

**Form 5500-SF**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation

**Short Form Annual Return/Report of Small Employee Benefit Plan**

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500-SF.**

OMB Nos. 1210-0110  
1210-0089

**2024**

**This Form is Open to Public Inspection**

**Part I Annual Report Identification Information**

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 06/01/2024

- A** This return/report is for:  a single-employer plan  a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
- B** This return/report is  the first return/report  the final return/report  
 an amended return/report  a short plan year return/report (less than 12 months)
- C** Check box if filing under:  Form 5558  automatic extension  DFVC program  
 special extension (enter description)
- D** If the plan is a collectively-bargained plan, check here ..... ▶
- E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here ..... ▶

**Part II Basic Plan Information**—enter all requested information

<b>1a</b> Name of plan DETROIT STOKER COMPANY USW EMPLOYEES' PENSION PLAN	<b>1b</b> Three-digit plan number (PN) ▶	001
	<b>1c</b> Effective date of plan	01/01/1956
<b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) DETROIT STOKER COMPANY, LLC  1510 E. FIRST STREET MONROE, MI 48161-1915	<b>2b</b> Employer Identification Number (EIN)	38-1777220
	<b>2c</b> Sponsor's telephone number	734-241-9500
	<b>2d</b> Business code (see instructions)	332900
<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor.	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report. <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5a</b> Total number of participants at the beginning of the plan year .....	<b>5a</b>	85
<b>b</b> Total number of participants at the end of the plan year .....	<b>5b</b>	0
<b>c(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....	<b>5c(1)</b>	
<b>c(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....	<b>5c(2)</b>	
<b>d(1)</b> Total number of active participants at the beginning of the plan year .....	<b>5d(1)</b>	0
<b>d(2)</b> Total number of active participants at the end of the plan year .....	<b>5d(2)</b>	0
<b>e</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....	<b>5e</b>	0

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**  
Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	02/26/2025	RYAN KANE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) .....  Yes  No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) .....  Yes  No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? .....  Yes  No  Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year: 543492. (See instructions.)

<b>Part III Financial Information</b>			
<b>7</b> Plan Assets and Liabilities		<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total plan assets .....	<b>7a</b>	8484230	0
<b>b</b> Total plan liabilities .....	<b>7b</b>		
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	8484230	0
<b>8</b> Income, Expenses, and Transfers for this Plan Year		<b>(a) Amount</b>	<b>(b) Total</b>
<b>a</b> Contributions received or receivable from:			
<b>(1)</b> Employers .....	<b>8a(1)</b>		
<b>(2)</b> Participants .....	<b>8a(2)</b>		
<b>(3)</b> Others (including rollovers) .....	<b>8a(3)</b>		
<b>b</b> Other income (loss) .....	<b>8b</b>	362899	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		362899
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>	266217	
<b>e</b> Certain deemed and/or corrective distributions (see instructions) .	<b>8e</b>		
<b>f</b> Administrative service providers (salaries, fees, commissions) .....	<b>8f</b>	42840	
<b>g</b> Other expenses .....	<b>8g</b>		
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		309057
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		53842
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>	-8538072	

<b>Part IV Plan Characteristics</b>	
<b>9a</b>	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: <b>1B</b>
<b>b</b>	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

<b>Part V Compliance Questions</b>				
<b>10</b> During the plan year:		<b>Yes</b>	<b>No</b>	<b>Amount</b>
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program) .....	<b>10a</b>		X	
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....	<b>10b</b>		X	
<b>c</b> Was the plan covered by a fidelity bond? .....	<b>10c</b>	X		500000
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>10d</b>		X	
<b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) .....	<b>10e</b>		X	
<b>f</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>10f</b>		X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) .....	<b>10g</b>		X	
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....	<b>10h</b>			
<b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 .....	<b>10i</b>			

**Part VI Pension Funding Compliance**

**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below.  Yes  No

**a** Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 ..... **11a** 0

**b PBGC missed contribution reporting requirements.** If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:  
 Yes.  
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.  
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.  
 No. Other. Provide explanation \_\_\_\_\_

