

**REHABILITATION PLAN OF THE
SOFT DRINK AND BREWERY WORKERS UNION
LOCAL 812 RETIREMENT FUND (THE "FUND")**

I. INTRODUCTION

On August 17, 2006, the Pension Protection Act of 2006 (the "PPA") was signed into law. The PPA requires the trustees of a multiemployer pension plan that has been certified by the plan's actuary as being in critical status to develop a rehabilitation plan that is intended to enable the plan to cease to be in critical status by the end of the rehabilitation period (or later, if the plan is not reasonably expected to emerge from critical status by the end of the rehabilitation period). The rehabilitation plan must be based on reasonably anticipated experience and on reasonable actuarial assumptions. The PPA also requires the trustees of a multiemployer pension plan to annually update the rehabilitation plan and its schedules to reflect the experience of the plan.

Following its annual review of the Fund's funded status under the PPA standards, on September 28, 2010, the Fund's actuary certified to the U.S. Department of the Treasury, and also to the Board of Trustees (the "Board") that the Fund would be in critical status for the Plan Year beginning July 1, 2010. Once the Fund entered critical status, the Board became responsible for the design and implementation of a rehabilitation plan for the Fund (the "Rehabilitation Plan"). Based on reasonable assumptions and changes in benefit and contribution rates, the Fund is expected to emerge from critical status by July 1, 2026. This Rehabilitation Plan is effective May 26, 2011, as updated for 2016, and amends the Soft Drink and Brewery Workers Local 812 Retirement Plan document (the "Plan").

This Rehabilitation Plan does not reduce the level of a Participant's accrued benefit as of October 28, 2010 payable on the Participant's Normal Retirement Date. The benefits of the

Fund's Retirees and Beneficiaries with Annuity Starting Dates on or prior to October 27, 2010, shall not be affected by this Rehabilitation Plan.

Unless otherwise expressly indicated herein, all capitalized terms used in this Rehabilitation Plan and the Schedules (as defined below) have the same definition assigned to such capitalized terms by the governing documents of the Fund.

This Rehabilitation Plan consists of two schedules, the Preferred Schedule and the Default Schedule (collectively, the "Schedules"). The Schedules set forth future benefit accrual and associated contribution rates the Fund will permit under the Rehabilitation Plan. The Fund's participating Employers and Union are responsible, through collective bargaining, for choosing whether the Preferred Schedule or the Default Schedule will apply to their Collective Bargaining Agreement.

II. EMPLOYER SURCHARGES

Under the PPA, participating Employers are required to pay to the Fund a temporary automatic surcharge in addition to the contributions otherwise required under each Employer's Collective Bargaining Agreement. The Fund will assess a five percent (5%) surcharge on all contributions first payable on or after November 27, 2010, and a ten percent (10%) surcharge on all contributions first payable on or after July 1, 2011. Participants do not accrue benefits on either surcharge. These additional contributions are due at the same time that the regular contributions are due to the Fund. If a contributing Employer fails to pay the surcharge, the surcharge payment is treated as a delinquent contribution pursuant to ERISA Section 515. The automatic employer surcharge shall cease when the bargaining parties adopt either the Preferred Schedule or the Default Schedule, or until the Default Schedule is imposed. An Employer that first participates in the Fund after July 1, 2011 shall be assessed a surcharge until such time as the Employer enters into a Collective Bargaining Agreement that adopts the terms of one of the

Schedules provided for in the Fund's Rehabilitation Plan. Automatic surcharges shall also be disregarded in determining the allocation of unfunded vested benefits to an employer under ERISA Section 4211, except for purposes of determining the unfunded vested benefits attributable to an employer under ERISA Section 4211(c)(4) or a comparable method approved under ERISA Section 4211(c)(5).

III. CONTRIBUTION REDUCTIONS PROHIBITED

Any Collective Bargaining Agreement and/or participation agreement that provides for a reduction in the level of contributions for any Participants, a suspension of contributions with respect to any period of service, or any new direct or indirect exclusion of younger or newly hired Employees from participation in the Plan, must be provided to the Board for consideration and approval prior to implementing any such changes.

