF_698
Checklist Item #39	Plan’s Current Rehabilitation Plan – Rev. Proc. Section 7.09	IW17PF_741- IW17PF_751
New Checklist Item #40	Most Recent Actuarial Valuation Report – Rev. Proc. Section 7.10 –Report previously provided as part of Checklist Item #26	IW17PF_286- IW17PF_353 <b>IW17PF_944</b>