**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .....  Yes  No  
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. .... Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.**

**b** Enter the minimum required contribution for this plan year ..... **12b**

**c** Enter the amount contributed by the employer to the plan for this plan year ..... **12c**

**d** Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) ..... **12d**

**e** Will the minimum funding amount reported on line 12d be met by the funding deadline?.....  Yes  No  N/A

**Part VII Plan Terminations and Transfers of Assets**

**13a** Has a resolution to terminate the plan been adopted in any plan year? .....  Yes  No

**a** If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a**

**b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....  Yes  No

**c** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

<b>13c(1)</b> Name of plan(s):	<b>13c(2)</b> EIN(s)	<b>13c(3)</b> PN(s)
RETIREMENT INCOME PLAN OF DETROIT STOKER COMPANY	38-1777220	004

**Part VIII IRS Compliance Questions**

**14a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?  Yes  No

**14b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).  
 Design-based safe harbor method  
 "Prior year" ADP test  
 "Current year" ADP test  
 N/A

**15** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter \_\_\_/\_\_\_/\_\_\_ (MM/DD/YYYY) and the Opinion Letter serial number \_\_\_\_\_.

<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
---	--	--

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 06/01/2024

▶ **Round off amounts to nearest dollar.**  
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan <u>DETROIT STOKER COMPANY USW EMPLOYEES' PENSION PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>DETROIT STOKER COMPANY, LLC</u>	<b>D</b> Employer Identification Number (EIN) <u>38-1777220</u>	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b>	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	<u>8484230</u>
	<b>b</b> Actuarial value .....	<b>2b</b>	<u>8575235</u>
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>74</u>	<u>6215959</u>
	<b>b</b> For terminated vested participants .....	<u>11</u>	<u>509109</u>
	<b>c</b> For active participants .....	<u>0</u>	<u>0</u>
	<b>d</b> Total .....	<u>85</u>	<u>6725068</u>
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	<u>4.99 %</u>
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>0</u>
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>31000</u>
	<b>c</b> Target normal cost .....	<b>6c</b>	<u>31000</u>

**Statement by Enrolled Actuary**  
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>		
	Signature of actuary	<u>02/14/2025</u> Date
	<u>BRIAN W. HUGHES</u> Type or print name of actuary	<u>23-08670</u> Most recent enrollment number
	<u>AON CONSULTING, INC.</u> Firm name	<u>410-547-2800</u> Telephone number (including area code)
	<u>MSC# 17852, P.O. BOX 7505 FORT WASHINGTON, PA 19034</u> Address of the firm	

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	0
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	0
<b>10</b>	Interest on line 9 using prior year's actual return of <u>14.70</u> % .....	0	0
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
	<b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.12</u> % .....		0
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
	<b>d</b> Portion of (c) to be added to prefunding balance .....		
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	0

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	127.51 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	127.51 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	128.78 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>							
<b>18</b> Contributions made to the plan for the plan year by employer(s) and employees:							
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
<b>Totals ▶</b>				<b>18(b)</b>	0	<b>18(c)</b>	0

<b>19</b>	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
	<b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....	<b>19a</b> 0
	<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b> 0
	<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b> 0
<b>20</b>	Quarterly contributions and liquidity shortfalls:	
	<b>a</b> Did the plan have a "funding shortfall" for the prior year? .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	<b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<b>c</b> If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
(4) 4th		

**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

**21** Discount rate:

<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
-------------------------	------------------------	------------------------	------------------------	---

**b** Applicable month (enter code) ..... **21b** 4

**22** Weighted average retirement age ..... **22** 65

**23** Mortality table(s) (see instructions)  Prescribed - combined  Prescribed - separate  Substitute

**Part VI Miscellaneous Items**

**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....  Yes  No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....  Yes  No

**26** Demographic and benefit information

**a** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....  Yes  No

**b** Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment...  Yes  No

**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

<b>28</b> Unpaid minimum required contributions for all prior years .....	<b>28</b>	0
<b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	<b>29</b>	0
<b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	<b>30</b>	0