IV. NEW EMPLOYERS

This Rehabilitation Plan will apply to Employers who began contributing to the Fund after the date on which the Fund entered critical status upon the expiration of the Collective Bargaining Agreement that was in effective when the Fund entered critical status.

V. RESTRICTION ON CERTAIN BENEFIT PAYMENT FORMS

As of October 28, 2010, no lump sum payments of benefits in excess of the monthly amount paid under a single life annuity, including the severance and death benefits, and the Social Security Option will be permitted for all active and terminated vested Participants in the Fund while the Fund is in critical status.

VI. BENEFIT INCREASES

Beginning on May 26, 2011, the PPA requires that the Plan not be amended to increase benefits, including future benefit accruals, unless the Fund's actuary certifies that the benefit increase is consistent with the Rehabilitation Plan and is not paid for with contributions

required by the Rehabilitation Plan and, after taking into account the benefit increase the Plan is still reasonably expected to emerge from critical status by the end of the Rehabilitation Period on the schedule contemplated in this Rehabilitation Plan.

VII. ANNUAL STANDARDS AND UPDATES

In consultation with the Fund's actuary and counsel, the Board will review the Rehabilitation Plan annually and amend it, as appropriate, to meet the objective of enabling the Fund to emerge from critical status by July 1, 2026. This will include an update of the contribution rates contained in the Schedules to reflect the experience of the Fund, if needed. The annual review will include a thorough review of the Fund's funded status, including projections by the actuary of whether and when the Fund is expected to emerge from critical status or become insolvent. The Board will consider whether benefit modifications or contribution rate increases are necessary to meet the stated objectives of the Rehabilitation Plan.

The Fund shall be tested each year it is in critical status to determine whether the Fund is on target to emerge from critical status by July 1, 2026. Each year, the Fund's actuary will review and certify the status of the Fund under PPA funding rules. Each year during the Rehabilitation Period, the actuary will also determine whether the Fund is scheduled to timely meet the goals of the Rehabilitation Plan.

Though the Fund is expected to emerge from critical status by the Plan Year beginning July 1, 2026, the Board recognizes the possibility that actual experience could be less favorable than the reasonable assumptions. Therefore, the Board has established the following annual standards to reflect possible actuarial losses and still keep the Fund on target to emerge from critical status by the end of the Rehabilitation Period:

Determination for Year Beginning July 1,	Projected Credit Balance (Funding Deficiency) (in millions) on June 30 th of the following year:
2016	\$18
2017	(\$4)
2018	(\$24)
2019	(\$42)
2020	(\$58)
2021	(\$72)
2022	(\$85)
2023	(\$70)
2024	(\$50)
2025	(\$25)
2026	\$0.00

The Rehabilitation Plan may be amended for any benefit changes that may be required for the Plan to continue to satisfy all necessary legal requirements, to maintain its tax-qualified status under the Internal Revenue Code, and to comply with other applicable law. All Collective Bargaining Agreements that are agreed to, renewed or extended on or after May 26, 2011, must comply with the Rehabilitation Plan. Collective Bargaining Agreements that are entered into, renewed or extended after the date of any changes to the Rehabilitation Plan will be subject to the Rehabilitation Plan then in effect at the time of such entry, renewal or extension. The Board has the sole and absolute authority to amend, construe and apply the provisions of the Rehabilitation Plan, including the Schedules; provided, however, pursuant to ERISA Section 305(e)(3)(B)(iii), the schedule of contribution rates provided by the Board to the bargaining parties, and which are adopted by the bargaining parties, shall remain in effect for the duration of that Collective Bargaining Agreement, or, if applicable, participation agreement.

VIII. SMOOTHING 2008 INVESTMENT LOSSES AND AMORTIZING NET INVESTMENT LOSSES INCURRED IN PLAN YEAR ENDED JUNE 30, 2009

It is reasonably anticipated that the Board will adopt, pursuant to the Preservation of Access to Care for Medicare Beneficiaries and Pension Relief Act of 2010 (the "Pension Relief

Act”) to amortize the net investment loss incurred in the Plan Year ended June 30, 2009 over a period of 29 years based on the prospective method and to smooth the Fund’s net investment loss incurred in the Plan Year ended June 30, 2009 over a period of up to 10 years.

