

February 7, 2019

Via E-Mail

Mr. Jim McArdle
111 E Wacker Drive
Suite 1700
Chicago, IL 60601

Re: **SEIU Local 1 & Participating Employers Pension Trust – Withdrawal Liability as of September 30, 2017**

Dear Jim:

This letter is to inform you that Segal Consulting will not be issuing a withdrawal liability valuation report as of September 30, 2017. We have determined that the unfunded vested liability as of that date is \$0, and any employers that withdrew from October 1, 2017 through September 30, 2018 would have no withdrawal liability.

The actuarial calculations for this determination were completed under my direct supervision. The basic participant and financial data used for the determination are the same as those used in the actuarial valuation as of October 1, 2017. The benefit provisions included in the calculation are those that were in effect on September 30, 2017.

Should you have any questions, please do not hesitate to call.

Sincerely,



John Redmond

cc: Lee Elberts, Esq.
Jessica A. Streit

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