

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

This form is required to be filed for employee benefit plans 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.

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: [X] a multiemployer plan [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [ ] a single-employer plan [ ] a DFE (specify) \_\_\_\_
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 If the plan is a collectively-bargained plan, check here. [X]
D Check box if filing under: [X] Form 5558 [ ] automatic extension [ ] the DFVC program [ ] special extension (enter description)
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

1a Name of plan SHEET METAL WORKERS INTN LOCAL 17NH PENSION PLAN
1b Three-digit plan number (PN) 001
1c Effective date of plan 01/01/1968
2a 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) BOARD OF TRUSTEES OF SHEET METAL WORKERS INTL LOCAL 17NH PENSION PLAN 17NH PENSION PLAN
ZENITH AMERICAN SOLUTIONS P.O. BOX 5817 WALLINGFORD, CT 06492
2b Employer Identification Number (EIN) 51-6029579
2c Plan Sponsor's telephone number 203-949-3253
2d Business code (see instructions) 238900

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 accompanying schedules, statements and attachments, 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.

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Rows include Christopher Gingras (plan administrator) and Patrick Boon (employer/plan sponsor).

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2024) v. 240311

<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>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	358
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	162
	<b>6a(2)</b>	151
	<b>6b</b>	111
	<b>6c</b>	58
	<b>6d</b>	320
	<b>6e</b>	30
	<b>6f</b>	350
	<b>6g(1)</b>	
<b>6g(2)</b>		
<b>6h</b>		
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	8

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
1B

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

<b>a Pension Schedules</b>	<b>b General Schedules</b>
(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)
(2) <input checked="" type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)
(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached _____
(4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)
(5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)

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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

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**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

If "Yes" is checked, complete lines 11b and 11c.

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**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

**11c** Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

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<b>SCHEDULE MB</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>Multiemployer Defined Benefit Plan and Certain Money Purchase Plan 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>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **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>SHEET METAL WORKERS INTN LOCAL 17NH 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>BOARD OF TRUSTEES OF SHEET METAL WORKERS INTL LOCAL 17NH PENSION PLAN</u>	<b>D</b> Employer Identification Number (EIN) <u>51-6029579</u>	

**E** Type of plan:                   (1)  Multiemployer Defined Benefit                   (2)  Money Purchase (see instructions)

**1a** Enter the valuation date:                   Month 01                   Day 01                   Year 2024

<b>b</b> Assets		
(1) Current value of assets .....	<b>1b(1)</b>	<u>26014827</u>
(2) Actuarial value of assets for funding standard account .....	<b>1b(2)</b>	<u>27942287</u>
<b>c</b> (1) Accrued liability for plan using immediate gain methods .....	<b>1c(1)</b>	<u>21798256</u>
(2) Information for plans using spread gain methods:		
(a) Unfunded liability for methods with bases .....	<b>1c(2)(a)</b>	
(b) Accrued liability under entry age normal method .....	<b>1c(2)(b)</b>	
(c) Normal cost under entry age normal method .....	<b>1c(2)(c)</b>	
(3) Accrued liability under unit credit cost method .....	<b>1c(3)</b>	<u>21798256</u>
<b>d</b> Information on current liabilities of the plan:		
(1) Amount excluded from current liability attributable to pre-participation service (see instructions) .....	<b>1d(1)</b>	
(2) "RPA '94" information:		
(a) Current liability .....	<b>1d(2)(a)</b>	<u>38617577</u>
(b) Expected increase in current liability due to benefits accruing during the plan year .....	<b>1d(2)(b)</b>	<u>748052</u>
(c) Expected release from "RPA '94" current liability for the plan year .....	<b>1d(2)(c)</b>	<u>1493384</u>
(3) Expected plan disbursements for the plan year .....	<b>1d(3)</b>	<u>1619649</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>09/04/2025</u>
<u>JEAN R. LECKENBY EA, MAAA</u>	Date
Type or print name of actuary	<u>23-02420</u>
<u>LECKENBY BENEFITS CONSULTING</u>	Most recent enrollment number
Firm name	<u>508-277-1722</u>
<u>19 NORTH MAIN STREET, SUITE A</u> <u>SHERBORN, MA 01770</u>	Telephone number (including area code)
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

**2** Operational information as of beginning of this plan year:

<b>a</b> Current value of assets (see instructions) .....	<b>2a</b>	26014827
<b>b</b> "RPA '94" current liability/participant count breakdown:	<b>(1) Number of participants</b>	<b>(2) Current liability</b>
<b>(1)</b> For retired participants and beneficiaries receiving payment .....	139	18107947
<b>(2)</b> For terminated vested participants .....	57	5493684
<b>(3)</b> For active participants:		
<b>(a)</b> Non-vested benefits .....		930132
<b>(b)</b> Vested benefits .....		14085814
<b>(c)</b> Total active .....	162	15015946
<b>(4)</b> Total .....	358	38617577
<b>c</b> If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage .....	<b>2c</b>	67.37 %

**3** 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
02/15/2024	109588	0	07/15/2024	37207	0
03/15/2024	158495	0	08/15/2024	170094	0
04/15/2024	105257	0	09/15/2024	104843	0
05/15/2024	87094	0	10/15/2024	96092	0
06/15/2024	108956	0	11/15/2024	108446	0
			<b>Totals ▶</b>	<b>3(b)</b>	<b>3(c)</b>
				1261010	0
<b>(d)</b> Total withdrawal liability amounts included in line 3(b) total .....					<b>3(d)</b>
					0

**4** Information on plan status:

<b>a</b> Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3)).....	<b>4a</b>	128.2 %
<b>b</b> Enter code to indicate plan's status (see instructions for attachment of supporting evidence of plan's status). If entered code is "N," go to line 5 .....	<b>4b</b>	N
<b>c</b> Is the plan making the scheduled progress under any applicable funding improvement or rehabilitation plan? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>d</b> If the plan is in critical status or critical and declining status, does line 1(c) reflect any benefit reductions for the first time (see instructions)? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>e</b> If line d is "Yes," enter the reduction in liability resulting from the reduction in benefits (see instructions), measured as of the valuation date .....	<b>4e</b>	
<b>f</b> If the plan is in critical status or critical and declining status, and is: • Projected to emerge from critical status within 30 years, enter the plan year in which it is projected to emerge; • Projected to become insolvent within 30 years, enter the plan year in which insolvency is expected and check here..... <input type="checkbox"/> • Neither projected to emerge from critical status nor become insolvent within 30 years, enter "9999."	<b>4f</b>	

**5** Actuarial cost method used as the basis for this plan year's funding standard account computations (check all that apply):

- a**  Attained age normal      **b**  Entry age normal      **c**  Accrued benefit (unit credit)      **d**  Aggregate
- e**  Frozen initial liability      **f**  Individual level premium      **g**  Individual aggregate      **h**  Shortfall
- i**  Other (specify):

<b>j</b> If box h is checked, enter period of use of shortfall method .....	<b>5j</b>	
<b>k</b> Has a change been made in funding method for this plan year? .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>l</b> If line k is "Yes," was the change made pursuant to Revenue Procedure 2000-40 or other automatic approval? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>m</b> If line k is "Yes," and line l is "No," enter the date (MM/DD/YYYY) of the ruling letter (individual or class) approving the change in funding method .....	<b>5m</b>	

**2** Operational information as of beginning of this plan year:

<b>a</b> Current value of assets (see instructions) .....	<b>2a</b>	
<b>b</b> "RPA '94" current liability/participant count breakdown:	<b>(1) Number of participants</b>	<b>(2) Current liability</b>
<b>(1)</b> For retired participants and beneficiaries receiving payment .....		
<b>(2)</b> For terminated vested participants .....		
<b>(3)</b> For active participants:		
<b>(a)</b> Non-vested benefits .....		
<b>(b)</b> Vested benefits .....		
<b>(c)</b> Total active .....		
<b>(4)</b> Total .....		
<b>c</b> If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage .....	<b>2c</b>	%

**3** 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
12/15/2024	95929	0			
01/15/2025	79009	0			
<b>Totals ▶</b>			<b>3(b)</b>		<b>3(c)</b>
<b>(d)</b> Total withdrawal liability amounts included in line 3(b) total .....					<b>3(d)</b>

**4** Information on plan status:

<b>a</b> Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3)).....	<b>4a</b>	%
<b>b</b> Enter code to indicate plan's status (see instructions for attachment of supporting evidence of plan's status). If entered code is "N," go to line 5 .....	<b>4b</b>	
<b>c</b> Is the plan making the scheduled progress under any applicable funding improvement or rehabilitation plan? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>d</b> If the plan is in critical status or critical and declining status, does line 1(c) reflect any benefit reductions for the first time (see instructions)? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>e</b> If line d is "Yes," enter the reduction in liability resulting from the reduction in benefits (see instructions), measured as of the valuation date .....	<b>4e</b>	
<b>f</b> If the plan is in critical status or critical and declining status, and is: • Projected to emerge from critical status within 30 years, enter the plan year in which it is projected to emerge; • Projected to become insolvent within 30 years, enter the plan year in which insolvency is expected and check here ..... <input type="checkbox"/> • Neither projected to emerge from critical status nor become insolvent within 30 years, enter "9999."	<b>4f</b>	

**5** Actuarial cost method used as the basis for this plan year's funding standard account computations (check all that apply):

<b>a</b> <input type="checkbox"/> Attained age normal	<b>b</b> <input type="checkbox"/> Entry age normal	<b>c</b> <input type="checkbox"/> Accrued benefit (unit credit)	<b>d</b> <input type="checkbox"/> Aggregate
<b>e</b> <input type="checkbox"/> Frozen initial liability	<b>f</b> <input type="checkbox"/> Individual level premium	<b>g</b> <input type="checkbox"/> Individual aggregate	<b>h</b> <input type="checkbox"/> Shortfall
<b>i</b> <input type="checkbox"/> Other (specify):			
<b>j</b> If box h is checked, enter period of use of shortfall method .....	<b>5j</b>		
<b>k</b> Has a change been made in funding method for this plan year? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>l</b> If line k is "Yes," was the change made pursuant to Revenue Procedure 2000-40 or other automatic approval? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>m</b> If line k is "Yes," and line l is "No," enter the date (MM/DD/YYYY) of the ruling letter (individual or class) approving the change in funding method .....	<b>5m</b>		