**Part VIII Minimum Required Contribution For Current Year**

**31** Target normal cost and excess assets (see instructions):

<b>a</b> Target normal cost (line 6c) .....	<b>31a</b>	31000
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	31000

<b>32</b> Amortization installments:	Outstanding Balance	Installment
<b>a</b> Net shortfall amortization installment .....	0	0
<b>b</b> Waiver amortization installment.....	0	0

**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_) and the waived amount..... **33**

<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	<b>34</b>	0
	Carryover balance	Prefunding balance
<b>35</b> Balances elected for use to offset funding requirement .....	0	0
<b>36</b> Additional cash requirement (line 34 minus line 35) .....	<b>36</b>	0
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....	<b>37</b>	0

**38** Present value of excess contributions for current year (see instructions)

<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b>	0
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	<b>38b</b>	0

<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....	<b>39</b>	0
<b>40</b> Unpaid minimum required contributions for all years .....	<b>40</b>	0

**Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)**

**41** If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies.  2019  2020  2021

Schedule SB Attachment (Form 5500)—2024 Plan Year  
Detroit Stoker Company USW Employees' Pension Plan  
EIN: 38-1777220 PN: 001

Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

For ERISA Requirements

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2023), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA
1st Segment Rate	4.75%
2nd Segment Rate	4.87%
3rd Segment Rate	5.59%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2023), without regard to interest rate stabilization
1st Segment Rate	3.62%
2nd Segment Rate	4.46%
3rd Segment Rate	4.52%
Retirement Age Terminated Vested Participants	Age 65
Mortality Rates Healthy and Disabled	2024 generational mortality tables for annuitants and non-annuitants per §1.430(h)(3)-1(b).
Decrement Timing	Beginning of year decrements, with 100% retirement occurring at beginning of year.
Surviving Spouse Benefit	It is assumed that 80% of males and 70% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$275,000.
Valuation of Plan Assets	Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.  A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-

Schedule SB Attachment (Form 5500)—2024 Plan Year  
Detroit Stoker Company USW Employees' Pension Plan  
EIN: 38-1777220 PN: 001

term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Expected Return on Assets

2022 Plan Year	6.50%, limited to 5.92%
2023 Plan Year	6.50%, limited to 5.74%
2024 Plan Year	6.50%, limited to 5.59%

Trust Expenses Included in Target Normal Cost \$74,400

Actuarial Method Standard unit credit cost method

Valuation Date January 1, 2024

**SCHEDULE SB  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan  
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

**2024**

**This Form is Open to Public Inspection**

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 06/01/2024

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan DETROIT STOKER COMPANY USW EMPLOYEES' PENSION PLAN	<b>B</b> Three-digit plan number (PN) ▶	001
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF DETROIT STOKER COMPANY, LLC	<b>D</b> Employer Identification Number (EIN) 38-1777220	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information			
<b>1</b>	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	8,484,230
	<b>b</b> Actuarial value .....	<b>2b</b>	8,575,235
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	74	6,215,959
	<b>b</b> For terminated vested participants .....	11	509,109
	<b>c</b> For active participants .....	0	0
	<b>d</b> Total .....	85	6,725,068
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b) .....		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	4.99%
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	0
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	31,000
	<b>c</b> Target normal cost .....	<b>6c</b>	31,000

**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>	BRIAN W. HUGHES <span style="font-size: 1.5em; margin-left: 20px;">BWH</span>	02/14/2025
	Signature of actuary	Date
	BRIAN W. HUGHES	2308670
	Type or print name of actuary	Most recent enrollment number
	AON CONSULTING, INC.	410-547-2800
	Firm name	Telephone number (including area code)
	MSC# 17852, P.O. BOX 7505	
	FORT WASHINGTON PA 19034	
	Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

**Part II Beginning of Year Carryover and Prefunding Balances**

		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	0
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	0
<b>10</b>	Interest on line 9 using prior year's actual return of <u>14.70%</u> .....	0	0
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
<b>a</b>	Present value of excess contributions (line 38a from prior year) .....		0
<b>b(1)</b>	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.12%</u> .....		0
<b>b(2)</b>	Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
<b>c</b>	Total available at beginning of current plan year to add to prefunding balance .....		0
<b>d</b>	Portion of (c) to be added to prefunding balance .....		
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....	0	0

