

<p><b>Form 5500</b></p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2024</p> <hr/> <p><b>This Form is Open to Public Inspection</b></p>
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**Part I Annual Report Identification Information**  
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

**A** This return/report is for:  a multiemployer plan  a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan  a DFE (specify) \_\_\_\_\_

**B** This return/report is:  the first return/report  the final return/report

an amended return/report  a short plan year return/report (less than 12 months)

**C** If the plan is a collectively-bargained plan, check here. . . . . ▶

**D** Check box if filing under:  Form 5558  automatic extension  the DFVC program

special extension (enter description)

**E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶

**Part II Basic Plan Information—enter all requested information**

<p><b>1a</b> Name of plan <u>UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>501</u></p>
<p><b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>BOARD OF TRUSTEES, UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN</u></p> <p><u>2121 K STREET, N.W.</u> <u>SUITE 350</u> <u>WASHINGTON, DC 20037-1879</u></p>	<p><b>1c</b> Effective date of plan <u>02/01/1993</u></p> <p><b>2b</b> Employer Identification Number (EIN) <u>52-1805437</u></p> <p><b>2c</b> Plan Sponsor's telephone number <u>202-521-2200</u></p> <p><b>2d</b> Business code (see instructions) <u>212110</u></p>

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	09/23/2025	MICHEAL BUCKNER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	09/23/2025	MICHAEL O. MCKOWN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	4464
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	
	<b>6a(2)</b>	
	<b>6b</b>	4019
	<b>6c</b>	
	<b>6d</b>	4019
	<b>6e</b>	
	<b>6f</b>	
	<b>6g(1)</b>	
<b>6g(2)</b>		
<b>6h</b>		
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	43

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:  
4A 4E

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

<p><b>a Pension Schedules</b></p> <p>(1) <input type="checkbox"/> <b>R</b> (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p> <p>(4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____</p> <p>(5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)</p>	<p><b>b General Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)</p> <p>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)</p> <p>(3) <input type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached _____</p> <p>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)</p> <p>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)</p>
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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

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**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

If "Yes" is checked, complete lines 11b and 11c.

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**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

**11c** Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

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<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan <b>UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>501</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>BOARD OF TRUSTEES, UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN</b>	<b>D</b> Employer Identification Number (EIN) <b>52-1805437</b>	

**Part I Service Provider Information (see instructions)**

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....  Yes  No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

**THE VANGUARD GROUP INC**

**23-1945930**

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

HEALTH SMART BENEFIT SOLUTIONS

36-4099199

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12 13 50	NONE	2203345	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	156809	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

KEYSTONE PEER REVIEW ORGANIZATION

23-2348176

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	NONE	2100637	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

1974 PENSION TRUST

52-6150908

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 49 28 29 30 50	EMPLOYER	1683872	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

MORGAN, LEWIS & BOCKIUS LLP

23-0891050

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	NONE	785228	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

WITHUMSMITH+BROWN

22-2027092

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	173608	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

TRUSTEE STAFF

52-1805437

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
20 50	EMPLOYEE	140000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

MOONEY GREEN SAINDON

52-1182494

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	NONE	87320	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

CCRC ACTUARIES, LLC

52-2261050

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	NONE	56010	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

INTERIM HEALTHCARE OF SE OHIO, INC

47-0947907

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 70 50	NONE	49765	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

MARSH USA, INC

36-1436000

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
22 50	NONE	44721	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

BDO USA, P.C.

13-5381590

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 70 50	NONE	39024	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

ARTHUR DIAMOND, INC

52-0937528

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 70 50	NONE	34687	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

BIG SANDY AREA DEVELOPMENT DISTRICT

61-0671002

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 70 50	NONE	31224	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

PRICE WATERHOUSE COOPERS

13-5326270

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 70 50	NONE	30476	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

MICROSOFT CORPORATION

91-1144442

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 50	NONE	27017	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

POWERS, PYLES, SUTTER, VERVILLE

52-1620214

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
22 50	NONE	24752	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

INSIGHT DIRECT USA

36-3948996

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 50	NONE	24137	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

KELLY PRESS INC

52-0975591

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
36 49 50	NONE	21029	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

VERIZON

47-0751768

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 50	NONE	20680	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

UNITED ACTUARIAL SERVICE

35-2156428

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	NONE	18000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

NORTHERN TRUST COMPANY

36-1561860

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 65 99 50	NONE	17145	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

PENSION BENEFIT INFORMATION

94-2856521

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 50	NONE	14453	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

JONES, NANCY C.

2121 K STREET N.W. SUITE 350  
WASHINGTON, DC 20037

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	NONE	13203	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

COMMUNITY NURSING SERVICES CORP.

74-2534122

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 70 50	NONE	10377	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

SUBROGATION SERVICES, LLC

33-2496742

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 49 50	NONE	8712	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

CHUBB & SON

13-1963496

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
22 50	NONE	8270	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

RELX INC. DBA LEXIS

52-1471842

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 50	NONE	8244	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

RESCHINI, JOSEPH

2121 K STREET N.W. SUITE 350  
WASHINGTON, DC 20037

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	NONE	8000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

RAPID7 LLC

74-3111935

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 50	NONE	7742	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

INFO-TECH RESEARCH

20-4312071

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 50	NONE	7214	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

VERIZON BUSINESS

23-2743964

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 50	NONE	6869	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

MARTEL, DIANNE, RN,

2121 K STREET N.W. SUITE 350  
WASHINGTON, DC 20037

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	NONE	6764	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

RONCOLI, GUILLERMO

2121 K STREET N.W. SUITE 350  
WASHINGTON, DC 20037

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	NONE	6389	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

DAVIE, KAREN

2121 K STREET N.W. SUITE 350  
WASHINGTON, DC 20037

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	NONE	6316	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

BACKSTOP SOLUTIONS GROUP, LLC

20-0199997

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 50	NONE	6027	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

BULBIN, YURY

2121 K STREET N.W. SUITE 350  
WASHINGTON, DC 20037

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	NONE	5675	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

ASCENTIS

91-1630801

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 16 50	NONE	5476	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

YANG, WEI-CHIEN

2121 K STREET N.W. SUITE 350  
WASHINGTON, DC 20037

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	NONE	5473	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

KNOWLEDGELAKE, INC

555 MARYVILLE UNIVERSITY DRIVE  
ST. LOUIS, MO 63141

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 50	NONE	5412	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

BLOOMBERG FINANCE, L.P

13-3417984

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
72 50	NONE	5330	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

STOVER, DALE R

2121 K STREET N.W. SUITE 350  
WASHINGTON, DC 20037

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	NONE	5222	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

**Part II Service Providers Who Fail or Refuse to Provide Information**

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide
<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide
<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide
<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide
<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide
<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

**Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
(complete as many entries as needed)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  ▶ <b>File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>501</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>BOARD OF TRUSTEES, UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN</b>	<b>D</b> Employer Identification Number (EIN) <b>52-1805437</b>

<b>Part I</b>	<b>Asset and Liability Statement</b>
---------------	--------------------------------------

**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

		(a) Beginning of Year	(b) End of Year
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	-118745	-108527
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>		
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>		
<b>(3)</b> Other .....	<b>1b(3)</b>	3131350	3992393
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>		
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>		
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>		
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>		
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>		
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	50774699	41118602
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>		