**6 Checklist of certain actuarial assumptions:**

<b>a</b> Interest rate for "RPA '94" current liability.....	<b>6a</b>	3.23 %
<b>b</b> Rates specified in insurance or annuity contracts.....	Pre-retirement	Post-retirement
	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
<b>c</b> Mortality table code for valuation purposes:		
<b>(1)</b> Males .....	<b>6c(1)</b>	4
<b>(2)</b> Females .....	<b>6c(2)</b>	4F
<b>d</b> Valuation liability interest rate .....	<b>6d</b>	7.00 %
<b>e</b> Salary scale .....	<b>6e</b>	% <input checked="" type="checkbox"/> N/A
<b>f</b> Withdrawal liability interest rate:		
<b>(1)</b> Type of interest rate .....	<b>6f(1)</b>	<input type="checkbox"/> Single rate <input type="checkbox"/> ERISA 4044 <input type="checkbox"/> Other <input checked="" type="checkbox"/> N/A
<b>(2)</b> If "Single rate" is checked in (1), enter applicable single rate .....	<b>6f(2)</b>	%
<b>g</b> Estimated investment return on actuarial value of assets for year ending on the valuation date .....	<b>6g</b>	7.0 %
<b>h</b> Estimated investment return on current value of assets for year ending on the valuation date .....	<b>6h</b>	14.0 %
<b>i</b> Expense load included in normal cost reported in line 9b .....	<b>6i</b>	<input type="checkbox"/> N/A
<b>(1)</b> If expense load is described as a percentage of normal cost, enter the assumed percentage.....	<b>6i(1)</b>	%
<b>(2)</b> If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b.....	<b>6i(2)</b>	150000
<b>(3)</b> If neither (1) nor (2) describes the expense load, check the box .....	<b>6i(3)</b>	<input type="checkbox"/>

**7 New amortization bases established in the current plan year:**

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
1	78862	8092

**8 Miscellaneous information:**

<b>a</b> If a waiver of a funding deficiency has been approved for this plan year, enter the date (MM/DD/YYYY) of the ruling letter granting the approval .....	<b>8a</b>	
<b>b</b> Demographic, benefit, and contribution information		
<b>(1)</b> Is the plan required to provide a projection of expected benefit payments? (See instructions) If "Yes," see instructions for required attachment. ....		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>(2)</b> Is the plan required to provide a Schedule of Active Participant Data? (See instructions). ....		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>(3)</b> Is the plan required to provide a projection of employer contributions and withdrawal liability payments? (See instructions) If "Yes," attach a schedule. ....		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>c</b> Are any of the plan's amortization bases operating under an extension of time under section 412(e) (as in effect prior to 2008) or section 431(d) of the Code? .....		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>d</b> If line c is "Yes," provide the following additional information:		
<b>(1)</b> Was an extension granted automatic approval under section 431(d)(1) of the Code? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(2)</b> If line 8d(1) is "Yes," enter the number of years by which the amortization period was extended ..	<b>8d(2)</b>	
<b>(3)</b> Was an extension approved by the Internal Revenue Service under section 412(e) (as in effect prior to 2008) or 431(d)(2) of the Code? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(4)</b> If line 8d(3) is "Yes," enter number of years by which the amortization period was extended (not including the number of years in line (2)) .....	<b>8d(4)</b>	
<b>(5)</b> If line 8d(3) is "Yes," enter the date of the ruling letter approving the extension .....	<b>8d(5)</b>	
<b>(6)</b> If line 8d(3) is "Yes," is the amortization base eligible for amortization using interest rates applicable under section 6621(b) of the Code for years beginning after 2007? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>e</b> If box 5h is checked or the plan received an amortization extension for this plan year under Code section 431(d), enter the difference between the amount necessary to satisfy the plan's minimum funding standard for this plan year and the amount that would have been necessary without using the shortfall method or extending the amortization period(s). ....	<b>8e</b>	

**9 Funding standard account statement for this plan year:**

**Charges to funding standard account:**

<b>a</b> Prior year funding deficiency, if any .....	<b>9a</b>	
<b>b</b> Employer's normal cost for plan year as of valuation date.....	<b>9b</b>	358230

<b>c</b> Amortization charges as of valuation date:		Outstanding balance	
(1) All bases except funding waivers and certain bases for which the amortization period has been extended .....	<b>9c(1)</b>	3969095	743604
(2) Funding waivers .....	<b>9c(2)</b>		
(3) Certain bases for which the amortization period has been extended.....	<b>9c(3)</b>		
<b>d</b> Interest as applicable on lines 9a, 9b, and 9c.....	<b>9d</b>		77128
<b>e</b> Total charges. Add lines 9a through 9d.....	<b>9e</b>		1178962
<b>Credits to funding standard account:</b>			
<b>f</b> Prior year credit balance, if any.....	<b>9f</b>		8487164
<b>g</b> Employer contributions. Total from column (b) of line 3.....	<b>9g</b>		1261010
		Outstanding balance	
<b>h</b> Amortization credits as of valuation date.....	<b>9h</b>	1624554	379118
<b>i</b> Interest as applicable to end of plan year on lines 9f, 9g, and 9h .....	<b>9i</b>		659724
<b>j</b> Full funding limitation (FFL) and credits:			
(1) ERISA FFL (accrued liability FFL).....	<b>9j(1)</b>	6830473	
(2) "RPA '94" override (90% current liability FFL) .....	<b>9j(2)</b>	26390270	
(3) FFL credit .....	<b>9j(3)</b>		
<b>k</b> (1) Waived funding deficiency .....	<b>9k(1)</b>		
(2) Other credits .....	<b>9k(2)</b>		
<b>l</b> Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2) .....	<b>9l</b>		10787016
<b>m</b> Credit balance: If line 9l is greater than line 9e, enter the difference .....	<b>9m</b>		9608054
<b>n</b> Funding deficiency: If line 9e is greater than line 9l, enter the difference .....	<b>9n</b>		
<b>o</b> Current year's accumulated reconciliation account:			
(1) Due to waived funding deficiency accumulated prior to the current plan year.....	<b>9o(1)</b>		
(2) Due to amortization bases extended and amortized using the interest rate under section 6621(b) of the Code:			
(a) Reconciliation outstanding balance as of valuation date .....	<b>9o(2)(a)</b>		
(b) Reconciliation amount (line 9c(3) balance minus line 9o(2)(a)).....	<b>9o(2)(b)</b>		
(3) Total as of valuation date.....	<b>9o(3)</b>		
<b>10</b> Contribution necessary to avoid an accumulated funding deficiency. (see instructions.).....	<b>10</b>		
<b>11</b> Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions .....			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

<b>SCHEDULE C</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>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan <b>SHEET METAL WORKERS INTN LOCAL 17NH PENSION PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>BOARD OF TRUSTEES OF SHEET METAL WORKERS INTL LOCAL 17NH PENSION PLAN</b>	<b>D</b> Employer Identification Number (EIN) <b>51-6029579</b>	

**Part I Service Provider Information (see instructions)**

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....  Yes  No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

**AMERICAN FUNDS.** **333 SOUTH HOPE STREET**  
**LOS ANGELES, CA 90071-1406**

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

**T. ROWE PRICE ASSOC. INC.** **100 EAST PRATT STREET**  
**BALTIMORE, MD 21202**

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

**BLACKROCK ADVISORS LLC**

**23-2784752**

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

**LOOMIS SAYLES & CO LP**

**04-3200030**

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

PIMCO

33-0629048

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

VIRTUS INVESTMENT PARTNERS, INC.

26-3962811

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

VCTORY CAPITAL MANAGEMENT INC

13-2700161

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

PARNASSUS INVESTMENTS, LLC

87-2269073

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

METROPOLITAN WEST ASSET MANAGEMENT

95-3703295

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

LORD ABBETT & CO LLC

13-5620131

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

FIDELITY MANAGEMENT & RESEARCH COMP

04-2033129

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

FIRST EAGLE INVESTMENT MANAGEMENT,

57-1156902

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

ROYCE & ASSOCIATES, LP

52-2343049

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

LOCORR FUND MANAGEMENT LLC

687 EXCELSIOR BLVD  
EXCELSIOR, MN 55331

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

JP MORGAN ASSET MANAGEMENT

13-3200244

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

HARTFORD FUNDS MANAGEMENT COMPANY,

45-4276111

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

UBS FINANCIAL SERVICES

13-2638166

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 52 65 51 63 99	NONE	76059	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	24406	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

ZENITH AMERICAN SOLUTIONS, INC.

52-1590516

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	NONE	68196	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

EATON PEABODY ATTORNEYS AT LAW

01-0373027

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	NONE	15403	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

NOVAK FRANCELLA LLC

61-1436956

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	14350	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

LECKENBY BENEFITS CONSULTANTS

20-4457764

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	NONE	13500	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
UBS FINANCIAL SERVICES	63 99	24406
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AMERICAN FUNDS 333 SOUTH HOPE ST LOS ANGELES, CA 90071	DISTRIBUTION (12B-1) FEES (COMP FROM MUTUAL FUNDS)	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

**Part II Service Providers Who Fail or Refuse to Provide Information**

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

**Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
(complete as many entries as needed)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE H</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>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>SHEET METAL WORKERS INTN LOCAL 17NH PENSION PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>BOARD OF TRUSTEES OF SHEET METAL WORKERS INTL LOCAL 17NH PENSION PLAN</b>	<b>D</b> Employer Identification Number (EIN) <b>51-6029579</b>

<b>Part I</b>	<b>Asset and Liability Statement</b>
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**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	218606	244494
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	97153	83564
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>		
<b>(3)</b> Other .....	<b>1b(3)</b>	23623	26565
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	897921	1171080
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	106726	49858
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	2265716	2742247
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	25090	0
<b>(B)</b> Common .....	<b>1c(4)(B)</b>		
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>		
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>		
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	19830185	21138478
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....	<b>1c(14)</b>		
<b>(15)</b> Other.....	<b>1c(15)</b>	2553745	3255703

<b>1d</b> Employer-related investments:		<b>(a)</b> Beginning of Year	<b>(b)</b> End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	26018765	28711989
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>	3938	9230
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>		
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	3938	9230
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	26014827	28702759

**Part II Income and Expense Statement**

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

<b>Income</b>		<b>(a)</b> Amount	<b>(b)</b> Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	1265565	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>		
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>		
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		1265565
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	18790	
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>	8237	
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>	93107	
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>		
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		120134
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	1242228	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		1242228
<b>(3)</b> Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>	1194807	
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>	1071873	
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		122934
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>	367797	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts .....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts .....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities .....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	2b(10)		1203891
<b>c</b> Other income .....	2c		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	2d		4322549

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1417372	
(2) To insurance carriers for the provision of benefits .....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3) .....	2e(4)		1417372
<b>f</b> Corrective distributions (see instructions) .....	2f		
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	2g		
<b>h</b> Interest expense.....	2h		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	2i(1)		
(2) Contract administrator fees .....	2i(2)	68196	
(3) Recordkeeping fees .....	2i(3)		
(4) IQPA audit fees .....	2i(4)	14350	
(5) Investment advisory and investment management fees .....	2i(5)	76059	
(6) Bank or trust company trustee/custodial fees .....	2i(6)	533	
(7) Actuarial fees .....	2i(7)	13500	
(8) Legal fees .....	2i(8)	15403	
(9) Valuation/appraisal fees .....	2i(9)		
(10) Other trustee fees and expenses .....	2i(10)	935	
(11) Other expenses.....	2i(11)	28269	
(12) Total administrative expenses. Add lines 2i(1) through (11) .....	2i(12)		217245
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	2j		1634617

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d.....	2k		2687932
<b>l</b> Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan .....	2l(2)		

**Part III Accountant's Opinion**

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1)  Unmodified (2)  Qualified (3)  Disclaimer (4)  Adverse

**b** Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1)  DOL Regulation 2520.103-8 (2)  DOL Regulation 2520.103-12(d) (3)  neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

**c** Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **NOVAK FRANCELLA, LLC**

(2) EIN: **61-1436956**

**d** The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1)  This form is filed for a CCT, PSA, DCG or MTIA. (2)  It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
<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.)		X	
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
<b>e</b> Was this plan covered by a fidelity bond?	X		500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?  Yes  No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year \_\_\_\_\_.