**Part III Funding Percentages**

<b>14</b>	Funding target attainment percentage .....	<b>14</b>	127.51 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	127.51 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	128.78 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

**Part IV Contributions and Liquidity Shortfalls**

**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
<b>Totals ▶</b>			<b>18(b)</b>	0	<b>18(c)</b>	0

**19** Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

<b>a</b>	Contributions allocated toward unpaid minimum required contributions from prior years. ....	<b>19a</b>	0
<b>b</b>	Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	0
<b>c</b>	Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	0

**20** Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? .....  Yes  No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....  Yes  No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

**21** Discount rate:

**a** Segment rates: 

1st segment: 4.75%	2nd segment: 4.87%	3rd segment: 5.59%	<input type="checkbox"/> N/A, full yield curve used
-----------------------	-----------------------	-----------------------	---

**b** Applicable month (enter code)..... **21b** 4

**22** Weighted average retirement age ..... **22** 65

**23** Mortality table(s) (see instructions)  Prescribed - combined  Prescribed - separate  Substitute

**Part VI Miscellaneous Items**

**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....  Yes  No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....  Yes  No

**26** Demographic and benefit information

**a** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....  Yes  No

**b** Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment...  Yes  No

**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

**28** Unpaid minimum required contributions for all prior years ..... **28** 0

**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... **29** 0

**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) ..... **30** 0

**Part VIII Minimum Required Contribution For Current Year**

**31** Target normal cost and excess assets (see instructions):

**a** Target normal cost (line 6c)..... **31a** 31,000

**b** Excess assets, if applicable, but not greater than line 31a ..... **31b** 31,000

**32** Amortization installments:

	Outstanding Balance	Installment
<b>a</b> Net shortfall amortization installment .....	0	0
<b>b</b> Waiver amortization installment .....	0	0

**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_) and the waived amount..... **33**

**34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).... **34** 0

	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement .....	0	0	0

**36** Additional cash requirement (line 34 minus line 35)..... **36** 0

**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37** 0

**38** Present value of excess contributions for current year (see instructions)

**a** Total (excess, if any, of line 37 over line 36)..... **38a** 0

**b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances..... **38b** 0

**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)..... **39** 0

**40** Unpaid minimum required contributions for all years ..... **40** 0

**Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)**

**41** If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies.  2019  2020  2021

Schedule SB Attachment (Form 5500)—2024 Plan Year  
Detroit Stoker Company USW Employees' Pension Plan  
EIN: 38-1777220 PN: 001

Schedule SB, line 22—Description of Weighted Average Retirement Age

All participants are assumed to retire at age 65. Currently, there are no active participants in the plan.

Schedule SB Attachment (Form 5500)—2024 Plan Year  
 Detroit Stoker Company USW Employees' Pension Plan  
 EIN: 38-1777220 PN: 001

Schedule SB, Part V—Statement of Actuarial Assumptions/Methods  
 For ERISA Requirements

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2023), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA
1st Segment Rate	4.75%
2nd Segment Rate	4.87%
3rd Segment Rate	5.59%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2023), without regard to interest rate stabilization
1st Segment Rate	3.62%
2nd Segment Rate	4.46%
3rd Segment Rate	4.52%
Retirement Age Terminated Vested Participants	Age 65
Mortality Rates Healthy and Disabled	2024 generational mortality tables for annuitants and non-annuitants per §1.430(h)(3)-1(b).
Decrement Timing	Beginning of year decrements, with 100% retirement occurring at beginning of year.
Surviving Spouse Benefit	It is assumed that 80% of males and 70% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$275,000.
Valuation of Plan Assets	Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.  A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-

Schedule SB Attachment (Form 5500)—2024 Plan Year  
Detroit Stoker Company USW Employees' Pension Plan  
EIN: 38-1777220 PN: 001

term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Expected Return on Assets  
2022 Plan Year  
2023 Plan Year  
2024 Plan Year