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	53787304	45002468
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>	7598601	9748242
<b>h</b> Operating payables.....	<b>1h</b>	1346865	1542363
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>	38576650	23763798
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	47522116	35054403
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	6265188	9948065

**Part II Income and Expense Statement**

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	3090540	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>		
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	54315287	
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		57405827
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	693327	
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>		
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		693327
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	2720010	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		2720010
<b>(3)</b> Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>		
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		269540
<b>c</b> Other income .....	<b>2c</b>		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	<b>2d</b>		61088704

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	<b>2e(1)</b>	51563200	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other.....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		51563200
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	<b>2g</b>		
<b>h</b> Interest expense.....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>	1683872	
(2) Contract administrator fees .....	<b>2i(2)</b>	2100637	
(3) Recordkeeping fees .....	<b>2i(3)</b>	107608	
(4) IQPA audit fees .....	<b>2i(4)</b>	66000	
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>	0	
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>	17145	
(7) Actuarial fees .....	<b>2i(7)</b>	74010	
(8) Legal fees .....	<b>2i(8)</b>	872548	
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>	140000	
(11) Other expenses.....	<b>2i(11)</b>	780807	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		5842627
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	<b>2j</b>		57405827

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		3682877
<b>l</b> Transfers of assets:			
(1) To this plan.....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**Part III Accountant's Opinion**

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1)  Unmodified (2)  Qualified (3)  Disclaimer (4)  Adverse

**b** Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1)  DOL Regulation 2520.103-8 (2)  DOL Regulation 2520.103-12(d) (3)  neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

**c** Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **WITHUM SMITH & BROWN, PC**

(2) EIN: **22-2027092**

**d** The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1)  This form is filed for a CCT, PSA, DCG or MTIA. (2)  It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
<b>e</b> Was this plan covered by a fidelity bond?	X		555556
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?  Yes  No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year \_\_\_\_\_.

**5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> PN(s)

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) .....  Yes  No  Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year \_\_\_\_\_.

**UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN**  
**Financial Statements**  
**December 31, 2024 and 2023**  
**With Independent Auditor's Report**

**United Mine Workers of America 1992 Benefit Plan**  
**Table of Contents**  
**December 31, 2024 and 2023**

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## INDEPENDENT AUDITOR'S REPORT

To the Trustees and Participants of  
United Mine Workers of America 1992 Benefit Plan:

### Opinion

We have audited the financial statements of the United Mineworkers of America 1992 Benefit Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statements of net assets available for plan benefits and of plan benefit obligations as of December 31, 2024 and 2023, and the related statements of changes in net assets available for plan benefits and of changes in plan benefit obligations for the years then ended, and the related notes to financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits and plan benefit obligations of the United Mineworkers of America 1992 Benefit Plan as of December 31, 2024 and 2023, and the changes in its net assets available for benefits and plan benefit obligations for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the United Mineworkers of America 1992 Benefit Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events considered in the aggregate, that raise substantial doubt about the United Mineworkers of America 1992 Benefit Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the plan, and determining that the plan transactions that are presented and disclosed in the financial statements are in conformity with the plan provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the United Mineworkers of America 1992 Benefit Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the United Mineworkers of America 1992 Benefit Plan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Report on Supplementary Information**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule H, Line 4i, Schedule of Assets (Held at End of Year) as of December 31, 2024 and Schedule H, Line 4j, Reportable Transactions for the year then ended are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules are fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

*Withum Smith & Brown, PC*

July 31, 2025

**United Mine Workers of America 1992 Benefit Plan**  
**Statements of Net Assets Available for Plan Benefits**  
**December 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and cash equivalents - Note 2	\$ 4,290,351	\$ 7,047,840
Investments - at fair value - Note 4		
Registered investment companies	<u>36,719,724</u>	<u>43,608,114</u>
Receivables		
Rebates receivable	3,944,565	3,038,843
Other receivable	7,233	34,215
Due from broker	6,685	6,685
Accrued interest and dividends	<u>33,910</u>	<u>51,607</u>
Total receivables	<u>3,992,393</u>	<u>3,131,350</u>
Total assets	<u>45,002,468</u>	<u>53,787,304</u>
<b>Liabilities</b>		
Deferred per beneficiary premiums - Note 7	6,742,687	7,561,303
Due to other plans - Note 2 and Note 5	8,450,714	8,311,629
Due to the Office of Surface Mining - Note 1 and 14	5,877,425	19,716,713
Due to (from) Medicare - Note 9 and 14		
Part B	4,604,263	4,604,265
Pharmacy - Retiree Drug Subsidy	<u>(1,943,856)</u>	<u>(1,645,265)</u>
Total net due to Medicare	2,660,407	2,959,000
Accrued administrative expenses	1,542,363	1,346,865
Accrued administrative employees' pension liability - Note 8	<u>32,565</u>	<u>28,005</u>
Total liabilities	<u>25,306,161</u>	<u>39,923,515</u>
Net assets available for plan benefits	<u>\$ 19,696,307</u>	<u>\$ 13,863,789</u>
Determination of net assets per Form 5500		
Net assets available for plan benefits as reported herein	19,696,307	13,863,789
Current accrued health benefits	<u>(9,748,242)</u>	<u>(7,598,601)</u>
Net assets per Form 5500	<u>\$ 9,948,065</u>	<u>\$ 6,265,188</u>

The Notes to Financial Statements are an integral part of these statements.

**United Mine Workers of America 1992 Benefit Plan**  
**Statements of Changes in Net Assets Available for Plan Benefits**  
**Years Ended December 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>Additions</b>		
Legislated transfer from the Office of Surface Mining - Note 1	\$ 54,315,287	\$ 56,135,288
Per beneficiary premiums - Notes 1 and 7	3,090,540	8,269,450
Investment income		
Interest and dividends	3,413,337	3,002,178
Net appreciation in fair value of investments	269,540	838,818
Net gain investment income	3,682,877	3,840,996
Total additions	<u>61,088,704</u>	<u>68,245,734</u>
<b>Deductions</b>		
Benefits		
Health benefits	71,950,233	78,524,550
Medicare receipts - Note 9		
Part B	(17,891,218)	(16,376,347)
Pharmacy - Retiree Drug Subsidy	<u>(4,645,456)</u>	<u>(3,155,947)</u>
Net benefits	<u>49,413,559</u>	<u>58,992,256</u>
Administrative expenses		
Administrative expenses - gross	9,725,952	9,485,048
Net periodic pension cost - service cost	227,059	176,020
Net periodic postretirement cost - service cost	114,977	121,012
Medicare capitation receipts	<u>(4,351,983)</u>	<u>(4,244,488)</u>
Net administrative expenses	<u>5,716,005</u>	<u>5,537,592</u>
Total deductions	<u>55,129,564</u>	<u>64,529,848</u>
<b>Net change before benefits adjustments</b>	5,959,140	3,715,886
Employees' pension-related changes other than periodic pension cost - Note 8	150,770	(105,927)
Employees' postretirement benefit-related changes other than periodic postretirement benefit cost - Note 8	(334,670)	311,270
Other components of net periodic pension and postretirement costs	<u>57,278</u>	<u>91,793</u>
Net change in assets available for plan benefits	5,832,518	4,013,022
<b>Net assets available for plan benefits</b>		
Beginning of year	<u>13,863,789</u>	<u>9,850,767</u>
End of year	<u>\$ 19,696,307</u>	<u>\$ 13,863,789</u>

The Notes to Financial Statements are an integral part of these statements.

