

PENSION PLAN OF THE NATIONAL RETIREMENT FUND
 BOARD OF TRUSTEES OF THE NATIONAL RETIREMENT FUND
 EIN / PN = 13-6130178 / 001
Schedule R, Summary of Rehabilitation Plan

**Exhibit 2 - Example of Local 471 Fund (Upstate New York Hotel Employees and
 Restaurant Employees Pension Fund)**

	Hourly Contribution	Expected Accrual Under <u>Current Plan</u>	40% <u>Reduction</u>	Smoothed <u>Accrual</u>
	<u>Rate*</u>			
2010	0.50	\$6.25	n/a	n/a
2011	0.50	\$6.25	\$3.75	\$4.49

*** accruing benefits after 2009**