

EIN/PLAN NO.: 91-6145047/001

SCHEDULE MB, LINE 11, JUSTIFICATION FOR CHANGE IN ACTUARIAL ASSUMPTIONS

Assumption Changes Incorporated in This Valuation

- The current liability interest rate was decreased from 3.05% to 2.98% to remain within the IRS prescribed corridor.
- The current liability mortality tables were changed from annuitant / non-annuitant projected version of the RP-2000 Mortality Tables for 2017 to the annuitant / non-annuitant projected version of the RP-2000 Mortality Tables for 2018 as prescribed by the IRS.
- The anticipated annual employer contributions were increased to \$1.857 billion based on recent plan experience.
- The form of payment factor was updated to reflect recent plan experience and the changes to the mortality assumptions.

Method Changes Incorporated in This Valuation

There are no method changes for the January 1, 2018 valuation.