**5b** 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>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> PN(s)

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) .....  Yes    No    Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 562655.

<b>SCHEDULE R</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>Retirement Plan Information</b>  This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>SHEET METAL WORKERS INTN LOCAL 17NH 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 <u>BOARD OF TRUSTEES OF SHEET METAL WORKERS INTL LOCAL 17NH PENSION PLAN</u>	<b>D</b> Employer Identification Number (EIN) <u>51-6029579</u>	

<b>Part I</b>	<b>Distributions</b>
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**All references to distributions relate only to payments of benefits during the plan year.**

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
<b>2</b> Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>51-6029579</u>		
<b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>		
<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	3	0

<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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<b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
<b>If the plan is a defined benefit plan, go to line 8.</b>			
<b>5</b> 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 ruling letter granting the waiver. <b>Date:</b> Month _____ Day _____ Year _____ <b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b>			
<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	6a		
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	6b		
<b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
<b>If you completed line 6c, skip lines 8 and 9.</b>			
<b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<b>8</b> If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A

<b>Part III</b>	<b>Amendments</b>
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<b>9</b> If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input checked="" type="checkbox"/> No
--	-----------------------------------	-----------------------------------	-------------------------------	--

<b>Part IV</b>	<b>ESOPs</b> (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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<b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>11 a</b> Does the ESOP hold any preferred stock? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>b</b> If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

**a** Name of contributing employer **CHARLES P. BLOUIN, INC.**

**b** EIN **04-1095950** **c** Dollar amount contributed by employer **399700**

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **06** Day **30** Year **2025**

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) **7.99**

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify):

**a** Name of contributing employer **NORTHEASTERN SHEET METAL**

**b** EIN **02-0333349** **c** Dollar amount contributed by employer **465805**

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **06** Day **30** Year **2025**

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) **7.99**

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify):

**a** Name of contributing employer **NESM CORP.**

**b** EIN **02-0481931** **c** Dollar amount contributed by employer **150601**

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **06** Day **30** Year **2025**

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) **7.99**

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify):

**a** Name of contributing employer **TEKON**

**b** EIN **02-0273818** **c** Dollar amount contributed by employer **62206**

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **06** Day **30** Year **2025**

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) **7.99**

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify):

**a** Name of contributing employer **NESM CONNECTORS**

**b** EIN **54-2141162** **c** Dollar amount contributed by employer **75951**

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **06** Day **30** Year **2025**

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) **7.99**

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify):

**a** Name of contributing employer **BLOUIN SERVICES**

**b** EIN **81-4522183** **c** Dollar amount contributed by employer **50972**

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **06** Day **30** Year **2025**

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) **7.99**

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify):

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

**a** Name of contributing employer KLEEBERG SHEET METAL, INC.

**b** EIN 04-2321301

**c** Dollar amount contributed by employer

447

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month 06 Day 30 Year 2025

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) 7.99

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify):

**a** Name of contributing employer WESTINGHOUSE ELECTRIC CORP

**b** EIN 52-2140933

**c** Dollar amount contributed by employer

3769

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month 06 Day 30 Year 2025

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) 7.99

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify):

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

<b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	<b>14a</b>	
<b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14b</b>	
<b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14c</b>	

**15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</b> If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	<b>16b</b>	

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment .....

**Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans**

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment .....

**19** If the total number of participants is 1,000 or more, complete lines (a) and (b):

**a** Enter the percentage of plan assets held as:  
 Public Equity: \_\_\_\_\_% Private Equity: \_\_\_\_\_% Investment-Grade Debt and Interest Rate Hedging Assets: \_\_\_\_\_%  
 High-Yield Debt: \_\_\_\_\_% Real Assets: \_\_\_\_\_% Cash or Cash Equivalents: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:  
 0-5 years  5-10 years  10-15 years  15 years or more

**20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

**a** Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero?  Yes  No

**b** If line 20a is "Yes," 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: \_\_\_\_\_

**Part VII IRS Compliance Questions**

**21a** 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

**21b** 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

**22** 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 \_\_\_\_\_.

**SHEET METAL WORKERS'  
LOCAL 17-NH PENSION PLAN**

FINANCIAL STATEMENTS

DECEMBER 31, 2024

**SHEET METAL WORKERS’  
LOCAL 17-NH PENSION PLAN**

**FINANCIAL STATEMENTS WITH SUPPLEMENTAL INFORMATION**

**DECEMBER 31, 2024 AND 2023**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of the  
Sheet Metal Workers'  
Local 17-NH Pension Plan

### Opinion

We have audited the financial statements of the Sheet Metal Workers' Local 17-NH Pension Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits and statements of accumulated plan benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits and the statements of changes in accumulated plan benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits and accumulated plan benefits of the Plan as of December 31, 2024 and 2023, and the changes in its net assets available for benefits and accumulated plan benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all Plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Report on Supplemental Information**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedules of Administrative Expenses and Schedule of Assets Held at End of Year, together referred to as “Supplemental Information”, are presented for the purpose of additional analysis and are not a required part of the financial statements. The Schedule of Assets Held at End of Year is supplemental information required by the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In forming our opinion on the supplemental information, we evaluated whether the supplemental information, including their form and content, are presented in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA.

*Novak Francella LLC*

Killingworth, CT  
September 9, 2025

**SHEET METAL WORKERS'  
LOCAL 17-NH PENSION PLAN**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

DECEMBER 31, 2024 AND 2023

ASSETS	<u>2024</u>	<u>2023</u>
<b>INVESTMENTS - at fair value</b>		
Corporate bonds and notes	\$ 2,742,247	\$ 2,265,716
Preferred securities	-	25,090
Cash and cash equivalents	1,171,080	757,814
Certificates of deposit	-	140,107
Exchange traded funds	7,009,726	464,346
Structured products	3,255,703	2,553,745
U.S. Treasury Note	49,858	106,726
Registered investment companies	14,128,752	19,365,839
Total investments	<u>28,357,366</u>	<u>25,679,383</u>
<b>RECEIVABLES</b>		
Employer contributions	83,564	97,153
Accrued interest	26,565	23,623
Total receivables	<u>110,129</u>	<u>120,776</u>
<b>OTHER ASSETS</b>		
Cash	244,494	218,606
Total other assets	<u>244,494</u>	<u>218,606</u>
Total assets	<u>28,711,989</u>	<u>26,018,765</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts payable	<u>9,230</u>	<u>3,938</u>
Total liabilities	<u>9,230</u>	<u>3,938</u>
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>	<u><u>\$ 28,702,759</u></u>	<u><u>\$ 26,014,827</u></u>

See accompanying notes to financial statements.

**SHEET METAL WORKERS'  
LOCAL 17-NH PENSION PLAN**

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
<b>ADDITIONS</b>		
Investment income		
Net appreciation in fair value of investments	\$ 1,694,622	\$ 2,454,541
Dividends and interest	1,362,362	809,987
	3,056,984	3,264,528
Less: investment fees	76,059	68,285
Net investment income	2,980,925	3,196,243
 Contributions		
Employer	1,195,862	1,278,439
Reciprocal, net of payments	69,703	3,961
Total contributions	1,265,565	1,282,400
 Total additions	4,246,490	4,478,643
 <b>DEDUCTIONS</b>		
Benefits paid to participants	1,417,372	1,389,091
Administrative expenses	141,186	149,080
 Total deductions	1,558,558	1,538,171
 NET INCREASE	2,687,932	2,940,472
 <b>NET ASSETS AVAILABLE FOR BENEFITS</b>		
Beginning of year	26,014,827	23,074,355
End of year	\$ 28,702,759	\$ 26,014,827

See accompanying notes to financial statements.

**SHEET METAL WORKERS'  
LOCAL 17-NH PENSION PLAN**

**STATEMENTS OF ACCUMULATED PLAN BENEFITS AND  
STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS**

DECEMBER 31, 2024 AND 2023  
AND YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<b>ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS</b>		
Vested benefits		
Participants currently receiving payments	\$ 13,661,696	\$ 12,365,681
Other vested participants	8,428,863	9,248,257
	<u>22,090,559</u>	<u>21,613,938</u>
Nonvested benefits	<u>185,467</u>	<u>184,318</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 22,276,026</u>	<u>\$ 21,798,256</u>
<b>CHANGES IN ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS</b>		
Actuarial present value of accumulated plan benefits at beginning of year	<u>\$ 21,798,256</u>	<u>\$ 21,429,796</u>
Increase (decrease) during the year attributable to:		
Benefits accumulated and actuarial experience	386,925	306,070
Interest/passage of time	1,476,270	1,451,468
Assumption changes	31,947	
Benefits paid	<u>(1,417,372)</u>	<u>(1,389,078)</u>
Net change	<u>477,770</u>	<u>368,460</u>
Actuarial present value of accumulated plan benefits at end of year	<u>\$ 22,276,026</u>	<u>\$ 21,798,256</u>

See accompanying notes to financial statements.

**SHEET METAL WORKERS’  
LOCAL 17-NH PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

**NOTE 1. DESCRIPTION OF THE PLAN**

The following brief description of the Sheet Metal Workers’ International Local 17-NH Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan Document for more complete information.

On May 14, 2018, the Board of Trustees approved amending the name of the Plan from Sheet Metal Workers’ International Local No. 17-NH Pension Plan to the Sheet Metal Workers Local 17-NH Pension Plan effective January 1, 2018.

**General** - The Plan was created in 1968, with amendments since that time, pursuant to Collective Bargaining Agreements (CBA) between the Union and the employers. The Plan is maintained pursuant to Collective Bargaining Agreements which provide for the rate of employer contributions, the type of work and areas of work for which contributions are payable and certain other terms governing contributions. Its purpose is to provide for retirement, permanent and total disability and survivor benefits to eligible participants and beneficiaries of the Sheet Metal Workers’ Local 17-NH Pension Plan. The Plan is administered by a Board of Trustees consisting of an equal number of employer and union representatives.

The Plan is a defined benefit plan and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Trustees have engaged an actuary to determine the required contribution based on the current benefit level.

**Pension Benefits** - Vested participants are entitled to monthly pension benefits beginning at normal retirement age (65) equal to \$69.00 (effective August 1, 2009), multiplied by the number of their credited service years. The Plan permits early retirement with reduced benefits as early as age 55. A participant who retires on or after 65 may elect certain actuarially equivalent benefit payment schedules.