**United Mine Workers of America 1992 Benefit Plan**  
**Statements of Plan Benefit Obligations**  
**December 31, 2024 and 2023**

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	<u>2024</u>	<u>2023</u>
<b>Plan benefit obligations</b>		
Benefit obligations - Note 3	<u>\$ 592,330,765</u>	<u>\$ 655,119,686</u>

The Notes to Financial Statements are an integral part of these statements.

**United Mine Workers of America 1992 Benefit Plan  
Statements of Changes in Plan Benefit Obligations  
Years Ended December 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>Net change during the year attributable to</b>		
Benefits		
Health benefits	\$ (71,950,233)	\$ (78,524,550)
Medicare receipts/payments - Note 9		
Part B	17,891,217	16,376,348
Pharmacy - Retiree Drug Subsidy	4,645,456	3,155,947
Change in current accrued health benefits	2,149,641	172,027
Net administrative costs	(5,842,626)	(5,240,456)
Interest cost	29,134,971	35,959,811
Change due to census experience differing from expected and other	(13,187,179)	(17,677,768)
Change due to update of assumed starting per capita costs	(13,389,535)	(67,840,567)
Change due to change in retiree drug subsidy	3,768,773	8,226,679
Change due to change in trend and other assumptions	8,903,752	(23,043,215)
Change due to change in discount rate	<u>(24,913,158)</u>	<u>10,138,802</u>
 Net change in plan benefit obligations	 (62,788,921)	 (118,296,942)
 <b>Plan benefit obligations</b>		
Beginning of year	<u>655,119,686</u>	<u>773,416,628</u>
 End of year	 <u>\$ 592,330,765</u>	 <u>\$ 655,119,686</u>

The Notes to Financial Statements are an integral part of these statements.

# United Mine Workers of America 1992 Benefit Plan

## Notes to Financial Statements

### December 31, 2024 and 2023

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#### 1. PLAN DESCRIPTION AND FUNDING

The following description of the United Mine Workers of America 1992 Benefit Plan (the “Plan”) is provided for general information purposes only. Participants should refer to Plan document for more complete information.

##### **Establishment of the Plan**

The Plan was established on February 1, 1993, pursuant to the Coal Industry Retiree Health Benefit Act of 1992 (the “Coal Act”) to provide health benefit coverage to individuals who, but for the enactment of the Act, would have been eligible to receive benefits from the 1950 or 1974 Benefit Plans based on age and service as of February 1, 1993, and who were not receiving benefits as of July 20, 1992. It also provides health benefits to certain individuals who are entitled to coverage under an individual employer plan pursuant to the Act, but for whom such coverage is not available. Individuals retiring after September 30, 1994 and their beneficiaries are not entitled to coverage under the Plan.

##### **Provision for Health Benefits**

In accordance with the Coal Act, the health benefits provided by the Plan (including hospital, physician, drug, vision and other medical benefit services) are to be, to the maximum extent feasible, substantially the same as those that were provided under the 1950 and 1974 Benefit Plans as of January 1, 1992.

##### **Tax Status**

Sections 9712(a)(1) and (2) of the Coal Act provide that the Plan is a qualified multiemployer employee welfare benefit plan under the Employee Retirement Income Security Act of 1974 (“ERISA”), and the Trust established under the Plan is tax exempt under Internal Revenue Code (the “Code”) Section 501(a). The Internal Revenue Service determined and informed the Trustees by a letter dated April 14, 1995 that the Trust established under the Plan was tax-exempt under the Code. The Plan Administrator and its counsel do not anticipate that changes in the Plan after the date of the amendments covered by the Internal Revenue Service determination letter will affect the tax-exempt status of the Trust.

Accounting principles generally accepted in the United States of America require management to evaluate income tax positions taken and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2024 and 2023, there are no uncertain positions taken or expected to be taken that would require recognition in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any tax periods. In addition, there have been no tax related interest or penalties for the periods presented in these financial statements.

##### **Funding**

Contributions to the Plan consist of premiums pursuant to the terms of the Coal Act and transfers pursuant to subsequent legislation, as described below.

- (a) Annual Prefunding Premiums - these premiums, which were payable by the 1988 Last Signatory Operators, were adjustable annually through 2007 and were phased out over four years (2008 - 2011) pursuant to legislation described below. The premiums were required annually to ensure that the Plan would have sufficient funds to pay claims as they were due and were assessed for each eligible or potentially eligible beneficiary of the Plan attributed to each 1988 Last Signatory Operator. Potentially eligible beneficiaries included beneficiaries receiving benefits under a 1988 Last Signatory Operator's health plan maintained pursuant to Section 9711 of the Act as of February 1, 1993.

**United Mine Workers of America 1992 Benefit Plan**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

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- (b) Per Beneficiary Premium - these premiums, which are payable by Last Signatory Operators, whether or not they are 1988 Last Signatory Operators, are monthly premiums based on the number of eligible beneficiaries attributable to such Last Signatory Operators who are receiving benefits under the Plan.
- (c) Transfers Pursuant to Legislation - The Tax Relief and Health Care Act of 2006 amended the Coal Industry Retiree Health Benefit Act ("Coal Act") and the Surface Mining Control and Reclamation Act ("SMCRA") to provide for transfers to the UMWA Combined Benefit Fund (the "Combined Fund"), the UMWA 1992 Benefit Plan (the "1992 Plan") and the UMWA 1993 Benefit Plan (the "1993 Plan") from annual interest earned by the Abandoned Mine Lands Reclamation Fund ("AML Fund") and, if needed, from the United States Treasury. Because the total amount collected in Prefunding Premiums during the phase out period exceeded the Plan's total expenses required to be covered by operator premiums for the period, the amount of this excess was recorded as a payable to operators. Refunds were issued to operators in 2015, 2016, and 2017 and as of December 31, 2017 the total excess had been refunded.

The transfers to the 1992 Plan and the 1993 Plan, under the amendments, began in 2008 and were phased in over four years. The transfers for the 1992 Plan cover the difference between the Plan's expenses net of per beneficiary premiums and payments received from Federal agencies for Medicare benefits for these beneficiaries. The transfer covered 100% of this difference for both 2024 and 2023.

AML Fund interest earned but not transferred to the Combined Fund prior to the amendments' enactment is to be held by the Secretary of the Interior in a reserve fund to be added to the transfers from the Treasury if Treasury funds are insufficient to make the transfers to the three health plans. The annual transfers from the Treasury for all purposes, including transfers to the health plans and transfers of the "state share" amounts to states and tribes where AML Fund mining fees are collected, are limited to \$750,000,000 per year.