6.50%, limited to 5.92%  
6.50%, limited to 5.74%  
6.50%, limited to 5.59%

Trust Expenses Included in Target Normal Cost

\$74,400

Actuarial Method

Standard unit credit cost method

Valuation Date

January 1, 2024

Schedule SB Attachment (Form 5500)—2024 Plan Year  
 Detroit Stoker Company USW Employees' Pension Plan  
 EIN: 38-1777220 PN: 001

Schedule SB, Part V—Summary of Plan Provisions

Any ambiguities or questionable provisions of this summary should be resolved by reference to the official Plan Document. This summary is not intended to be a source document, but merely an instrument of convenience for the administration of the plan.

Effective Date	January 1, 1956						
Eligibility	Participation commences at date of hire. Anyone hired on or after February 14, 2011 will not be eligible to participate in the plan.						
Normal Date	Age 65 and five years of continuous service.						
Early Retirement	<p>(1) Age 60 with completion of five years of continuous service. The benefit shall be reduced by 1/2% for each month by which the starting date of the benefits precedes age 65.</p> <p>(2) Any age, with at least 30 years of continuous service. The benefit is unreduced.</p>						
Benefit Formula	<p>Benefit level is defined below, times years of continuous service (to a maximum of 35):</p> <table border="0" style="margin-left: 40px;"> <thead> <tr> <th style="text-align: left;"><b>Benefit Level</b></th> <th style="text-align: left;"><b>For Retirement On or After</b></th> </tr> </thead> <tbody> <tr> <td>\$41.50</td> <td>January 26, 2002</td> </tr> <tr> <td>\$42.50</td> <td>January 26, 2003</td> </tr> </tbody> </table>	<b>Benefit Level</b>	<b>For Retirement On or After</b>	\$41.50	January 26, 2002	\$42.50	January 26, 2003
<b>Benefit Level</b>	<b>For Retirement On or After</b>						
\$41.50	January 26, 2002						
\$42.50	January 26, 2003						
Employee Contributions	None.						
Disability Benefit	Totally and permanently disabled after 15 years of continuous service, accrued retirement benefit payable immediately. If not eligible for Social Security, a \$75 per month supplement is provided.						
Normal Form							
Married Participants	Joint and 1/2 survivor actuarially reduced.						
Unmarried Participants	Payable monthly for life.						
Optional Forms	<p>(1) Joint and survivor annuity providing to a surviving beneficiary 100% or 50% of the reduced amount payable to the employee.</p> <p>(2) Annuity of 10 year guaranteed period and life thereafter.</p>						

Schedule SB Attachment (Form 5500)—2024 Plan Year  
Detroit Stoker Company USW Employees' Pension Plan  
EIN: 38-1777220 PN: 001

Termination of Service

Vesting in accrued benefits in accordance with the following schedule:

<b>Years of Vesting Service</b>	<b>Vesting Percentage</b>
Less Than 5 Years	0%
5 Years of More	100%

Special Payment

For normal, 30-year or early retirement, a single sum payment equivalent to 13 weeks of vacation pay, less vacation pay already received in the year of retirement, is payable in lieu of the first three months of payment.

Surviving Spouse's Benefit

Any employee who has not retired (active participant) who is age 55 or more and who has 15 or more years of continuous service, or any employee who shall have retired after having attained age 50 (retired participant) and who is at least 55 years of age, but under age 65, shall be covered by survivor benefit protection until the later of retirement or attainment of age 65.

The benefit payable to the surviving spouse of an active participant shall be 50% of the regular pension amount, which would have been payable if the deceased active participant had retired with an unreduced benefit on the date of his death, or \$100, if greater. Once the surviving spouse attains age 62, the minimum monthly benefit is reduced to \$50. For a qualified retired participant who dies prior to age 65, the surviving spouse will receive 50% of the retiree's basic monthly benefit reduced for early commencement, or \$100, if greater. If the spouse is below age 50, the 50% factor shall be reduced at the rate of 1/2% for each year below age 50, but not so that the benefit falls below \$100. If the spouse's age is 62 or more at the death of the covered participant, or upon the attainment of age 62 thereafter, the benefit shall be reduced by 50% of the widow's or widower's unreduced Social Security benefit to which the surviving spouse would become entitled, provided such reduction does not result in a benefit payable of less than \$50.