**Disability and Death Benefits** - Disability retirement and death benefits are available to participants who have met certain requirements as specified in the Plan document.

**Vesting** - Employees who have participated in the Plan prior to September 1, 1984 have a nonforfeitable right to accrued benefits after completing at least 10 years of Vesting Service or five years of Credited Service that includes at least two years of Credited Future Service. Credited Past Service is the number of years of service credited to an employee for covered employment on or after January 1, 1968 the Plan’s effective date. Employees who first participate in the Plan on or after September 1, 1984 have a nonforfeitable right to accrued benefits after completing five years of Vesting Service. A year of Vesting Service means any year of service in which an Employee completes 1,000 hours of service. Employees are credited with one tenth of a year of Vesting Service for each 100 hours of service.

**NOTE 1. DESCRIPTION OF THE PLAN (continued)**

**Employer Contributions** - Contributions to the Plan are made by contributing employers at rates, established by the Collective Bargaining Agreements. The contribution rate is \$7.99 for each hour worked. Employer contributions are accounted for as exchange transactions.

Contributions are received from employers located primarily in New Hampshire. Contributions from four employers represented 90% of the total contributions for the year ended December 31, 2024.

The allowance for credit losses represents the estimated losses that may be incurred in the collection of employer contributions receivable. There was no allowance established for the years ended December 31, 2024 and 2023.

The collective bargaining agreement requires employers to contribute for all employees regardless of whether the employee is a member of the Sheet Metal Workers' Local 17-NH or another affiliated union local. Contributions received on behalf of employees working outside the jurisdiction of their home local may be forwarded to the Sheet Metal Workers National Pension Fund.

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting** - The financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in United States of America.

**Benefit Payments** - Benefit payments to participants are recorded upon distribution.

**Valuation of Investments** - The Trustees have appointed an investment manager and an investment custodian. Subject to an investment policy adopted by the Trustees, the Plan's investments consist of corporate bonds and notes, preferred securities, registered investment companies, structured products, exchange traded funds, certificates of deposit, U.S. Treasury note and cash equivalents. These investments are stated at fair value, based on quoted market prices or valued based on pricing models maximizing the use of observable inputs for similar securities, as represented by the investment custodian.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) included in the Plan's gain and loss on investments bought and sold as well as held during the year.

See Note 7 for discussion of fair value measurements.

**Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

### **NOTE 3. FUNDING POLICY**

Contributions to the Plan are made by contributing employers at the rates established by the collective bargaining agreements (reference Note 1 - General). The Plan's actuary has represented that contributions for the years ended December 31, 2024 and 2023 have met the minimum funding requirements of ERISA.

### **NOTE 4. PLAN TERMINATION**

Although they have not expressed intent to do so, the Trustees have the right to terminate the Plan subject to the Provisions of ERISA.

In the event of Plan termination, each participant's rights will be non-fortifiable to the extent funded, after providing for any administrative expenses. Assets remaining in the fund will be allocated among the pensioners, spouses and participants in the following order:

1. Pensioners and those eligible to receive pensions.
2. Other vested participants and vested former participants.
3. Other participants.

Under no circumstances shall any portion of the Plan, directly or indirectly, revert or accrue to the benefit of any contributing employer or the union.

### **NOTE 5. PENSION BENEFIT GUARANTY CORPORATION**

The Plan is a defined benefit plan and certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the plan terminates. Generally, the PBGC guarantees most vested normal retirement age benefits, early retirement benefits, and certain disability and survivor's pensions.

However, the PBGC does not guarantee all types of benefits under covered plans, and the amount of benefit protection is subject to certain limitations.

If plan benefits have been increased within the five year period before plan termination, the entire amount of the Plan's vested benefits or the benefit increase may not be guaranteed. In addition, there is a statutory ceiling on the amount of monthly benefit that PBGC guarantees, which is adjusted periodically.

Whether participants will receive all their benefits, should the Plan terminate at some future time, will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by PBGC.

## **NOTE 6. ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS**

The Plan has elected to present the statements of accumulated plan benefits as of December 31, 2024 and 2023, the end of the Plan year. The statement of changes in accumulated plan benefits identifies significant factors affecting accumulated plan benefits during the period ended December 31, 2024.

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service participants have rendered.

Accumulated plan benefits include benefits expected to be paid to; (a) retired or terminated participants or their beneficiaries; (b) beneficiaries of participants who have died; and (c) present participants or their beneficiaries.

The actuarial present value of accumulated plan benefits is determined by an actuary from Leckenby Benefits Consulting and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and the probability of payment between the valuation date and the expected date of payment.

Significant assumptions underlying the actuarial computations are as follows:

### **Actuarial Cost Method:**

The actuarial cost method used to calculate the costs and liabilities of the Plan is the Unit Credit Cost Method of funding. The objective under this method is to fund each participant's benefits under the Plan as they have accrued. The actuarial accrued liability is the present value of benefits credited for service prior to the valuation date, and to the extent that the liability is not covered by assets of the Plan, there is an unfunded accrued liability to be amortized over the period prescribed by pension laws.

The benefit deemed to accrue for an individual during a plan year is the excess of the accrued benefit for valuation purposes at the end of the plan year over the accrued benefit for valuation purposes at the beginning of the plan year.

An individual's accrued liability is the present value of the accrued benefit for valuation purposes at the beginning of the plan year, and the normal cost is the present value of the benefit deemed to accrue in the plan year.

The Plan's normal cost is the sum of the individual normal costs, and the Plan's accrued liability is the sum of the accrued liability for all participants under the Plan.

**NOTE 6. ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (continued)**

Asset Valuation Method: The actuarial value of assets is determined under the 5 Year Asset Smoothing Method.

Net Investment Return: 7.00%

Mortality Rates: Pre Retirement Mortality – Combined 2025 static table (sex distinct) as published by the Internal Revenue Service for 2025 valuation dates (previously combine 2024 static table).

Post Retirement Mortality – Combined 2025 static table (sex distinct) as published by the Internal Revenue Service for 2025 valuation dates (previously combine 2024 static table).

Post Disability Mortality - Disability Mortality Table published in Revenue Ruling 96-7.

Retirement Age:

Age	Retirement Rate	
	Males	Females
55-59	2%	2%
60-61	10%	10%
62	20%	20%
63-64	15%	15%
65	100%	100%

Administrative Expenses: \$150,000 per year.

RPA '94 Current Liability Interest: 3.23% per year.

Future Service Accruals: Equal to credited service during the prior plan year.

The actuary has certified that for the plan years beginning January 1, 2023 and 2024, the Fund is not considered “endangered”, “seriously endangered”, or “critical”, based on the terms defined in the Pension Protection Act 2006.

## NOTE 7. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are described as follows:

### Basis of Fair Value Measurement:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The level in the fair value hierarchy within which the fair value measurement is classified is determined based on the lowest level input that is significant to the fair value measure in its entirety.

The following is a description of the valuation methodologies used for assets and liabilities measured at fair value, as well, as the general classification of such assets and liabilities pursuant to the valuation hierarchy. There have been no changes in the methodologies used at December 31, 2024 and 2023.

*Cash equivalents:* Cash equivalents include cash investments in money market funds. Cash investments in money market funds are valued under the market approach through the use of quoted market prices in an active account, which is the NAV of the underlying funds.

*Registered investment companies:* Shares are valued at quoted market price which represents the net asset value of shares held by the Plan at year end.

*U.S. Government and Agency securities:* These funds are valued daily using pricing models maximizing the use of observable inputs and similar securities. These investments are classified within level 2 of the valuation hierarchy.

## NOTE 7. FAIR VALUE MEASUREMENTS (continued)

*Certificates of deposit:* Investments in certificates of deposit are valued under the market approach through the use of quoted market prices in an active market and are classified within level 1 of the valuation hierarchy.

*Exchange traded funds:* The exchange traded funds are valued at the net assets value of shares held by the Plan at year end and are classified within level 1 of the valuation hierarchy.

*Structured products:* Prices are estimated values obtained from third parties or issuers and do not reflect adjustments taken by such third parties or issuers for financial reporting purposes arising from changes in the market value of such transactions. The value at which you would be able to purchase, sell, enter into, assign or terminate any instrument will be impacted by other factors, such as hedging and transaction costs, credit considerations, bid-ask spreads and market liquidity.

*Corporate bonds and notes:* Prices are obtained from independent quotation bureaus that use both reported transactions and computerized valuation formulas to calculate current values. Actual market values may vary and thus gains/losses may not be accurately reflected. Cost basis has been adjusted for accreted original issue discount (OID).

*Preferred securities:* Shares are valued and reported at exchange quoted market prices.

The following table presents our assets and liabilities measured at fair value on a recurring basis at December 31, 2024:

	Fair Value Measurements at December 31, 2024			
	Total	Level 1	Level 2	Level 3
Corporate bonds and notes	\$ 2,742,247	\$ -	\$ 2,742,247	\$ -
U.S. Treasury notes	49,858	-	49,858	-
Registered investment companies	14,128,752	14,128,752	-	-
Exchange traded funds	7,009,726	7,009,726	-	-
Structured products	3,255,703	-	3,255,703	-
Cash equivalents	1,171,080	1,171,080	-	-
	<u>\$ 28,357,366</u>	<u>\$ 22,309,558</u>	<u>\$ 6,047,808</u>	<u>\$ -</u>

**NOTE 7. FAIR VALUE MEASUREMENTS (continued)**

The following table presents our assets and liabilities measured at fair value on a recurring basis at December 31, 2023:

	Fair Value Measurements at December 31, 2023			
	Total	Level 1	Level 2	Level 3
Corporate bonds and notes	\$ 2,265,716	\$ -	\$ 2,265,716	\$ -
U.S. Treasury notes	106,726	-	106,726	-
Certificates of deposit	140,107	140,107	-	-
Preferred securities	25,090	25,090	-	-
Registered investment companies	19,365,839	19,365,839	-	-
Exchange traded funds	464,346	464,346	-	-
Structured products	2,553,745	-	2,553,745	-
Cash equivalents	757,814	757,814	-	-
	<u>\$ 25,679,383</u>	<u>\$ 20,753,196</u>	<u>\$ 4,926,187</u>	<u>\$ -</u>

**NOTE 8. TAX STATUS**

The Plan is qualified under Section 401(a) of the Internal Revenue Code and the related trust is exempt from federal income tax under Section 501(a).

The Plan obtained its latest determination letter on October 19, 2015, in which the Internal Revenue Service (IRS) stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan's legal counsel believes that the Plan is currently designed and currently being operated in compliance with applicable requirements of the code. Therefore, they believe that the Plan is qualified, and the related Trust is tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if it has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**NOTE 9. RISKS AND UNCERTAINTIES**

The Plan invests in various investments. Investments are exposed to various risks such as economic, interest rate, market and sector risks. Due to the level of risks associated with certain investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the Statements of Net Assets Available for Benefits.