For the years ended December 31, 2024 and 2023, the Plan billed the Office of Surface Mining \$40,475,999 and \$30,466,677, respectively. Included in the 2024 bill was \$57,473,000 to cover an estimate of the 2024 total annual expenses net of operator premiums and Federal payments in connection with benefits and a true up of \$(16,997,001) for the 2022 billing. Included in the 2023 bill was \$58,855,000 to cover an estimate of the 2023 total annual expenses net of operator premiums and Federal payments in connection with benefits and a true up of \$(28,388,323) for the 2021 billing. The true ups are based on the difference between the net of estimated expenses and premiums and the amounts reported in the audited financial statements of the Plan. The total amount due to (from) the Office of Surface Mining at December 31, 2024 is \$5,877,425 comprised of \$3,158,608 for 2024 and \$2,718,816 for 2023. The total amount due to (from) the Office of Surface Mining at December 31, 2023 is \$19,716,713 comprised of \$2,719,713 for 2023, \$21,379,925 for 2022, and \$(4,382,925) for prior collective periods.

Provision of Security - in addition to the premiums described above, each 1988 Last Signatory Operator is required to provide security in the form of a surety bond, a letter of credit, or an escrow trust in an amount equal to a portion of the projected future cost to the Plan of providing health benefits for eligible and potentially eligible beneficiaries attributable to the 1988 Last Signatory Operator. As of December 31, 2024 and 2023, \$72,781,561 and \$69,045,454, respectively, of security was in place. The amount of the security is not a part of the Plan's assets. When an Operator's security is called by the Plan, it is recognized as security income on the statements of changes in net assets available for plan benefits. There has been no security income during the years ended December 31, 2024 and 2023.

**United Mine Workers of America 1992 Benefit Plan**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

**Cash and Cash Equivalents**

Demand deposits and highly liquid investments with a maturity of three months or less when acquired are considered cash equivalents.

**Investment Valuation and Income Recognition**

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Purchases and sales are recorded on a trade-date basis. Realized and unrealized gains and losses are recognized in net appreciation or depreciation in fair value of investments on the statements of changes in net assets available for plan benefits. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Investments in registered investment companies are valued based on quoted market prices. There have been no changes in the valuation methodology used at December 31, 2024 and 2023.

**Due to/from Other Plans**

The Plan engages in certain transactions with the other plans of the UMWA Health and Retirement Funds (the "Funds"). Such transactions include reimbursing administrative expenses paid by another plan and allocable to the Plan (discussed below), and income items received or benefits paid by one plan in error and redirected to other plans. These amounts are netted and shown on the statements of net assets available for plan benefits as due to or due from other plans.

**Administrative Expenses**

All expenditures for administrative expenses are made by the UMWA 1974 Pension Plan. The Plan is charged for direct expenses and an allocated share of the other administrative expenses.

**Current Accrued Health Benefits**

Health benefits are recognized when paid. To state the relationship between the Plan's current assets and its current benefit obligations, the financial statements also present, as an integral part of the statements, a determination of net assets per Form 5500. This determination is made by reducing the amount of net assets available for Plan benefits by the amount of current accrued health benefits. The Form 5500 treats this determination as the appropriate statement of net assets for a health care plan such as the Plan.

Current accrued health benefits are benefit obligations due but not yet paid. This determination does not include a provision for postretirement benefit obligations that include future obligations that are not accrued obligations as of the date of the financial statements. The liability for current accrued health benefits is based on historical data for the Plan and includes the estimated liability for the Drug and Vision Care Programs. In estimating the liability, management considers historical experience and includes estimates of the effect of changes in the beneficiary population and other pertinent factors. The liability includes claims reported but not paid and estimates of claims incurred but not yet reported.

# United Mine Workers of America 1992 Benefit Plan

## Notes to Financial Statements

### December 31, 2024 and 2023

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#### **Use of Estimates**

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and benefit obligations including current accrued health benefits and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of additions to and deductions from net assets available for Plan benefits and the Plan's benefit obligations during the reporting period. Actual results could differ from those estimates.

#### **Recently Adopted Accounting Standards**

##### *Credit Losses*

In June 2016, the FASB issued an ASU Update 2016-13, *Financial Instruments - Credit Losses* (Topic 326) amending the accounting for credit losses on financial statements. This methodology replaced the incurred loss methodology with the expected credit losses using a wide range of reasonable and supportable information. The amendment affects loans, debt securities, trade receivables, net investments in leases, off-balance-sheet credit exposure and other financial instruments recorded at amortized cost.

The Plan adopted the new standard effective January 1, 2023, using the modified retrospective approach. Upon adoption, there was no cumulative-effect adjustment to the opening balance of net assets.

The carrying amount of rebates receivables is reduced by an allowance for credit losses that reflects management's best estimate of the amounts that will not be collected. Factors which influence management's judgement in determining the appropriate allowance for credit losses include past collection experience, industry standards, current economic conditions, and expected future economic conditions. As of December 31, 2024 and 2023, the allowance for credit losses was \$0.

#### **Subsequent Events**

In preparing these financial statements, management of the Plan has evaluated events and transactions that occurred after December 31, 2024 for potential recognition or disclosure in the financial statements. These events and transactions were evaluated through July 31, 2025, the date that the financial statements were available to be issued, and no items have come to the attention of management that require recognition or disclosure.

### **3. BENEFIT OBLIGATIONS**

The Plan's benefit obligations represent the total actuarial present value of those estimated future benefits that are attributable to the group of current retired participants and their dependents. The actuarial present value of the expected benefit obligations was determined by an actuary and is the amount that results from applying actuarial assumptions to historical claims cost data to estimate future annual incurred claims costs per participant and to adjust such estimates for the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as those for death or disability) between the valuation date and the expected dates of payment.

**United Mine Workers of America 1992 Benefit Plan**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

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The Plan's benefit obligations as of December 31 are summarized as follows:

	<u>2024</u>	<u>2023</u>
Participants and spouses	\$ 427,973,911	\$ 477,184,291
Disabled retirees	144,533,428	157,571,786
Children	<u>10,075,184</u>	<u>12,765,008</u>
Plan's benefit obligation excluding benefits currently payable	582,582,523	647,521,085
Current accrued health benefits	<u>9,748,242</u>	<u>7,598,601</u>
Plan's total benefit obligation	<u>\$ 592,330,765</u>	<u>\$ 655,119,686</u>

The following actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of the benefit obligations. The significant actuarial assumptions used in the valuations as of December 31, 2024 and 2023 were:

**Discount Rate**

Discount rates for interest of 5.30% and 4.70% were used for 2024 and 2023, respectively.

**Census Data**

The total projected lives generating the benefit obligation as of December 31, 2024 and 2023 are 5,111 and 5,709, respectively. Projections of the retired employee population were made using actuarial assumptions relative to rates of mortality. No obligation for potential future business failures has been calculated.

**Mortality Tables**

*Assumed Plan Mortality:* For 2024, 110% for males and 125% for females of the PRI-2012 Blue Collar Mortality Tables for employees and healthy annuitants projected forward using the MP-2021 projection scale. For 2023, 110% of the RP-2006 Blue Collar Mortality Tables (the RP-2014 table adjusted backward to 2006 with the MP-2014 projection scale) for healthy annuitants projected forward using the MP-2021 projection scale.