IX. PREFERRED SCHEDULE

This is the Preferred Schedule for the Soft Drink & Brewery Workers Union, Local 812, Rehabilitation Plan. The Preferred Schedule will apply to participating Employers who adopt the Preferred Schedule and Participants who are Employees of participating Employers who adopt the Preferred Schedule.

A. Contribution Rate Increases:

The Preferred Schedule requires cumulative annual contribution rate increases as set forth below.

The Preferred Schedule requires a 50 cent annual contribution increase starting at the expiration of collective bargaining beginning June 1, 2016 for each of ten (10) years. The contribution increase is to be applied to an Employer’s existing contribution rate for existing Collective Bargaining Agreements expiring, reopened, or renewed in the Plan Year noted.

For example, if the bargaining parties to a CBA adopt the Preferred Schedule on August 1, 2016, the 50 cent contribution rate increase would apply to the CBA for contributions made subsequent to August 1, 2016. On August 1, 2017, another 50 cent increase would be added on top of the already increased contribution rate. A 50 cent increase would be added on each August 1 thereafter, for a total of ten (10) years. As previously noted, the Board must adjust the Rehabilitation Plan annually, as appropriate, to consider actual experience; therefore, any future CBA would need to reflect the Rehabilitation Plan then in effect. For example, a subsequent Rehabilitation Plan adopted before year six might require annual increases in an amount other than

50 cents due to the Fund's actual performance. If so, a CBA negotiated for years six (6) through ten (10) would reflect increases that were not 50 cents per year. Under this Preferred Schedule example, an Employer who was contributing to the Plan at the time this Rehabilitation Plan became effective and did not agree to a new CBA until August 1, 2016 would have been paying the 5% automatic surcharge on all contributions first payable on or after November 27, 2010 through June 30, 2011, then increasing to 10% through the adoption of the Preferred Schedule on August 1, 2016.

B. No Reduction in Benefit Accruals

Under the Preferred Schedule, there will be no reduction in future benefit accruals. This means that the benefit accrual rate for Participants who are Employees of Employers who elect the Preferred Schedule will remain \$100.

C. Elimination of Adjustable Benefits

For those active and terminated vested Participants not receiving pension benefits as of October 28, 2010, only the lump sum payments of benefits in excess of the monthly amount paid under a single life annuity, including the severance and death benefits, and the Social Security Option will be eliminated. The ten-year certain form of benefit and subsidized early retirement benefit will still be available to Participants who are subject to the Preferred Schedule.

D. Treatment of Inactive Vested Participants

Current inactive vested Participants shall be covered under the Preferred Schedule regardless of whether they work for an Employer that selects the Default Schedule, the Preferred Schedule, or an Employer that is no longer in business provided they left Covered Employment prior to January 1, 2012.

X. DEFAULT SCHEDULE

This is the Default Schedule for the Soft Drink & Brewery Workers Union, Local 812, Rehabilitation Plan. The Default Schedule will apply to participating Employers who adopt the Default Schedule, and Participants who are Employees of participating Employers that adopt the Default Schedule, and to participating Employers who fail to adopt a schedule in accordance with the Rehabilitation Plan within 180 days following the expiration of the Collective Bargaining Agreement that was in effect when the Fund entered critical status, and Participants who are Employees of participating Employers that fail to adopt a schedule in accordance with the Rehabilitation Plan within 180 days following the expiration of the Collective Bargaining Agreement that was in effect when the Fund entered critical status.

The Default Schedule will also apply to Employers who began contributing to the Fund following the date on which the Fund entered critical status and who fail to adopt a schedule in accordance with the Rehabilitation Plan within 180 days following the expiration of the Collective Bargaining Agreement that was in effect when the Employer began contributing to the Fund.