**NOTE 9. RISKS AND UNCERTAINTIES (continued)**

The actuarial present value of accumulated plan benefits is reported based on certain assumptions pertaining to investment returns and participant demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term could be material to the financial statements.

**NOTE 10. RELATED-PARTY AND PARTY IN INTEREST TRANSACTIONS**

The Plan paid certain expenses related to plan operations and investment activity to various service providers. These transactions are party in interest transactions under ERISA.

**NOTE 11. CONTRACT ADMINISTRATION**

The Plan has a contract with Zenith American Solutions (Zenith), a third party administrator, to administer the Plan. The contract provides for a monthly fee of \$5,200 effective September 1, 2020; \$5,356 effective January 1, 2022; \$5,517 effective January 1, 2023 and \$5,683 effective January 1, 2024. The agreement shall be extended automatically thereafter, in one year increments, without further action on either party unless terminated.

**NOTE 12. SUBSEQUENT EVENTS**

Subsequent events were evaluated through September 9, 2025 which is the date the financial statements were available to be issued, and they have been evaluated in accordance with relevant accounting standards.

**SUPPLEMENTAL INFORMATION**

**SHEET METAL WORKERS'  
LOCAL 17-NH PENSION PLAN**

**SCHEDULES OF ADMINISTRATIVE EXPENSES**

YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
Contract administrator fees	\$ 68,196	\$ 66,204
Fiduciary liability insurance and bonding	14,065	20,220
Actuarial and consulting	13,500	16,425
Legal	15,403	14,018
Audit and payroll auditing	14,350	13,246
PBGC premium	12,543	11,795
Dues and conferences	1,525	1,425
Trustee expense	935	3,308
Bank fees	533	436
Office expense	<u>136</u>	<u>2,003</u>
 Total administrative expenses	 <u>\$ 141,186</u>	 <u>\$ 149,080</u>

**SHEET METAL WORKERS'  
LOCAL 17-NH PENSION PLAN**

**SCHEDULE OF ASSETS HELD AT END OF YEAR**

DECEMBER 31, 2024

Form 5500, Schedule H, Item 4i

EIN: 51-6029579

Plan No. 002

(a)	(b)	(c)			(d)	(e)
Issuer, Borrower	Description of Investments Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value			Cost	Current Value	
	Type	Shares/ Principal	Interest Rate	Maturity Date		
<u>Structured products:</u>						
Bank of Nova Scotia CT-Gears RT		10,000		02/08/25	\$ 100,000	\$ 123,000
Bank of Nova Scotia CT-Gears RSP		10,000		02/28/29	100,000	108,300
Bank of Nova Scotia CT-Gears RSP		12,500		03/20/34	125,000	125,625
BNP Paribas		12,700		05/28/27	127,000	130,937
BNP Paribas		3,000		05/15/29	30,000	27,390
BNP Paribas		10,700		11/30/29	107,000	104,646
Goldman Sachs Bank		225,000		05/18/29	225,000	253,035
HSBC Bank USA NA MLDC INDU		245,000		08/31/28	245,000	267,785
HSBC Bank USA NA MLCD RSP		215,000		02/21/29	215,000	212,893
HSBC USA INC T-Gears MXEF		6,000		03/18/26	60,000	51,000
JP Morgan Chase Financial		15,500		09/30/27	155,000	152,985
JP Morgan Chase Financial		9,000		05/31/28	90,000	104,400
Morgan Stanley Finance		21,000		11/30/28	210,000	263,655
Morgan Stanley Finance T-Gears		27,000		08/15/31	270,000	351,405
Morgan Stanley Finance T-Gears		5,000		11/18/32	50,000	82,825
Morgan Stanley Finance T-Gears		11,500		08/30/34	115,000	119,312
Morgan Stanley Finance T-Gears		20,000		05/19/27	200,000	288,140
Morgan Stanley Trigger PS		2,500		07/31/25	25,000	39,063
Royal Bank of Canada		5,000		11/18/27	50,000	78,850
UBS AG London Gears RTY		4,500		05/30/25	45,000	61,245
UBS AG London T-SS SPX		5,000		08/31/27	50,000	74,050
UBS AG London TAR-SS INTL		7,500		02/26/27	75,000	94,350
UBS AG London TAR-SS INTL		10,700		05/19/27	107,000	140,812
Total structured products					2,776,000	3,255,703
<u>Registered investment companies:</u>						
Amer Funds Capital World Growth CLA		12,291			225,851	192,103
Amer Funds American Mutual Fund CL F2		1,444			75,268	79,605
Amer Funds Washington Mutual		3,036			175,478	186,623
American Corporate Bond Fund CL A		16,555			155,000	154,789
American Corporate Bond Fund CL F2		12,862			120,405	120,257
American Fundamental Investor Fund CL F2		156			10,105	12,558
American Funds AMCAP		15,016			244,368	641,479
American Funds American Balanced Fund		6,830			213,165	234,319
American Funds American Balanced CL A		15,734			258,656	540,982
American Funds American High Income		18,942			183,626	184,870

(a)	(b) Issuer, Borrower	(c) Description of Investments Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value			(d) Cost	(e) Current Value	
		Type	Shares/ Principal	Interest Rate			Maturity Date
			<u>Registered investment companies (continued):</u>				
	American Funds American Mutual		10,950		\$ 257,458	\$ 604,233	
	American Funds Bond Fund of America		21,533		276,129	239,882	
	American Funds Capital Income Builder		1,656		910,013	114,203	
	American Funds Euro Pacific		2,973		137,126	159,712	
	American Funds Fundamental Investors		7,915		231,167	638,859	
	American Funds Growth CL A		7,155		279,660	532,749	
	American Funds Income		22,052		366,028	538,521	
	American Funds Bond of America		22,616		302,253	280,659	
	American Funds Investment Co.		8,778		253,133	506,342	
	American Funds New Economy Fund		5,288		105,025	323,247	
	American Funds New World CL F2		2,780		156,008	214,267	
	American Funds Perspective Fund CL A		2,135		56,909	132,608	
	American Funds Short Term Bond CL A		15,938		160,234	151,887	
	American Funds Small Cap		5,765		175,938	388,486	
	American Funds High Income Trust		7,346		75,105	71,694	
	American Funds Washington Mutual		8,429		234,403	519,077	
	Loomis Sayles Strategic		12,827		186,817	154,184	
	Pace Alternative Strategies Invest.		26,886		269,438	281,501	
	Pace Global Fixed Income Investments		21,714		217,589	168,284	
	Pace Global Real Estate		18,389		129,394	114,012	
	Pace High Yield Investments		23,422		235,155	203,769	
	Pace Intermediate Fixed Income		35,580		419,607	370,391	
	Pace International Emerging Mrkt.		23,426		296,772	303,599	
	Pace International Eqty. Investments		32,083		467,412	512,684	
	Pace Lg. Co. Value Eqty. Investments		51,333		981,003	1,034,873	
	Pace Lg. Co. Growth Eqty. Invest.		57,239		983,467	1,034,889	
	Pace Mortgage-Backed Securities		15,606		190,983	157,151	
	Pace Sm/Med Co. Growth Eqty. Invest.		44,316		669,871	669,619	
	PACE Sm/Med. Co. Value Equity		33,348		636,377	574,590	
	Pace Strategic Fixed Income Investments		26,996		372,925	313,961	
	Pimco International Bond		7,487		81,296	74,347	
	The Growth Fund of America Fund CL F2		819		45,105	60,762	
	The Income Fund of America		7,753		194,265	189,016	
	The Investment Company of America Fund CI		914		40,105	52,666	
	Amer Funds World Growth & Income		1,486		58,158	94,443	
			Total registered investment companies		12,114,250	14,128,752	

<u>Corporate bonds and notes:</u>						
American Express Co.	Bond	91,000	5.043	%	05/01/34	89,436
American Express Credit	Bond	91,000	3.300		05/03/27	88,194
AstraZeneca PLC	Bond	91,000	3.375		11/16/25	90,105
Baker Hughes LLC.	Bond	91,000	3.337		12/15/27	87,732
Bank of Amer. Corp.	Bond	91,000	2.551		02/04/28	86,770
BK of NY Mellon Corp.	Bond	91,000	2.800		05/04/26	89,013
BP Capital Markets	Bond	91,000	3.937		09/21/28	88,252
Cigna Corp NTS B/E	Bond	91,000	2.375		03/15/31	77,072
Citigroup Inc.	Bond	91,000	3.700		01/12/26	90,086
CME Group Inc.	Bond	83,000	3.000		03/15/25	82,704

(a)	(b)	(c)			(d)	(e)
Issuer, Borrower	Description of Investments Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value			Cost	Current Value	
	Type	Shares/ Principal	Interest Rate	Maturity Date		
<u>Corporate bonds and notes (continued):</u>						
Comcast Corp. B/E	Bond	91,000	3.150 %	03/01/26	\$ 92,880	\$ 89,606
Eaton Corp. NTS B/E	Bond	75,000	4.150	03/15/33	73,074	70,522
Equinor ASA NTS B/E	Bond	91,000	3.625	09/10/28	88,519	88,062
Florida Pwr & Light Co.	Bond	91,000	2.450	02/03/32	78,883	76,799
Goldman Sachs Group Inc.	Bond	91,000	3.800	03/15/30	85,809	85,402
Intel Corp. B/E	Bond	91,000	3.700	07/29/25	95,172	90,392
Intercontinental	Bond	75,000	4.600	03/15/33	74,605	71,714
JP Morgan Chase & Co.	Bond	91,000	4.125	12/15/26	96,244	90,044
Lockheed Martin Corp B/E	Bond	91,000	5.250	01/15/33	93,330	91,970
Merck & Co. Inc.	Bond	91,000	1.700	06/10/27	84,380	85,313
Microsoft Corp.	Bond	91,000	3.125	11/03/25	93,805	90,051
Morgan Stanley NTS	Bond	91,000	3.875	01/27/26	95,012	90,326
PepsiCo Inc.	Bond	91,000	3.000	10/15/27	93,788	87,607
PNC Finl Serv Group	Bond	91,000	3.450	04/23/29	94,628	86,125
Schlumberger Invtmt	Bond	91,000	2.650	06/26/30	81,987	81,096
Starbucks Corp.	Bond	91,000	3.550	08/15/29	96,961	86,157
State Street Corp.	Bond	91,000	2.400	01/24/30	90,854	81,498
Total Capital Intl.	Bond	91,000	3.455	02/19/29	96,627	86,697
Truist Finl. Corp.	Bond	91,000	1.125	08/03/27	84,401	82,893
Visa Inc. NTS	Bond	91,000	3.150	12/14/25	93,714	89,945
Walt Disney Company	Bond	91,000	2.000	09/01/29	88,278	80,945
Wells Fargo & Co.	Bond	91,000	4.300	07/22/27	89,291	89,719
Total corporate bonds and notes					<u>2,862,558</u>	<u>2,742,247</u>
<u>Exchange traded funds:</u>						
Amplify Cybersecurity		500			\$ 15,741	\$ 37,245
Invesco PFD ETF		23,117			278,326	266,539
Invesco DB Commodity		2,000			49,244	42,760
Invesco PFD ETF		4,350			65,819	50,156
Comm Services Select Sector SPDR ETF		3,217			313,127	311,438
Consumer Discretionary Select		1,274			277,936	285,822
Energy Select Sector SPDR		292			27,663	25,013
Financial Select Sector SPDR		3,246			161,715	156,879
First Trust ISE Cloud		717			86,174	85,409
First Trust NASDAQ CYBERSEC		1,280			82,534	81,216
First Trust Developed Mkt		4,778			264,077	258,393
Global X Artificial		1,781			69,046	68,818
Global X Artificial Intelligence		1,600			57,899	61,824
Industrial Select Sector SPDR		485			69,046	63,904
IShares Russell 2000		1,902			448,759	420,266
IShares US Healthcare		3,921			243,454	228,477
IShares US Consumer Staples		3,561			244,124	233,566
IShares Cor S&P US Value		994			97,192	92,034
IShares Russell MidCap		4,299			698,671	380,032
IShares MSCI EAFE		3,419			264,135	258,511
IShares US Medical Devices		1,147			29,049	66,927
IShares MSCI ACWI EX US		4,942			264,248	257,775
IShares Core MSCI Emerging		3,864			208,675	201,778
Robo Global Robotics		602			34,222	33,868