*Post-Disablement Mortality:* For 2024, 110% for males and 125% for females of the PRI-2012 Blue Collar Mortality Tables for disabled annuitants projected forward using the MP-2021 projection scale. For 2023, 110% of the RP-2006 Generational Blue Collar Mortality Tables (the RP-2014 table adjusted backward to 2006 with the MP-2014 projection scale) for disabled annuitants projected forward using the MP-2022 projection scale.

**Annual Starting Per Capita Costs**

The per capita medical and drug claims cost were developed using three years of history. An average eligible count was calculated from beginning and end of year census reports. The total incurred claims were allocated between Medicare and non-Medicare participants and then divided by the average eligible to arrive at a per capita medical and drug cost. All amounts were projected to the valuation date using the medical and/or drug trend assumptions.

# United Mine Workers of America 1992 Benefit Plan

## Notes to Financial Statements

### December 31, 2024 and 2023

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#### **Aging**

Age 65 starting per capita costs are increased or decreased for each participant's projected age using aging rates. Rates represent the increase in cost from the prior age.

#### **Administrative Expenses**

15% addition to claim costs.

#### **Funding Method**

Projected Unit Credit Service Prorate.

#### **Trend**

The starting per capita costs are projected to the valuation date using the following trend assumptions:

- For 2024, a health care cost trend rate of 7.5% for pre-65 and post-65 beginning in 2025, gradually decreasing each year to 4.0% for pre-65 and post-65 subsequent to fiscal year 2040 was used. The same trend rate assumptions were used for the subsidy for prescription drugs.
- For 2023, a health care cost trend rate of 8.5% for pre-65 and post-65 beginning in 2024, gradually decreasing each year to 4.0% for pre-65 and post-65 subsequent to fiscal year 2039 was used. The same trend rate assumptions were used for the subsidy for prescription drugs.

A 1% increase in the assumed medical trend rates would increase the benefit obligations as of December 31, 2024 and 2023 by \$43,143,035 or 7.4% and \$50,310,277 or 7.8%, respectively.

#### **4. FAIR VALUE MEASUREMENTS**

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

*Level 1* - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

*Level 2* - Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active or inputs that are derived principally from or corroborated by unobservable market data by correlation or other means.

*Level 3* - Valuation is based on unobservable inputs for the asset or liability. Level 3 assets may include financial instruments whose value is determined using pricing models with internally developed assumptions, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of the relevant observable inputs and minimize the use of the unobservable inputs.

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the end of the reporting period.

**United Mine Workers of America 1992 Benefit Plan**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

As of December 31, assets measured at fair value on a recurring basis are summarized by level within the fair value hierarchy as follows:

	<b>2024</b>			<b>Total Fair Value</b>
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	
Registered investment companies	<u>\$ 36,719,724</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,719,724</u>
	<b>2023</b>			
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total Fair Value</b>
Registered investment companies	<u>\$ 43,608,114</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,608,114</u>

**5. DUE TO OTHER PLANS**

As of December 31, due to other plans included the following:

	<b>2024</b>	<b>2023</b>
Allocated administrative expenses - 1974 Pension Plan	\$ 589,850	\$ 829,187
Allocated employees' pension expenses - 1974 Pension Plan	4,194,593	4,093,642
Allocated employees' post retirement health benefit expenses - 1974 Pension Plan	3,652,175	3,403,197
Contribution - 1974 Pension Plan	14,096	(14,397)
	<u>\$ 8,450,714</u>	<u>\$ 8,311,629</u>

**6. PARTY-IN-INTEREST TRANSACTIONS**

The Plan invests certain assets in investment funds operated by the Plan custodian, which is a party in interest under ERISA. These transactions qualify for exemption from the prohibited transaction rules of ERISA.

**7. PREMIUMS**

**Per Beneficiary Premiums**

The annual per beneficiary premium rates for 2024 and 2023 were established at \$8,679 (\$723.50 per month) and \$9,093 (\$757.75 per month), respectively.

Past legal settlements for premiums for future periods are shown on the statements of net assets available for plan benefits as deferred per beneficiary premiums and are being amortized based on the premiums due for the beneficiary population in the Plan associated with the employer to which the settlement pertained.

**United Mine Workers of America 1992 Benefit Plan**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

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**8. EMPLOYEES' PENSION PLAN AND POSTRETIREMENT BENEFITS**

The UMWA 1974 Pension Trust Employees' Pension Plan (the "Employees' Pension Plan"), is a multiple employer defined benefit pension plan that covers employees of participating employers, including the Plan's employees. The Plan's benefits are based on years of service and the employee's four years of highest earnings. The Plan's funding policy is to contribute annually at least the minimum required by ERISA. Contributions are intended to provide for benefits that are attributed to service to date, and for those expected to be earned in the future. Net periodic pension cost and the funded status of the Employees' Pension Plan are determined with the assistance of the Employees' Pension Plan's actuaries.

The net periodic pension cost, which is included on the statements of changes in net assets available for plan benefits, was computed as follows:

	<u>2024</u>	<u>2023</u>
Service cost	\$ 4,183	\$ 3,857
Interest cost	8,099	7,755
Expected return on plan assets	(11,192)	(9,129)
Amortization of net loss	<u>38,653</u>	<u>16,819</u>
	<u>\$ 39,743</u>	<u>\$ 19,302</u>

For 2024 and 2023, \$10,737 and \$(16,258), respectively, is included in net periodic pension cost – service cost and \$29,006 and \$35,560, respectively is included in other components of net periodic pension and postretirement costs on the statements of changes in net assets available for plan benefits.

The following is a summary of significant actuarial assumptions used to determine net periodic pension costs for the years ended December 31:

	<u>2024</u>	<u>2023</u>
Discount rate	4.70%	4.90%
Rate of compensation increase	0.00%	0.00%
Expected long-term rate of return on plan assets	7.00%	7.00%

**Mortality Assumptions**

Healthy For 2024 and 2023, Pri-2012 Total Dataset Employee and Retiree Amount-Weighted mortality tables with generational projection using Scale MP-2021 for males and females.

Disabled For 2024 and 2023, Pri-2012 Disabled Amount-Weighted mortality tables with generational projection using Scale MP-2021 for males and females.

As of December 31, 2024 and 2023, actuarial amounts that have not yet been recognized as components of net periodic pension cost were net losses of \$65,962 and \$88,564, respectively. The amount expected to be recognized as a component of net periodic pension cost during the year ended December 31, 2024 is for the amortization of net losses is \$31,348

**United Mine Workers of America 1992 Benefit Plan**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

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The computation of the accrued pension liability reflected on the statements of net assets available for plan benefits as of December 31 was as follows:

	<u>2024</u>	<u>2023</u>
Projected benefit obligation	\$ (187,629)	\$ (181,259)
Fair value of plan assets	<u>155,064</u>	<u>153,254</u>
Accrued pension liability	<u>\$ (32,565)</u>	<u>\$ (28,005)</u>

As of December 31, 2024 and 2023, the accumulated benefit obligation was \$187,629 and \$181,259, respectively.

The following is a summary of significant actuarial assumptions used to determine benefit obligations at December 31:

	<u>2024</u>	<u>2023</u>
Discount rate	4.70%	4.70%
Rate of compensation increase	0.00%	0.00%

The Employees' Pension Plan's assets are invested with the objective of being able to meet required current and future benefit payments, while controlling pension expense volatility and future contributions. Employees' Pension Plan assets are diversified among U.S. large cap equities, U.S. small cap equities, international equities, U.S. fixed income investments, commodity funds and cash equivalents. The "strategic target" allocation ranges are 35-55% equities, 33-53% fixed income funds, 5-15% for commodity funds, and 0-5% cash equivalents.

