

## Schedule MB – Statement by Enrolled Actuary

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**Plan Sponsor:** Board of Trustees – Legacy Plan of the National Retirement Fund  
**EIN:** 13-6130178  
**Plan Number:** 001  
**Plan Name:** Legacy Plan of the National Retirement Fund  
**Valuation Date:** January 1, 2022  
**Enrolled Actuary:** Jonathan M. Feldman  
**Enrollment Number:** 23-06980

The actuarial assumptions and methods are individually reasonable and, in combination, represent the enrolled actuary's best estimate of anticipated experience under the Plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule MB is based, has been prepared in reliance upon the employee and financial data furnished by the Plan's administrator. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable for the purposes for which it was used. The amount of contributions shown in Line 3 of Schedule MB was listed in reliance on financial statements reported by the Plan's auditor.

The Plan was in Critical Status and operating under a Rehabilitation Plan in 2022. However, the Plan's Rehabilitation Period ended on December 31, 2022, so no certification of Scheduled Progress was required to be made in the year the Schedule MB is being filed, therefore Line 4c was left blank and the Line 4c attachment is not required.

*Attached as separate exhibits are:*

- Line 3(d) – Withdrawal Liability Amounts
- Line 4b – Illustration Supporting Actuarial Certification of Status
- Line 6 – Statement of Actuarial Assumptions/Methods
- Line 6 – Summary of Plan Provisions
- Line 8b(1) – Schedule of Projection of Expected Benefit Payments
- Line 8b(2) – Schedule of Active Participant Data
- Line 8b(3) – Schedule of Projection of Employer Contributions and Withdrawal Liability Payments
- Lines 9c and 9h – Schedule of Funding Standard Account Bases
- Line 11 – Justification for Change in Actuarial Assumptions