(a)	(b)	(c)			(d)	(e)
Issuer, Borrower	Description of Investments Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value			Cost	Current Value	
	Shares/ Type	Principal	Interest Rate	Maturity Date		
	<u>Exchange traded funds (continued):</u>					
SPDR S&P Biotech	686				\$ 68,988	\$ 61,781
SPDR S&P Regl Banking Prodtm	928				61,624	56,005
Technology Select Sector	366				51,827	48,447
Utilities Sector SPDR	4,128				972,763	959,843
IShares Ibonds	532				41,735	40,267
Ishares Ibonds Dec 2026	9,732				209,042	207,875
Ishares Ibonds Dec 2027	8,683				209,079	209,000
Ishares Ibonds Dec 2028	8,706				209,029	208,596
Ishares Ibonds Dec 2029	11,145				278,848	277,510
Pimco Dynamic Income	12,166				278,723	277,385
Pimco Dynamic Income	8,992				173,546	164,913
SPDR Bloomberg High Yield	3,920				112,408	71,893
SPDR Bloomberg High Yield	1,440				139,133	137,477
SPDR Gold Shares	6,500				202,003	199,745
	497				118,219	120,339
	Total exchange traded funds				<u>7,477,843</u>	<u>7,009,726</u>
	<u>U.S. Treasury notes:</u>					
US Treasury	Note	50,000	2.000 %	02/15/25	48,866	49,858
	<u>Cash and cash equivalents:</u>					
Cash		15,708			15,708	15,708
Money Market		111,000			111,000	111,000
UBS Bank USA Deposit Account		1,044,372			1,044,372	1,044,372
	Total cash and cash equivalents				<u>1,171,080</u>	<u>1,171,080</u>
	Total investments				<u>\$ 26,450,597</u>	<u>\$ 28,357,366</u>

**ATTACHMENT TO THE SCHEDULE MB OF 2024 FORM 5500**  
**PLAN NAME: SHEET METAL WORKERS LOCAL 17NH PENSION PLAN**  
**EIN: 51-6029579      PLAN NUMBER: 001**

Schedule MB, LINE 6  
Summary of Plan Provisions

- Plan Year:* Calendar year.
- Effective Date:* January 1, 1968; amended and restated effective January 1, 2015.
- Eligibility:* A member of the Sheet Metal Workers Local 17NH (the Union) who is employed by an employer and the employer has agreed to contribute to the Pension Fund under a collectively bargained agreement with the Union. An employee of the Union or an organization established by the Union is also eligible to participate in the Plan if the Union contributes to the Pension Fund on behalf of the employee.
- Vesting Service:* A Plan Year during which the employee completes 1,000 hours of service. A member is credited with 1/10<sup>th</sup> of a year of Vesting Service for each 100 hours of service.
- Credited Service:* Sum of Credited Past Service and Credited Future Service:  
(a) Credited Past Service means the number of years and completed months of continuous membership in the Union prior to 1/1/1968. No Credited Past Service is given until employee has completed 2 years of Credited Future Service.  
(b) Credited Future Service means the number of years of service credited to an employee for Covered Employment on or after 1/1/1968. An employee who works in Covered Employment during a Plan Year receives 1/10<sup>th</sup> of Credited Future Service for each 140 Creditable Hours of Service.
- Normal Retirement:*  
*Eligibility:* First day of the month coincident with or next following attainment of age 65.
- Benefit:* A monthly benefit amount equal to the benefit rate in effect at time of retirement times years of Credited Service. As of October 1, 1997, the benefit rate was \$85.00. As of March 1, 2000, the benefit rate was \$88.05. As of January 1, 2001, the benefit rate is \$90.00. As of January 1, 2004, the benefit rate is \$92.00. As of August 1, 2009, the benefit rate is \$69.00. Additional rules apply if the benefit rate at retirement is less than the benefit rate at the time employee becomes vested.

**ATTACHMENT TO THE SCHEDULE MB OF 2024 FORM 5500**  
**PLAN NAME: SHEET METAL WORKERS LOCAL 17NH PENSION PLAN**  
**EIN: 51-6029579      PLAN NUMBER: 001**

Schedule MB, LINE 6  
Summary of Plan Provisions (continued)

*Early Retirement:*

Eligibility: First day of any month after attainment of age 55 and completion of 5 years of Credited Service, including 2 years of Credited Future Service.

Benefit: Same as normal retirement benefit, reduced .166 of 1% for each month (2% for each year) benefits commence prior to Normal Retirement Date. For benefits accruing after August 1, 2009, the reduction is 4% per year.

*Termination*

A Participant is vested in his accrued benefit according to the following schedule:

<u>Years of Vesting Service</u>	<u>Vesting Percentage</u>
Less than 5 years	0%
5 or more years	100%

A participant is 100% vested at Normal Retirement Date.

*Disability Retirement:*

An employee who becomes totally and permanently disabled after 5 years of Credited Service, including 2 years of Credited Future Service, is eligible for a Disability Retirement Pension. The amount of the Disability Pension is determined in the same manner as the Normal Retirement Pension and effective August 1, 2009 the benefit is reduced 1% for each year the benefit commences prior to Normal Retirement Age.

*Normal Form of Benefit:*

Normal form is single life annuity. Married participants receive an actuarially reduced equivalent 50% joint and survivor annuity unless, with spousal consent, another form of benefit is elected. Optional forms of benefit include 66 2/3%, 75% and 100% joint and survivor annuity, and 10 year certain and continuous annuity.

*Preretirement Death Benefit:*

A participant who is vested, has been married for at least one year and is eligible for early retirement is covered by the preretirement death benefit. The amount payable to the spouse is 66 2/3% of the benefit the participant would have received at his early retirement at the date of his death and elected a joint annuity with 66 2/3% continuation to his surviving spouse.

**ATTACHMENT TO THE SCHEDULE MB OF 2024 FORM 5500**  
**PLAN NAME: SHEET METAL WORKERS LOCAL 17NH PENSION PLAN**  
**EIN: 51-6029579      PLAN NUMBER: 001**

Schedule MB, LINE 6  
Summary of Plan Provisions (continued)

*Postretirement Death Benefit:*      Death benefit after retirement is governed by the form of payment elected by the retired participant.

**THE FINANCIAL STATEMENTS WILL BE PLACED IN THE  
ATTACHMENT FOR THE ACCOUNTANT'S OPINION**

SEE ACCOUNTANT'S OPINION FOR SCHEDULE  
OF ASSETS HELD

**ATTACHMENT TO THE SCHEDULE MB OF 2024 FORM 5500**  
**PLAN NAME: SHEET METAL WORKERS LOCAL 17NH PENSION PLAN**  
**EIN: 51-6029579      PLAN NUMBER: 001**

Schedule MB, LINE 8b(2)  
Schedule of Active Participant Data

Attained Age	Years of Credited Service										Total
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	
Under 25	8	7	0	0	0	0	0	0	0	0	15
25-29	6	4	5	0	0	0	0	0	0	0	15
30-34	1	10	6	1	0	0	0	0	0	0	18
35-39	4	9	9	5	1	0	0	0	0	0	28
40-44	3	7	2	1	3	0	0	0	0	0	16
45-49	5	4	2	2	2	6	1	0	0	0	22
50-54	0	1	0	2	3	7	3	0	0	0	16
55-59	1	2	1	0	3	4	3	0	0	0	14
60 to 64	2	2	2	0	0	1	3	1	1	0	11
65 to 69	0	1	0	0	0	1	3	0	0	0	6
70 and Up	0	1	0	0	0	0	0	0	0	0	1
<b>TOTAL</b>	<b>30</b>	<b>48</b>	<b>27</b>	<b>11</b>	<b>12</b>	<b>19</b>	<b>13</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>162</b>

**ATTACHMENT TO THE SCHEDULE MB OF 2024 FORM 5500**  
**PLAN NAME: SHEET METAL WORKERS LOCAL 17NH PENSION PLAN**  
**EIN: 51-6029579      PLAN NUMBER: 001**

Schedule MB, LINES 9c and 9h  
Schedule of Funding Standard Account Bases

Date Established	Reason	Balance as of 1/1/2024	Original Payments	Remaining Payments	1/1/2024 Payment
<b>Charges</b>					
01/01/2001	Plan Amendment	111,816	30	7	19,388
01/01/2004	Plan Amendment	77,276	30	10	10,283
01/01/2006	Assump. Change	574,432	30	12	67,589
01/01/2007	Assump. Change	22,892	30	13	2,558
01/01/2011	Actuarial Loss	273,439	15	2	141,342
01/01/2012	Actuarial Loss	242,991	15	3	86,537
01/01/2013	Actuarial Loss	261,055	15	4	72,027
01/01/2015	Assump. Change	365,781	15	6	71,719
01/01/2015	Actuarial Loss	146,184	15	6	28,663
01/01/2016	Assump. Change	181,457	15	7	31,467
01/01/2016	Actuarial Loss	392,948	15	7	68,143
01/01/2019	Actuarial Loss	399,017	15	10	53,094
01/01/2020	Actuarial Loss	52,207	15	11	6,506
01/01/2023	Actuarial Loss	788,738	15	14	84,288
01/01/2024	Actuarial Loss	78,862	15	15	8,092
<b>Total Charges</b>		<u>\$3,969,095</u>			<u>\$743,604</u>
<b>Credits</b>					
01/01/2010	Actuarial Gain	202,338	15	1	202,338
01/01/2014	Actuarial Gain	56,741	15	5	12,933
01/01/2017	Actuarial Gain	15,561	15	8	2,231
01/01/2018	Actuarial Gain	92,391	15	9	13,254
01/01/2019	Assump. Change	208,784	15	10	27,781
01/01/2021	Actuarial Gain	566,174	15	12	66,619
01/01/2022	Actuarial Gain	482,565	15	13	53,962
<b>Total Credits</b>		<u>\$1,624,554</u>			<u>\$379,118</u>
<b>Net Amount</b>		<u>\$2,344,541</u>			<u>\$364,486</u>

**ATTACHMENT TO THE SCHEDULE MB OF 2024 FORM 5500**  
**PLAN NAME: SHEET METAL WORKERS LOCAL 17NH PENSION PLAN**  
**EIN: 51-6029579      PLAN NUMBER: 001**

Schedule MB, LINE 6  
Statement of Actuarial Assumptions and Methods

**A. Actuarial Cost Method**

The actuarial cost method used to calculate the costs and liabilities of the Plan is the Unit Credit Cost Method of funding. The objective under this method is to fund each participant's benefits under the Plan as they have accrued. The actuarial accrued liability is the present value of benefits credited for service prior to the valuation date, and to the extent that the liability is not covered by assets of the Plan, there is an unfunded accrued liability to be amortized over the period prescribed by pension laws.