The Employees' Pension Plan's asset allocation by asset category at December 31 was as follows:

	<u>2024</u>	<u>2023</u>
Equities	49.4%	45.3%
Fixed income funds	40.3	44.5
Commodity funds	9.4	9.3
Other (including cash equivalents)	<u>0.9</u>	<u>0.9</u>
	<u>100%</u>	<u>100%</u>

No Employees' Pension Plan's assets are expected to be returned to the employers during calendar year 2024.

**United Mine Workers of America 1992 Benefit Plan**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

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The Plan made \$12,581 and \$25,694 of contributions to the Employees' Pension Plan during the years ended December 31, 2024 and 2023, respectively. Management of the Plan expects to contribute \$7,000 to the Employees' Pension Plan during calendar year 2024. The Employees' Pension Plan made \$20,301 and \$14,261 of benefit payments to Plan retirees during the years ended December 31, 2024 and 2023, respectively. As of December 31, 2024, expected benefit payments to Plan retirees for each of the next five years and the following five year period in aggregate are as follows:

2025	\$	17,000
2026		39,000
2027		16,000
2028		16,000
2029		16,000
2030-2034		<u>74,000</u>
	<u>\$</u>	<u>178,000</u>

The 1974 Pension Plan is another sponsor of the Employees' Pension Plan. The 1974 Pension Plan is required to recognize the unfunded obligation and other amounts pursuant to guidelines under accounting principles generally accepted in the United States of America. The employees of the 1974 Pension Plan, who are generally participants of the Employees' Pension Plan, also provide services to the Plan. Accordingly, a portion of the unfunded obligation, net periodic cost and other adjustments recognized by the 1974 Pension Plan have been allocated to the Plan. For the years ended December 31, 2024 and 2023, the allocated amounts that result in changes in net assets consist of two components, net periodic pension cost and employees' pension-related changes other than net periodic pension cost. The related liability to the 1974 Pension Plan is included in due to other plans on the statements of net assets available for plan benefits.

Total net periodic pension cost which is included on the statements of changes in net assets available for plan benefits was determined as follows for the years ended December 31:

	<u>2024</u>	<u>2023</u>
1974 Pension Plan allocated for shared employees	\$ 229,119	\$ 209,575
The 1992 Benefit Plan direct employees	<u>39,743</u>	<u>19,302</u>
	<u>\$ 268,862</u>	<u>\$ 228,877</u>

For 2024 and 2023, \$227,059 and \$176,020, respectively, are reported as net periodic pension cost – service cost and \$41,803 and \$52,857, respectively, are included in other components of net periodic pension and postretirement costs on the statements of changes in net assets available for plan benefits.

**United Mine Workers of America 1992 Benefit Plan**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

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Net gain or loss not yet recognized as a component of net periodic pension cost is recognized in the computation of net unfunded pension liability and, consequently, annual changes in these amounts are recognized as adjustments to net assets available for plan benefits. Changes in these amounts, to the extent not recognized as current period expenses are reflected as pension-related changes other than periodic pension cost on the statements of changes in net assets available for plan benefits. For the years ended December 31, 2024 and 2023, a decrease in net assets available for plan benefits of \$150,770 and increase of \$105,927, respectively, was recognized for these changes, determined as follows:

	<u>2024</u>	<u>2023</u>
1974 Pension Plan allocated for shared employees	\$ (128,168)	\$ 119,368
The 1992 Benefit Plan direct employees	<u>(22,602)</u>	<u>(13,441)</u>
	<u>\$ (150,770)</u>	<u>\$ 105,927</u>

The 1974 Pension Plan also sponsors a health benefit plan covering its administrative employees. The 1974 Pension Plan is required to recognize the accrued postretirement benefit obligation in excess of the health benefit plan's net assets available for benefits pursuant to guidelines under accounting principles generally accepted in the United States of America. The employees of the 1974 Pension Plan, who are generally participants of the health benefit plan, also provide services to the Plan. A portion of the accrued postretirement benefit obligation and related expense for the postretirement benefit plan were allocated to the Plan. During 2024 and 2023, the allocated amounts were the net periodic postretirement benefit cost and the employees' postretirement-related changes other than periodic postretirement benefit cost. The allocated liability to the 1974 Pension Plan is included in due to other plans on the statements of net assets available for plan benefits. The computation of the postretirement benefit obligation was made for the 1974 Pension Plan's fiscal year ended June 30, 2024. Had the valuation been performed for the year ended December 31, 2024 there would be no material differences.

Net periodic postretirement benefit cost was determined as follows for the years ended December 31:

	<u>2024</u>	<u>2023</u>
1974 Pension Plan allocated for shared employees	<u>\$ 130,452</u>	<u>\$ 159,947</u>

For 2024 and 2023, \$114,977 and \$121,012 respectively, are reported as net periodic postretirement cost-service cost and \$15,475 and \$38,935, respectively, are included in other components of net periodic pension and postretirement costs on the statements of changes in net assets available for plan benefits.

An increase in net assets available for plan benefits for employees' postretirement-related changes other than periodic postretirement benefit cost was determined as follows for the years ended December 31:

	<u>2024</u>	<u>2023</u>
1974 Pension Plan allocated for shared employees	<u>\$ 334,670</u>	<u>\$ 311,270</u>

**United Mine Workers of America 1992 Benefit Plan**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

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**9. MEDICARE PART B AND PRESCRIPTION DRUG ARRANGEMENTS**

**Medicare Medical Insurance (Part B)**

The Plan, along with the UMWA Combined Benefit Fund, the UMWA 1993 Benefit Plan, and the UMWA Prefunded Benefit Plan, have a contract with the Centers for Medicare & Medicaid Services (“CMS”) as a Health Care Prepayment Plan (“HCPP”) under which it continues to pay the costs of Part B covered services and receives reimbursement from CMS for these costs. This reimbursement includes separate amounts for administrative costs (reflected as Medicare capitation receipts) and medical costs. For each federal fiscal year, the plans receive interim funds in advance, and these amounts are adjusted to actual reimbursable costs.

**Medicare Retiree Drug Subsidy**

On December 8, 2003, the Medicare Prescription Drug Improvement and Modernization Act of 2003 (the “Act”) was enacted. Among the various changes this Act brought about, this legislation most notably created Medicare prescription drug coverage beginning January 1, 2006. This Act allows the Plan to receive a tax-free federal subsidy for retiree medical prescription drug benefits. For 2024, the Medicare Retiree Drug Subsidy (“RDS”) was equal to 28% of drug claims between \$545 and \$11,200 for each Plan participant. For 2023, the Medicare Retiree Drug Subsidy (“RDS”) was equal to 28% of drug claims between \$505 and \$10,350 for each Plan participant. These amounts were indexed in subsequent years based on cost increases of the Medicare Prescription Drug Program.