A. Contribution Rate Increases

The Default Schedule requires a one-time contribution increase to \$7.25, except as may be adjusted by the Board pursuant to the PPA. The contribution increase is to be applied to an Employer's existing contribution rate for existing Collective Bargaining Agreements expiring, reopened or renewed in the Plan Year noted.

For example, a CBA expires on May 4, 2016. If the bargaining parties to the CBA fail to adopt a schedule in accordance with the Rehabilitation Plan by October 31, 2016 (180 days from the expiration of the CBA), the Board will impose the Default Schedule on them, effective

November 1, 2016. The \$7.25 contribution rate would apply to the CBA for contributions made to the Plan subsequent to October 31, 2016. This contribution rate would not change for ten (10) years, or the duration of the CBA, if earlier. At the expiration of the CBA, it is anticipated that the \$7.25 contribution rate will continue for the term of the renewed CBA and be included in successor agreements over the course of the ten (10) years. The Board, however, has the ability to change the contribution rate increase at the expiration of the CBA depending on the Fund's experience under the Rehabilitation Plan. Under this Default Schedule example, an Employer who was contributing to the Plan at the time this Rehabilitation Plan became effective under a CBA which first expired on May 4, 2016 would have been paying the 5% automatic surcharge on all contributions first payable on or after November 27, 2010 through June 30, 2011, then increasing to 10% through the adoption of a schedule in accordance with the Rehabilitation Plan.

B. Reduction in Benefit Accruals

The Board has adopted a thirty-five percent (35%) reduction in future benefit accruals effective January 1, 2012, for all active Participants in the Plan subject to the Default Schedule. This means that, effective January 1, 2012, the benefit accrual rate for Participants who are Employees of Employers who elect the Default Schedule, or have the Default Schedule imposed on them, will be \$65.

C. Elimination of Adjustable Benefits

As of October 28, 2010, all lump sum payments of benefits in excess of the monthly amount paid under a single life annuity, including the severance and death benefits, and the Social Security Option will be eliminated for all active and terminated vested Participants in the Plan. Effective January 1, 2012, for active Participants not receiving pension benefits, the ten-year certain form of benefit and subsidized early retirement benefits for participants who elect early retirement on or after January 1, 2012, will be eliminated.

The following chart reflects the updated reduction factors for early retirees.

Age	Percentage
55	62.63%
56	68.57%
57	75.17%
58	82.54%
59	90.77%
60	100%

Reductions for fractional ages are interpolated based on the above.

D. Treatment of Inactive Vested Participants

An inactive vested Participant will be covered under the Default Schedule only if the inactive vested Participant was an active Employee of an Employer under the Default Schedule on or after January 1, 2012, and subsequent to January 1, 2012, moves to inactive vested status.

XI. EXPIRATION OF COLLECTIVE BARGAINING AGREEMENT

An Employer may, within 180 days following the expiration of a Collective Bargaining Agreement in which the Employer adopted either the Preferred or Default Schedule, adopt a new schedule in accordance with the Rehabilitation Plan. If the Employer does not adopt a new schedule within 180 days, the Employer will remain on the schedule adopted under the prior Collective Bargaining Agreement.

IN WITNESS WHEREOF, the Trustees of the SOFT DRINK AND BREWERY WORKERS UNION LOCAL 812 RETIREMENT FUND have caused this Rehabilitation Plan, which may be signed in one or more counterparts and which taken together shall constitute one and the same Rehabilitation Plan, to be adopted as of the 1st day of December, 2016.

UNION TRUSTEES

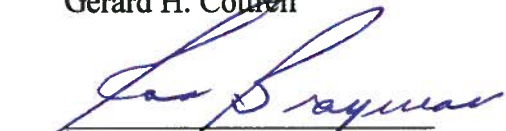

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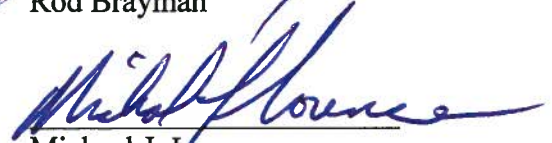

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