An individual's accrued benefit for valuation purposes related to a particular separation date is the accrued benefit described under the Plan on the separation date.

The benefit deemed to accrue for an individual during a plan year is the excess of the accrued benefit for valuation purposes at the end of the plan year over the accrued benefit for valuation purposes at the beginning of the plan year.

An individual's accrued liability is the present value of the accrued benefit for valuation purposes at the beginning of the plan year, and the normal cost is the present value of the benefit deemed to accrue in the plan year.

The Plan's normal cost is the sum of the individual normal costs, and the Plan's accrued liability is the sum of the accrued liability for all participants under the Plan.

**B. Asset Valuation Method**

The actuarial value of assets is determined under a 5-Year Asset Smoothing Method.

**C. Actuarial Assumptions**

Pre Retirement Mortality:	RP2014 Table (sex-distinct) for Non-Annuitants, with static projection as published by the Internal Revenue Service under IRC Section 430(h)(3) for 2024 valuation dates.
Post Retirement Mortality:	RP2014 Table (sex-distinct) for Annuitants, with static projection as published by the Internal Revenue Service under IRC Section 430(h)(3) for 2024 valuation dates.
Post Disability Mortality:	Disability Mortality Table published in Revenue Ruling 96-7.
Interest Rate:	7.00% per year.
RPA '94 Current Liability Interest Rate:	3.23% per year.



<b>Form 5500</b> <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	<b>Annual Return/Report of Employee Benefit Plan</b> This form is required to be filed for employee benefit plans 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). <b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b>	<small>OMB Nos. 1210 - 0110 1210 - 0089</small> <hr/> <b>2024</b> <hr/> <b>This Form is Open to Public Inspection</b>
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<b>Part I Annual Report Identification Information</b>	
For calendar plan year 2024 or fiscal plan year beginning <u>01/01/2024</u> and ending <u>12/31/2024</u>	
A This return/report is for:	<input checked="" type="checkbox"/> a multilemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
B This return/report is:	<input type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) _____ <input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report <input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here	▶ <input checked="" type="checkbox"/>
D Check box if filing under:	<input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program <input type="checkbox"/> special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here	▶ <input type="checkbox"/>

<b>Part II Basic Plan Information - enter all requested information</b>											
<b>1a Name of plan</b> SHEET METAL WORKERS INTN LOCAL 17NH PENSION PLAN	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;"><b>1b Three-digit plan number (PN)</b> ▶</td> <td style="width:20%; text-align: center;">001</td> </tr> <tr> <td colspan="2"><b>1c Effective date of plan</b> 01/01/1968</td> </tr> <tr> <td colspan="2"><b>2b Employer Identification Number (EIN)</b> 51-6029579</td> </tr> <tr> <td colspan="2"><b>2c Plan Sponsor's telephone number</b> 203-949-3253</td> </tr> <tr> <td colspan="2"><b>2d Business code (see instructions)</b> 238900</td> </tr> </table>	<b>1b Three-digit plan number (PN)</b> ▶	001	<b>1c Effective date of plan</b> 01/01/1968		<b>2b Employer Identification Number (EIN)</b> 51-6029579		<b>2c Plan Sponsor's telephone number</b> 203-949-3253		<b>2d Business code (see instructions)</b> 238900	
<b>1b Three-digit plan number (PN)</b> ▶	001										
<b>1c Effective date of plan</b> 01/01/1968											
<b>2b Employer Identification Number (EIN)</b> 51-6029579											
<b>2c Plan Sponsor's telephone number</b> 203-949-3253											
<b>2d Business code (see instructions)</b> 238900											
<b>2a Plan sponsor's name (employer, if for a single-employer plan)</b> 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) BOARD OF TRUSTEES OF SHEET METAL WORKERS INTL LOCAL 17NH PENSION PLAN  ZENITH AMERICAN SOLUTIONS P.O. BOX 5817 WALLINGFORD CT 06492											

**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 accompanying schedules, statements and attachments, 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>	<input checked="" type="checkbox"/> <i>Christopher Gingras</i>	9-22-25	CHRISTOPHER GINGRAS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	<input checked="" type="checkbox"/> <i>Patrick Boon</i>	9-22-25	PATRICK BOON
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500. Form 5500 (2024)  
v. 240311

<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  <div style="background-color: #cccccc; height: 30px; width: 100%;"></div>
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<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
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<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	358
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1), 6a(2), 6b, 6c, and 6d).		
<b>a (1)</b> Total number of active participants at the beginning of the plan year	<b>6a(1)</b>	162
<b>a (2)</b> Total number of active participants at the end of the plan year	<b>6a(2)</b>	151
<b>b</b> Retired or separated participants receiving benefits	<b>6b</b>	111
<b>c</b> Other retired or separated participants entitled to future benefits	<b>6c</b>	58
<b>d</b> Subtotal. Add lines 6a(2), 6b, and 6c	<b>6d</b>	320
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	<b>6e</b>	30
<b>f</b> Total. Add lines 6d and 6e	<b>6f</b>	350
<b>g (1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	<b>6g(1)</b>	
<b>(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	<b>6g(2)</b>	
<b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	<b>6h</b>	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	<b>7</b>	8

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
**1B**

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

<b>9a</b> Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

<b>a Pension Schedules</b> (1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information) (2) <input checked="" type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary (4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) - Number Attached _____ (5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)	<b>b General Schedules</b> (1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information) (2) <input type="checkbox"/> <b>I</b> (Financial Information - Small Plan) (3) <input type="checkbox"/> <b>A</b> (Insurance Information) - Number Attached _____ (4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information) (5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) (6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)
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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.)  Yes  No  
If "Yes" is checked, complete lines 11b and 11c.

**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ...  Yes  No

**11c** Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

Signature:   
Email: chris-gingras@omcast.net

Signature:   
Email: pboon@nesmcorp.com

**SCHEDULE MB  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Multiemployer Defined Benefit Plan and Certain  
Money Purchase 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 12/31/2024

▶ **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  SHEET METAL WORKERS LOCAL 17NH 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  BOARD OF TRUSTEES OF SHEET METAL WORKERS LOCAL 17NH PENSION PLAN	<b>D</b> Employer Identification Number (EIN) 51-6029579	

**E** Type of plan: (1)  Multiemployer Defined Benefit (2)  Money Purchase (see instructions)

**1a** Enter the valuation date: Month 01 Day 01 Year 2024

**b** Assets

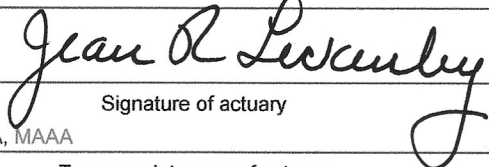
(1) Current value of assets .....	<b>1b(1)</b>	26014827
(2) Actuarial value of assets for funding standard account .....	<b>1b(2)</b>	27942287

<b>c</b> (1) Accrued liability for plan using immediate gain methods .....	<b>1c(1)</b>	21798256
(2) Information for plans using spread gain methods:		
(a) Unfunded liability for methods with bases .....	<b>1c(2)(a)</b>	
(b) Accrued liability under entry age normal method .....	<b>1c(2)(b)</b>	
(c) Normal cost under entry age normal method .....	<b>1c(2)(c)</b>	
(3) Accrued liability under unit credit cost method .....	<b>1c(3)</b>	21798256

<b>d</b> Information on current liabilities of the plan:		
(1) Amount excluded from current liability attributable to pre-participation service (see instructions) .....	<b>1d(1)</b>	
(2) "RPA '94" information:		
(a) Current liability .....	<b>1d(2)(a)</b>	38617577
(b) Expected increase in current liability due to benefits accruing during the plan year .....	<b>1d(2)(b)</b>	748052
(c) Expected release from "RPA '94" current liability for the plan year .....	<b>1d(2)(c)</b>	1493384
(3) Expected plan disbursements for the plan year .....	<b>1d(3)</b>	1619649

**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>		09/04/2025
	Signature of actuary	Date
	JEAN R. LECKENBY, EA, MAAA	23-02420
	Type or print name of actuary	Most recent enrollment number
	LECKENBY BENEFITS CONSULTING	508-277-1722
	Firm name	Telephone number (including area code)
	19 NORTH MAIN STREET, SUITE 2A, SHERBORN, MA 01770	
	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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.