Schedule SB Attachment (Form 5500)—2024 Plan Year  
Detroit Stoker Company USW Employees' Pension Plan  
EIN: 38-1777220 PN: 001

Preretirement Surviving Spouse's Benefit

In the event of a vested participant's death prior to commencement, a 50% survivor annuity will be paid to the participant's spouse. Benefits to the spouse are payable on the first day of the month following the participant's death, or if later, the first day of the month following the participant's sixtieth birthday. Benefit payable is 50% of the participant's accrued benefit at date of death, reduced actuarially for the survivor annuity and reduced for early commencement (if applicable) by the early retirement reduction formula described above. There is a charge to the employee relating to the time covered after age 35. This coverage is in addition to the surviving spouse's benefit described above.

Additional Information

The above description is a summary only; for additional details, reference should be made to the formal Plan document.

**Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan**

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

**Plan Merger**

Effective June 1, 2024, the Detroit Stoker Company USW Employees' Pension Plan merged into the Retirement Income Plan of Detroit Stoker Company.

Line 6b: Expected plan-related expenses

The expected plan-related expenses and target normal cost were prorated for the short plan year to be \$31,000 ( $\$74,400 \times 5/12$ ).

Schedule SB Attachment (Form 5500)—2024 Plan Year  
Detroit Stoker Company USW Employees' Pension Plan  
EIN: 38-1777220 PN: 001

Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following assumption changes:

- A change in the assumed expenses payable from the trust from \$74,800 to \$74,400.

The non-prescribed assumption change was made in order to better reflect the anticipated future experience. The assumption changes did not reduce the funding shortfall by more than the thresholds stated in Internal Revenue Service Section 430(h)(5). Consequently, approval of the Commissioner is not required.

Schedule SB Attachment (Form 5500)—2024 Plan Year  
Detroit Stoker Company USW Employees' Pension Plan  
EIN: 38-1777220 PN: 001

Schedule SB, line 22—Description of Weighted Average Retirement Age

All participants are assumed to retire at age 65. Currently, there are no active participants in the plan.

Schedule SB Attachment (Form 5500)—2024 Plan Year  
 Detroit Stoker Company USW Employees' Pension Plan  
 EIN: 38-1777220 PN: 001

Schedule SB, Part V—Summary of Plan Provisions

Any ambiguities or questionable provisions of this summary should be resolved by reference to the official Plan Document. This summary is not intended to be a source document, but merely an instrument of convenience for the administration of the plan.

Effective Date	January 1, 1956						
Eligibility	Participation commences at date of hire. Anyone hired on or after February 14, 2011 will not be eligible to participate in the plan.						
Normal Date	Age 65 and five years of continuous service.						
Early Retirement	<p>(1) Age 60 with completion of five years of continuous service. The benefit shall be reduced by 1/2% for each month by which the starting date of the benefits precedes age 65.</p> <p>(2) Any age, with at least 30 years of continuous service. The benefit is unreduced.</p>						
Benefit Formula	<p>Benefit level is defined below, times years of continuous service (to a maximum of 35):</p> <table border="0" style="margin-left: 40px;"> <thead> <tr> <th style="text-align: left;"><b>Benefit Level</b></th> <th style="text-align: left;"><b>For Retirement On or After</b></th> </tr> </thead> <tbody> <tr> <td>\$41.50</td> <td>January 26, 2002</td> </tr> <tr> <td>\$42.50</td> <td>January 26, 2003</td> </tr> </tbody> </table>	<b>Benefit Level</b>	<b>For Retirement On or After</b>	\$41.50	January 26, 2002	\$42.50	January 26, 2003
<b>Benefit Level</b>	<b>For Retirement On or After</b>						
\$41.50	January 26, 2002						
\$42.50	January 26, 2003						
Employee Contributions	None.						
Disability Benefit	Totally and permanently disabled after 15 years of continuous service, accrued retirement benefit payable immediately. If not eligible for Social Security, a \$75 per month supplement is provided.						
Normal Form							
Married Participants	Joint and 1/2 survivor actuarially reduced.						
Unmarried Participants	Payable monthly for life.						
Optional Forms	<p>(1) Joint and survivor annuity providing to a surviving beneficiary 100% or 50% of the reduced amount payable to the employee.</p> <p>(2) Annuity of 10 year guaranteed period and life thereafter.</p>						

