

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 increased from 2.98% to 3.06% 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 2018 to the annuitant / non-annuitant projected version of the RP-2000 Mortality Tables for 2019 as prescribed by the IRS.
- The anticipated annual employer contributions were increased to \$1.955 billion based on recent plan experience.
- The form of payment factor was updated to reflect recent plan experience.
- Retired participants aged 100 or older with a due and unpaid benefit were assumed to never receive payment.
- The in pay liabilities were valued on the number of participants rather than records.

Method Changes Incorporated in This Valuation

There are no method changes for the January 1, 2019 valuation.