Schedule MB (Form 5500) 2024  
v. 240311

**2** Operational information as of beginning of this plan year:

<b>a</b> Current value of assets (see instructions) .....	<b>2a</b>	26014827
<b>b</b> "RPA '94" current liability/participant count breakdown:	<b>(1) Number of participants</b>	<b>(2) Current liability</b>
<b>(1)</b> For retired participants and beneficiaries receiving payment .....	139	18107947
<b>(2)</b> For terminated vested participants .....	57	5493684
<b>(3)</b> For active participants:		
<b>(a)</b> Non-vested benefits .....		930132
<b>(b)</b> Vested benefits .....		14085814
<b>(c)</b> Total active .....	162	15015946
<b>(4)</b> Total .....	358	38617577
<b>c</b> If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage .....	<b>2c</b>	67.37%

**3** 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
02/15/2024	109588	0	07/15/2024	37207	0
03/15/2024	158495	0	08/15/2024	170094	0
04/15/2024	105257	0	09/15/2024	104843	0
05/15/2024	87094	0	10/15/2024	96092	0
06/15/2024	108956	0	11/15/2024	108446	0
<b>Totals ▶</b>			<b>3(b)</b>	1261010	<b>3(c)</b>
					0

**(d)** Total withdrawal liability amounts included in line 3(b) total ..... **3(d)**

**4** Information on plan status:

<b>a</b> Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3)).....	<b>4a</b>	128.2%
<b>b</b> Enter code to indicate plan's status (see instructions for attachment of supporting evidence of plan's status). If entered code is "N," go to line 5 .....	<b>4b</b>	N
<b>c</b> Is the plan making the scheduled progress under any applicable funding improvement or rehabilitation plan? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>d</b> If the plan is in critical status or critical and declining status, does line 1(c) reflect any benefit reductions for the first time (see instructions)? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>e</b> If line d is "Yes," enter the reduction in liability resulting from the reduction in benefits (see instructions), measured as of the valuation date .....	<b>4e</b>	
<b>f</b> If the plan is in critical status or critical and declining status, and is: • Projected to emerge from critical status within 30 years, enter the plan year in which it is projected to emerge; • Projected to become insolvent within 30 years, enter the plan year in which insolvency is expected and check here ..... <input type="checkbox"/> • Neither projected to emerge from critical status nor become insolvent within 30 years, enter "9999."	<b>4f</b>	

**5** Actuarial cost method used as the basis for this plan year's funding standard account computations (check all that apply):

- a**  Attained age normal      **b**  Entry age normal      **c**  Accrued benefit (unit credit)      **d**  Aggregate
- e**  Frozen initial liability      **f**  Individual level premium      **g**  Individual aggregate      **h**  Shortfall
- i**  Other (specify):

<b>j</b> If box h is checked, enter period of use of shortfall method .....	<b>5j</b>	
<b>k</b> Has a change been made in funding method for this plan year? .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>l</b> If line k is "Yes," was the change made pursuant to Revenue Procedure 2000-40 or other automatic approval? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>m</b> If line k is "Yes," and line l is "No," enter the date (MM/DD/YYYY) of the ruling letter (individual or class) approving the change in funding method .....	<b>5m</b>	

**2** Operational information as of beginning of this plan year:

<b>a</b> Current value of assets (see instructions) .....	<b>2a</b>	
<b>b</b> "RPA '94" current liability/participant count breakdown:	<b>(1) Number of participants</b>	<b>(2) Current liability</b>
<b>(1)</b> For retired participants and beneficiaries receiving payment .....		
<b>(2)</b> For terminated vested participants .....		
<b>(3)</b> For active participants:		
<b>(a)</b> Non-vested benefits .....		
<b>(b)</b> Vested benefits .....		
<b>(c)</b> Total active .....		
<b>(4)</b> Total .....		
<b>c</b> If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage .....	<b>2c</b>	%

**3** 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
12/15/2024	95929	0			
01/15/2025	79009	0			
<b>Totals ▶</b>			<b>3(b)</b>		<b>3(c)</b>

**(d)** Total withdrawal liability amounts included in line 3(b) total ..... **3(d)**

**4** Information on plan status:

<b>a</b> Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3)).....	<b>4a</b>	%
<b>b</b> Enter code to indicate plan's status (see instructions for attachment of supporting evidence of plan's status). If entered code is "N," go to line 5 .....	<b>4b</b>	
<b>c</b> Is the plan making the scheduled progress under any applicable funding improvement or rehabilitation plan? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>d</b> If the plan is in critical status or critical and declining status, does line 1(c) reflect any benefit reductions for the first time (see instructions)? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>e</b> If line d is "Yes," enter the reduction in liability resulting from the reduction in benefits (see instructions), measured as of the valuation date .....	<b>4e</b>	
<b>f</b> If the plan is in critical status or critical and declining status, and is:	<b>4f</b>	
• Projected to emerge from critical status within 30 years, enter the plan year in which it is projected to emerge;		
• Projected to become insolvent within 30 years, enter the plan year in which insolvency is expected and check here..... <input type="checkbox"/>		
• Neither projected to emerge from critical status nor become insolvent within 30 years, enter "9999."		

**5** Actuarial cost method used as the basis for this plan year's funding standard account computations (check all that apply):

- a**  Attained age normal      **b**  Entry age normal      **c**  Accrued benefit (unit credit)      **d**  Aggregate
- e**  Frozen initial liability      **f**  Individual level premium      **g**  Individual aggregate      **h**  Shortfall
- i**  Other (specify):

**j** If box h is checked, enter period of use of shortfall method ..... **5j**

**k** Has a change been made in funding method for this plan year? .....  Yes  No

**l** If line k is "Yes," was the change made pursuant to Revenue Procedure 2000-40 or other automatic approval? .....  Yes  No

**m** If line k is "Yes," and line l is "No," enter the date (MM/DD/YYYY) of the ruling letter (individual or class) approving the change in funding method ..... **5m**

**6 Checklist of certain actuarial assumptions:**

<b>a</b> Interest rate for "RPA '94" current liability.....	<b>6a</b>	3.23 %
	Pre-retirement	Post-retirement
<b>b</b> Rates specified in insurance or annuity contracts.....	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
<b>c</b> Mortality table code for valuation purposes:		
<b>(1)</b> Males .....	<b>6c(1)</b>	4
<b>(2)</b> Females .....	<b>6c(2)</b>	4F
<b>d</b> Valuation liability interest rate .....	<b>6d</b>	7.00 %
<b>e</b> Salary scale .....	<b>6e</b>	% <input checked="" type="checkbox"/> N/A
<b>f</b> Withdrawal liability interest rate:		
<b>(1)</b> Type of interest rate .....	<b>6f(1)</b>	<input type="checkbox"/> Single rate <input type="checkbox"/> ERISA 4044 <input type="checkbox"/> Other <input checked="" type="checkbox"/> N/A
<b>(2)</b> If "Single rate" is checked in (1), enter applicable single rate .....	<b>6f(2)</b>	%
<b>g</b> Estimated investment return on actuarial value of assets for year ending on the valuation date .....	<b>6g</b>	7.0%
<b>h</b> Estimated investment return on current value of assets for year ending on the valuation date .....	<b>6h</b>	14.0%
<b>i</b> Expense load included in normal cost reported in line 9b .....	<b>6i</b>	<input type="checkbox"/> N/A
<b>(1)</b> If expense load is described as a percentage of normal cost, enter the assumed percentage .....	<b>6i(1)</b>	%
<b>(2)</b> If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b .....	<b>6i(2)</b>	150000
<b>(3)</b> If neither (1) nor (2) describes the expense load, check the box .....	<b>6i(3)</b>	<input type="checkbox"/>

**7 New amortization bases established in the current plan year:**

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
1	78862	8092

**8 Miscellaneous information:**

<b>a</b> If a waiver of a funding deficiency has been approved for this plan year, enter the date (MM/DD/YYYY) of the ruling letter granting the approval .....	<b>8a</b>	
<b>b</b> Demographic, benefit, and contribution information		
<b>(1)</b> Is the plan required to provide a projection of expected benefit payments? (See instructions) If "Yes," see instructions for required attachment. ....		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>(2)</b> Is the plan required to provide a Schedule of Active Participant Data? (See instructions). ....		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>(3)</b> Is the plan required to provide a projection of employer contributions and withdrawal liability payments? (See instructions) If "Yes," attach a schedule. ....		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>c</b> Are any of the plan's amortization bases operating under an extension of time under section 412(e) (as in effect prior to 2008) or section 431(d) of the Code? .....		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>d</b> If line c is "Yes," provide the following additional information:		
<b>(1)</b> Was an extension granted automatic approval under section 431(d)(1) of the Code? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(2)</b> If line 8d(1) is "Yes," enter the number of years by which the amortization period was extended ..	<b>8d(2)</b>	
<b>(3)</b> Was an extension approved by the Internal Revenue Service under section 412(e) (as in effect prior to 2008) or 431(d)(2) of the Code? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(4)</b> If line 8d(3) is "Yes," enter number of years by which the amortization period was extended (not including the number of years in line (2)) .....	<b>8d(4)</b>	
<b>(5)</b> If line 8d(3) is "Yes," enter the date of the ruling letter approving the extension .....	<b>8d(5)</b>	
<b>(6)</b> If line 8d(3) is "Yes," is the amortization base eligible for amortization using interest rates applicable under section 6621(b) of the Code for years beginning after 2007? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>e</b> If box 5h is checked or the plan received an amortization extension for this plan year under Code section 431(d), enter the difference between the amount necessary to satisfy the plan's minimum funding standard for this plan year and the amount that would have been necessary without using the shortfall method or extending the amortization period(s). ....	<b>8e</b>	

**9 Funding standard account statement for this plan year:**

**Charges to funding standard account:**

<b>a</b> Prior year funding deficiency, if any .....	<b>9a</b>	0
<b>b</b> Employer's normal cost for plan year as of valuation date .....	<b>9b</b>	358230

**c** Amortization charges as of valuation date:

- (1) All bases except funding waivers and certain bases for which the amortization period has been extended .....
- (2) Funding waivers .....
- (3) Certain bases for which the amortization period has been extended.....

	Outstanding balance	
<b>9c(1)</b>	3969095	743604
<b>9c(2)</b>	0	0
<b>9c(3)</b>	0	0

**d** Interest as applicable on lines 9a, 9b, and 9c.....

<b>9d</b>	77128
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**e** Total charges. Add lines 9a through 9d.....

<b>9e</b>	1178962
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**Credits to funding standard account:**

**f** Prior year credit balance, if any.....

<b>9f</b>	8487164
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**g** Employer contributions. Total from column (b) of line 3.....

<b>9g</b>	1261010
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**h** Amortization credits as of valuation date.....

	Outstanding balance	
<b>9h</b>	1624554	379118

**i** Interest as applicable to end of plan year on lines 9f, 9g, and 9h.....

<b>9i</b>	659724
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**j** Full funding limitation (FFL) and credits:

- (1) ERISA FFL (accrued liability FFL).....
- (2) "RPA '94" override (90% current liability FFL) .....
- (3) FFL credit .....

<b>9j(1)</b>	6830473	
<b>9j(2)</b>	26390270	
<b>9j(3)</b>		0

**k** (1) Waived funding deficiency .....

<b>9k(1)</b>	0
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(2) Other credits .....

<b>9k(2)</b>	0
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**l** Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2) .....

<b>9l</b>	10787016
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**m** Credit balance: If line 9l is greater than line 9e, enter the difference .....

<b>9m</b>	9608054
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**n** Funding deficiency: If line 9e is greater than line 9l, enter the difference .....

<b>9n</b>	
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**o** Current year's accumulated reconciliation account:

(1) Due to waived funding deficiency accumulated prior to the current plan year.....

<b>9o(1)</b>	0
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(2) Due to amortization bases extended and amortized using the interest rate under section 6621(b) of the Code:

(a) Reconciliation outstanding balance as of valuation date .....

<b>9o(2)(a)</b>	0
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(b) Reconciliation amount (line 9c(3) balance minus line 9o(2)(a)).....

<b>9o(2)(b)</b>	0
-----------------	---

(3) Total as of valuation date .....

<b>9o(3)</b>	0
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**10** Contribution necessary to avoid an accumulated funding deficiency. (see instructions.).....

<b>10</b>	0
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**11** Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions .....

Yes  No