Schedule SB Attachment (Form 5500)—2024 Plan Year  
 Detroit Stoker Company USW Employees' Pension Plan  
 EIN: 38-1777220 PN: 001

Termination of Service

Vesting in accrued benefits in accordance with the following schedule:

<b>Years of Vesting Service</b>	<b>Vesting Percentage</b>
Less Than 5 Years	0%
5 Years of More	100%

Special Payment

For normal, 30-year or early retirement, a single sum payment equivalent to 13 weeks of vacation pay, less vacation pay already received in the year of retirement, is payable in lieu of the first three months of payment.

Surviving Spouse's Benefit

Any employee who has not retired (active participant) who is age 55 or more and who has 15 or more years of continuous service, or any employee who shall have retired after having attained age 50 (retired participant) and who is at least 55 years of age, but under age 65, shall be covered by survivor benefit protection until the later of retirement or attainment of age 65.

The benefit payable to the surviving spouse of an active participant shall be 50% of the regular pension amount, which would have been payable if the deceased active participant had retired with an unreduced benefit on the date of his death, or \$100, if greater. Once the surviving spouse attains age 62, the minimum monthly benefit is reduced to \$50. For a qualified retired participant who dies prior to age 65, the surviving spouse will receive 50% of the retiree's basic monthly benefit reduced for early commencement, or \$100, if greater. If the spouse is below age 50, the 50% factor shall be reduced at the rate of 1/2% for each year below age 50, but not so that the benefit falls below \$100. If the spouse's age is 62 or more at the death of the covered participant, or upon the attainment of age 62 thereafter, the benefit shall be reduced by 50% of the widow's or widower's unreduced Social Security benefit to which the surviving spouse would become entitled, provided such reduction does not result in a benefit payable of less than \$50.

Schedule SB Attachment (Form 5500)—2024 Plan Year  
Detroit Stoker Company USW Employees' Pension Plan  
EIN: 38-1777220 PN: 001

Preretirement Surviving Spouse's Benefit

In the event of a vested participant's death prior to commencement, a 50% survivor annuity will be paid to the participant's spouse. Benefits to the spouse are payable on the first day of the month following the participant's death, or if later, the first day of the month following the participant's sixtieth birthday. Benefit payable is 50% of the participant's accrued benefit at date of death, reduced actuarially for the survivor annuity and reduced for early commencement (if applicable) by the early retirement reduction formula described above. There is a charge to the employee relating to the time covered after age 35. This coverage is in addition to the surviving spouse's benefit described above.

Additional Information

The above description is a summary only; for additional details, reference should be made to the formal Plan document.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

**Plan Merger**

Effective June 1, 2024, the Detroit Stoker Company USW Employees' Pension Plan merged into the Retirement Income Plan of Detroit Stoker Company.

Line 6b: Expected plan-related expenses

The expected plan-related expenses and target normal cost were prorated for the short plan year to be \$31,000 ( $\$74,400 \times 5/12$ ).

Schedule SB Attachment (Form 5500)—2024 Plan Year  
Detroit Stoker Company USW Employees' Pension Plan  
EIN: 38-1777220 PN: 001

Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following assumption changes:

- A change in the assumed expenses payable from the trust from \$74,800 to \$74,400.

The non-prescribed assumption change was made in order to better reflect the anticipated future experience. The assumption changes did not reduce the funding shortfall by more than the thresholds stated in Internal Revenue Service Section 430(h)(5). Consequently, approval of the Commissioner is not required.