**10. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500**

The following is a reconciliation of health benefits per the financial statements to benefit payments per Form 5500, for the years ended December 31:

	<u>2024</u>	<u>2023</u>
Net health benefits per the financial statements	\$ 49,413,559	\$ 58,992,256
Current accrued health benefits at beginning of year	(7,598,601)	(7,426,574)
Current accrued health benefits at end of year	<u>9,748,242</u>	<u>7,598,601</u>
Benefit payments per Form 5500	<u>\$ 51,563,200</u>	<u>\$ 59,164,283</u>

**11. LITIGATION**

**Walter Energy Inc. Bankruptcy**

Walter Energy, Inc. and 22 of its subsidiaries filed Chapter 11 bankruptcy petitions on July 15, 2015, in the US Bankruptcy Court for the Northern District of Alabama. The Debtors provided retiree health benefits through a single employer health plan and posted security to the Plan for 572 individuals in the form of letters of credit in the amounts of \$4,312,152 and \$238,460.

## **United Mine Workers of America 1992 Benefit Plan**

### **Notes to Financial Statements**

#### **December 31, 2024 and 2023**

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On December 28, 2015, the Bankruptcy Court granted Walter's motion to modify its retiree health care obligations, and on January 8, 2016, the Court granted Walter's motion to sell its core assets, including its Alabama mines, to its lienholders, free and clear of all of its obligations including its obligations to provide health care pursuant to section 9711 of the Coal Act. The Plan, joined by the Combined Benefit Fund (the "Coal Act Plans"), appealed and moved for stays pending appeal, in both the Northern District of Alabama District Court and the Court of Appeals for the Eleventh Circuit, arguing that the Bankruptcy Court may not grant a "free and clear" order with respect to the asset purchaser's potential obligations under the Coal Act once they take possession of the operations. In February 2016, the District Court denied a stay and ruled against the Coal Act Plans on this issue. The Court of Appeals also denied a stay, and the sale of assets proceeded to closing on March 31, 2016. On the Coal Act Plans' appeal from the grant of permission to modify retiree health plans to include obligations under the Coal Act, the Northern District of Alabama affirmed the Bankruptcy Court in May 2016. The Coal Act Plans appealed this ruling to the Eleventh Circuit. On December 27, 2018, the Eleventh Circuit affirmed the bankruptcy Court's decision. The Coal Act Plans requested review of the Eleventh Circuit decision by the Supreme Court, but the petition for a writ of certiorari was denied on June 24, 2019. The Plan enrolled the beneficiaries who had been covered by Walter's individual employer plan maintained pursuant to the Coal Act. The Plan demanded and received payment pursuant to the letters of credit posted by Walter as security. On January 30, 2017, Walter Energy's Chapter 11 bankruptcy was converted to Chapter 7.

The Office of General Counsel identified four business corporations, other than the bankrupt Walter subsidiaries, that were members of the Walter control group on July 20, 1992, and that continue in business at present. Such entities, therefore, are "related persons" to Walter within the meaning of the Coal Act and have joint and several liabilities for Walter's Coal Act obligations. The Coal Act Plans commenced a civil action against three of the companies that are within the jurisdiction of the U.S. District Courts, and weighed legal options for pursuing the fourth, an offshore company. These three companies reopened Walter's 1989 Florida bankruptcy case, claiming that their Coal Act related person obligations were discharged in the earlier bankruptcy. On April 18, 2019, the Florida Bankruptcy Court entered final judgment in favor of the Coal Act Plans. The three companies filed notices of appeal in the U.S. District Court. On September 28, 2020, the U.S. District Court for the Middle District of Florida affirmed the judgments of the bankruptcy court that Coal Act premiums were not discharged in the 1989 bankruptcy proceedings. All three companies filed a Notice of Appeal with the 11th Circuit. On May 3, 2022, the 11th Circuit reversed the decision of the lower court and held that all of the Walter related persons' Coal Act liabilities arose before the bankruptcy court entered its order confirming Walter's plan of reorganization in 1995, and thus those liabilities were "claims" discharged at that time. The Coal Act Plans reached a settlement in June 2022 with one of the defendants, JW Window, which resolved all claims that the Coal Act Plans had against it.

In August 2022, the Coal Act Plans filed a petition for a writ of certiorari with the Supreme Court for a review of the 11th Circuit's decision. This petition was denied in June 2023.

On October 13, 2017, the Walter chapter 7 trustee filed a Motion to Approve a Settlement with Warrior Met resolving disputes over the ownership of certain causes of action and accounts receivable. The bankruptcy court approved the settlement agreement. The settlement agreement allowed Warrior Met and the chapter 7 trustee to pursue relevant causes of action and place the resulting proceeds into a shared litigation trust. Pursuant to the authority granted under the settlement agreement, on February 21, 2018, the chapter 7 trustee and Warrior Met filed an adversary complaint against the 1992 Plan and the Combined Benefit Fund for the alleged "overdraft" of the Walter letter of credit in the amount of \$4.3 million. The Coal Act Plans filed a motion to dismiss the case on April 25, 2018. On February 7, 2019, the bankruptcy Court denied the Coal Act Plans' motion to dismiss. The 1992 Plan then filed a Motion for Summary Judgement on May 21, 2020. On April 12, 2021, the Bankruptcy Court denied the 1992 Plan's Motion for Summary Judgment. A mediation in October 2020 did not resolve the matter and a trial before the Bankruptcy Court was held in January 2023.

# **United Mine Workers of America 1992 Benefit Plan**

## **Notes to Financial Statements**

### **December 31, 2024 and 2023**

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In the fall of 2023, a global resolution was reached as to all litigation in the District of Columbia, U.S. Bankruptcy Court for the Middle District of Florida and the U.S. Bankruptcy Court for the Northern District of Alabama. All cases have been resolved, and there is no outstanding litigation

#### **Consol Energy and CNX Resources, Inc.**

On May 2, 2020, the Plan filed a Declaratory Judgment Action against Consol Energy, Inc. and CNX Resources, Inc., as related persons to its former subsidiaries that were sold in 2013 to Murray Energy. The complaint seeks a declaration that Consol Energy and CNX Resources are both jointly and severally liable to provide a Section 9711 Individual Employer Plan, pay premiums, and post security for their Coal Act liable subsidiaries that were debtors in the Murray Energy bankruptcy. On July 10, 2020, Consol and CNX filed Motions to Dismiss. On July 16, 2020, the Court entered an order granting a motion allowing the Plan to file an amended complaint and denying the Consol and CNX Motions to Dismiss without prejudice. On August 7, 2020, the Plan filed an amended complaint, adding six subsidiaries of Consol as additional related person defendants. Consol and CNX each filed a new Motion to Dismiss on September 11, 2020. In March 2022, the court denied the motions to dismiss and both Defendants subsequently filed Answers to the Complaint. In June 2022, the Defendants filed a Third-Party Complaint against four additional companies – E.I Du Pont De Nemours and Company, RWE A.G, Rheinbraun A.G. (now RWE Power A.G.), and Rheinbraun U.S. GmbH (now RWE Power A.G.). The Third-Party Complaint alleged that the additional companies may share in any potential liability owed to the 1992 Plan. The additional companies filed Motions to Dismiss the Third-Party Complaint in 2022, which the Court granted in March 2024.

The case has been in the discovery phase since June 2024. Discovery is expected to be completed by the fall of 2025.

