

**Southwest Ohio Regional Council of Carpenters Pension Plan
Checklist Item #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:

- 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 would not be projected to avoid insolvency without a suspension;
- to require that any future benefit improvements must satisfy § 432(e)(9)(E); and
- to specify that the plan sponsor will not modify these amendments, notwithstanding any other provision of the plan document.

See Section 6.06.

Attached as Document 29.1 is a certification by the Board of Trustees of the Southwest Ohio Regional Council of Carpenters Pension Plan that if it receives the Treasury Department's final authorization to suspend and then chooses to implement the suspension, the Board of Trustees shall also amend the plan:

- to indicate that the suspension will cease upon the plan sponsor's failure to maintain a written record of its determination that both all reasonable measures continue to be taken to avoid insolvency and that the plan would not be projected to avoid insolvency if no suspension of benefits were applied under the plan;
- to require that any future benefit improvements must satisfy § 432(e)(9)(E); and
- to specify that the plan sponsor will not modify these amendments, notwithstanding any other provision of the plan document.

**Southwest Ohio Regional Council of Carpenters Pension Plan
Document 29.1**

Certification

The Board of Trustees of the Southwest Ohio Regional Council of Carpenters Pension Plan certifies that if it receives the United States Treasury Department's final authorization to implement the proposed suspension set forth in this application and described in Section 432(e)(9)(H)(vi) of the Internal Revenue Code of 1986, as amended, and then chooses to implement the suspension, the Board of Trustees shall amend the Plan to adopt the suspension of benefits as described in this application. In addition, the Board of Trustees shall timely amend the Plan as follows:

- (1) The suspension of benefits shall cease upon the plan sponsor's failure to maintain a written record of its determination that both:
 - (a) All reasonable measures continue to be taken to avoid insolvency during the period of benefit suspension; and
 - (b) The plan would not be projected to avoid insolvency if no suspension of benefits were applied under the plan.
- (2) Any future benefit improvements must satisfy § 432(e)(9)(E) of the Internal Revenue Code; and
- (3) The plan sponsor shall not modify these amendments, notwithstanding any other provision of the plan document.

Redacted by the U.S. Department of the Treasury

Richard Fletcher
Authorized Trustee Representative for the
Southwest Ohio Regional Council of
Carpenters Pension Plan

Date: 4-3-17