## **12. RISKS AND UNCERTAINTIES**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for plan benefits.

The actuarial present value of accumulated plan benefit obligations (Note 3) is reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

## **13. PRIORITIES UPON TERMINATION**

To safeguard against any unforeseen contingencies, the right to discontinue the Plan is reserved to the UMWA and the Bituminous Coal Operators Association (“BCOA”), as permitted by law. In the event of termination, the Trustees shall first satisfy the obligations of the Plan. Any remaining assets will be distributed in a manner consistent with the purpose of the Plan. Termination shall not permit any part of the Plan to be used for, or diverted to, purposes other than the exclusive benefit of the participants.

## **SUPPLEMENTARY INFORMATION**

**United Mine Workers of America 1992 Benefit Plan**  
**Form 5500 Schedule H, Line 4i - Schedule of Assets (Held at End of Year)**  
**EIN: 52-1805437 Plan Number: 501**  
**December 31, 2024**

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<u>(a)</u>	<u>(b) Identity of Issuer, Borrower, Lessor, or Similar Party</u>	<u>(c) Description of Investment Including Maturity Date, Rate of Interest Collateral, Par, or Maturity Value</u>	<u>(d) Cost</u>	<u>(e) Current Value</u>
	<b><u>Registered Investment Companies</u></b>			
	DFA Invt Dimensions Group Inc Fxd Income Portfolio	Mutual fund	\$ 2,046,688	\$ 2,080,027
*	MFB Northern Instl Fds Treas Portfolio Premier CI	Money market	4,398,878	4,398,878
	MFC Ishares TR Fltg Rate NT ETF	Exchange Traded Fund	18,591,958	18,627,575
	Vanguard Fixed Income Secs Fd Ultra Short Term Bd FD	Mutual fund	<u>15,953,733</u>	<u>16,012,122</u>
			<u>\$ 40,991,257</u>	<u>\$ 41,118,602</u>

See Independent Auditor's Report.

**United Mine Workers of America 1992 Benefit Plan**  
**Form 5500 Schedule H, Line 4j - Schedule of Reportable Transactions**  
**EIN: 52-1805437 Plan Number: 501**  
**Year Ended December 31, 2024**

(a) Identity of Party Involved	(b) Description of Asset (Include Interest Rate and Maturity in Case of a Loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expenses Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
<b>Single transactions:</b>								
Northern Trust	DFA Invt Dimensions Group Inc Fxd Income Portfolio	36,000,000	N/A	N/A	N/A	36,000,000	36,000,000	N/A
Northern Trust	DFA Invt Dimensions Group Inc Fxd Income Portfolio	N/A	10,000,000	N/A	N/A	9,990,244	10,000,000	9,756
Northern Trust	DFA Invt Dimensions Group Inc Fxd Income Portfolio	N/A	11,000,000	N/A	N/A	10,957,198	11,000,000	42,802
Northern Trust	DFA Invt Dimensions Group Inc Fxd Income Portfolio	N/A	10,000,000	N/A	N/A	10,000,000	10,000,000	-
Northern Trust	DFA Invt Dimensions Group Inc Fxd Income Portfolio	N/A	6,000,000	N/A	N/A	5,986,330	6,000,000	13,670
Northern Trust	DFA Invt Dimensions Group Inc Fxd Income Portfolio	N/A	3,000,000	N/A	N/A	2,965,820	3,000,000	34,180
Northern Trust	Vanguard Ultra-Short-Term Bond Fund Adm	N/A	5,000,000	N/A	N/A	4,989,662	5,000,000	10,338

See Independent Auditor's Report.

**United Mine Workers of America 1992 Benefit Plan**

**EIN 52-1805437**

**Plan No. 501**

**Plan Year Ended December 31, 2024**

**Form 5500, Schedule H, Part III**

**Financial Statements used to formulate IQPA's opinion**

**The entire report has been attached to the Accountant's Opinion**

**United Mine Workers of America 1992 Benefit Plan**

**EIN 52-1805437**

**Plan No. 501**

**Plan Year Ended December 31, 2024**

**Form 5500, Schedule H, Part IV, Line 4i  
Schedule of Assets (Held at End of Year)**

**See attachment to the Audit Report attached at Accountant's Opinion titled Schedule  
of Assets (Held at End of Year)**

**United Mine Workers of America 1992 Benefit Plan**

**EIN 52-1805437**

**Plan No. 501**

**Plan Year Ended December 31, 2024**

**Form 5500, Schedule H, Part IV, Line 4j**

**Schedule of Reportable Transactions**

**See attachment to the Audit Report attached at Accountant's Opinion titled Schedule of Reportable Transactions.**

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

Department of the Treasury Internal Revenue Service

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

2024

Department of Labor Employee Benefits Security Administration

Complete all entries in accordance with the instructions to the Form 5500.

Pension Benefit Guaranty Corporation

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: [X] a multiemployer plan [ ] a multiple-employer plan... B This return/report is: [ ] a single-employer plan [ ] a DFE... C If the plan is a collectively-bargained plan, check here... [X] D Check box if filing under: [X] Form 5558 [ ] automatic extension [ ] the DFVC program E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here... [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan: United Mine Workers of America 1992 Benefit Plan
1b Three-digit plan number (PN): 501
1c Effective date of plan: 02/01/1993
2a Plan sponsor's name (employer, if for a single-employer plan): Board of Trustees, United Mine Workers of America 1992 Benefit Plan
2b Employer Identification Number (EIN): 52-1805437
2c Plan Sponsor's telephone number: (202) 521-2200
2d Business code (see instructions): 212110

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature, Date, Name. Rows include Michael Buckner (plan administrator) and Michael O. McKown (employer/plan sponsor).

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN  <b>3c</b> Administrator's telephone number
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<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN  <b>4d</b> PN
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<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b> 4,464
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<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).	
<b>a(1)</b> Total number of active participants at the beginning of the plan year .....	<b>6a(1)</b>
<b>a(2)</b> Total number of active participants at the end of the plan year .....	<b>6a(2)</b>
<b>b</b> Retired or separated participants receiving benefits .....	<b>6b</b> 4,019
<b>c</b> Other retired or separated participants entitled to future benefits .....	<b>6c</b>
<b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....	<b>6d</b> 4,019
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....	<b>6e</b>
<b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....	<b>6f</b>
<b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....	<b>6g(1)</b>
<b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....	<b>6g(2)</b>
<b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....	<b>6h</b>

<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	<b>7</b> 43
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**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:  
 4A 4E

<b>9a</b> Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

(1)  **R** (Retirement Plan Information)

(2)  **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3)  **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

(4)  **DCG** (Individual Plan Information) – Number Attached \_\_\_\_\_

(5)  **MEP** (Multiple-Employer Retirement Plan Information)

**b General Schedules**

(1)  **H** (Financial Information)

(2)  **I** (Financial Information – Small Plan)

(3)  **A** (Insurance Information) – Number Attached \_\_\_\_\_

(4)  **C** (Service Provider Information)

(5)  **D** (DFE/Participating Plan Information)

(6)  **G** (Financial Transaction Schedules)

**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

If "Yes" is checked, complete lines 11b and 11c.

**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

**11c** Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_