COAL MINE COMPENSATION RATING BUREAU
OF PENNSYLVANIA

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CHARLES A. ROMBERGER
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November 13, 2026

The Honorable Michael Humphreys
Insurance Commissioner
Pennsylvania Insurance Department
1311 Strawberry Square
Harrisburg, PA 17120

Attention: Michael McKenney, Director of P&C Rate and Policy Form Review

RE: Proposal CM-1-2026
Revised Loss Costs for Traumatic, State Occupational Disease
And Federal Occupational Disease
To Be Effective: April 1, 2027

Dear Commissioner Humphreys:

Enclosed for your review and approval is the annual filing of Loss Costs by the Coal Mine Compensation Rating Bureau of Pennsylvania ("CMCRB"). This filing is made in accordance with Article VII of the Pennsylvania Workers' Compensation Act.

Exhibit I-A-M displays the proposed changes by classification and by coverage. Overall, the proposed change in Manual Loss Costs is -4.7%. By coverage, the proposal requests a change of -4.9% for Traumatic, a change of -6.8% for State Occupational Disease ("SOD") and a change of -2.3% for Federal Occupational Disease ("FOD").

The Proposed Traumatic Loss Costs are decreasing overall by $0.15 from $3.07 to $2.92. The overall experience is being driven by the following considerations:

- Indemnity Loss Development Factors changed by year from -1.1% to +1.7%.
- Indemnity Loss Trend Annual Factor decreased from -4.2% to -4.8%. This decrease results in trend factor changes that vary by year from -4.1% to -1.7%.
- Medical Loss Development Factors changed by year from +0.4% to +2.4%.
- Medical Loss Trend Annual Factor decreased from -4.3% to -4.4%. This decrease results in trend factor changes that vary by year from -0.7% to -0.3%.
- The replacement of Accident Year 2020 experience with Accident Year 2025 experience in the five (5) year Traumatic Loss Cost analysis.
    - For the April 1, 2026 filing, the Accident Year 2020 Loss Cost was estimated to be $3.58.
    - For the April 1, 2027 filing, the Accident Year 2025 Loss Cost is estimated to be $2.64 with Indemnity and Medical decreasing by 33% and 11% respectively.

The Proposed SOD Loss Costs are decreasing overall by $0.05 from $0.74 to $0.69. The overall experience is being driven by the following considerations:

- For all classes combined, claim frequency changed by -10.5%.
- For all classes combined, claim severity changed by 2.5%.

The Proposed FOD Loss Costs are decreasing overall by $0.02 from $0.86 to $0.84. The overall experience is being driven by the following considerations:

- For all classes combined, Basic claim frequency changed by -5.6%.
- For all classes combined, Excess claim frequency changed by -9.5%.
- For all classes combined, Basic claim severity changed by 2.9%.
- For all classes combined, Excess claim severity changed by 0.8%.

This Proposal consists of this cover letter, the enclosed Actuarial Report and Filing Exhibits. The Filing Exhibits were prepared by CMCRB staff who have extensive experience in this regard. This cover letter and the Actuarial Report follow the organization that was used in last year's filing. Revisions to the Filing Exhibits from last year's filing are discussed in the Summary of Significant Changes section of the Actuarial Report.

We ask for your approval of this filing on or before February 1, 2027. An approval in this timeframe facilitates the required notices and advanced issuance of revised employer rate cards, noting the applicable loss costs and rating plan values.

The CMCRB will be pleased to discuss any issues raised by the Department. Please feel free to contact me if additional information or discussion is necessary.

Sincerely,

Charles A. Romberger, ACAS, MAAA, CPCU, ARM
Executive Director

Actuarial Report
Regarding the CMCRB's April 1, 2027 Loss Cost Filing

Introduction

I, Charles A. ("Chuck") Romberger, am the Executive Director of the Coal Mine Compensation Rating Bureau of Pennsylvania ("CMCRB"). I am a member of the American Academy of Actuaries and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. I offer this report in support of the CMCRB's proposed April 1, 2027 Loss Cost Filing. In this filing, the CMCRB proposes revisions to Loss Costs for Traumatic, State Occupational Disease ("SOD") and Federal Occupational Disease ("FOD") classifications under the CMCRB's jurisdiction to be effective April 1, 2027.

This report and the associated filing exhibits present information that demonstrate the fairness and reasonability of the proposed loss costs and show the CMCRB's continued use of accepted actuarial procedures and application of sound actuarial judgment.

I note that Mr. Dean Van Sant participated in the preparation of this report and the associated Filing Exhibits. Mr. Van Sant has extensive experience in this regard.

The remainder of this report consists of the following sections:

- The Executive Summary provides a discussion about the overall changes in Loss Costs and the sources of those changes contained in this filing by coverage (i.e., Traumatic, SOD and FOD). It also identifies "Other Items" that are typically of interest (e.g., the Employer Assessment Factor).
- The Summary of Significant Changes identifies and briefly discusses the significant changes in methods and assumptions from the CMCRB's prior loss cost filing.
- The Discussion of Filing Exhibits addresses the content of all the Filing Exhibits and is arranged in Filing Exhibit order.
- The Disclosures section identifies and briefly discusses topics that broadly apply to all areas of this report and presents considerations or limitations related to the use of these findings.
- Appendices
    - Appendix A provides a discussion about late reported Auger data.
    - Appendix B provides a discussion about supplemental Occupational Disease Award Ratio data.

Sincerely,



Charles A. Romberger, ACAS, MAAA, CPCU, ARM
Executive Director, CMCRB

Executive Summary

This report and the associated filing exhibits provide the CMCRB's proposal for loss costs to be effective on April 1, 2027, which is twelve (12) months from the last approved loss costs. The proposed loss costs are based on the annual review of data by coverage (i.e., Traumatic, SOD, and FOD – Basic and Excess) and by classification for the ten (10) coal mine classifications under the CMCRB's jurisdiction.

For all classifications combined, this filing proposes the following changes in loss costs by coverage and in Total (i.e., all coverages combined). This information can also be found on Exhibit I-A-M, Page 2 (Grand Total section).

	Current Loss Cost	Proposed Loss Cost	Change in Loss Costs
Traumatic	$ 3.07	$ 2.92	-4.9%
SOD	0.74	0.69	-6.8%
FOD (Basic & Excess)	0.86	0.84	-2.3%
Total	$4.67	$4.45	-4.7%

The remainder of this Executive Summary provides a discussion section for each type of coverage and a discussion section for "Other Items."

Traumatic Loss Costs

The Current Traumatic Loss Cost for all classes combined is $3.07 based on 2025 payroll distribution. The Proposed level is $2.92 or a change of -4.9%.

The key drivers of the change to Traumatic Loss Costs can be identified by comparing Exhibit V-B Page 1 for the April 1, 2027 filing to the April 1, 2026 filing. These drivers include:

- Indemnity Loss Development Factors changed by year from -1.1% to +1.7%.
- Indemnity Loss Trend Annual Factor decreased from -4.2% to -4.8%. This decrease results in trend factor changes that vary by year from -4.1% to -1.7%.
- Medical Loss Development Factors changed by year from +0.4% to +2.4%.
- Medical Loss Trend Annual Factor decreased from -4.3% to -4.4%. This decrease results in trend factor changes that vary by year from -0.7% to -0.3%.
- The replacement of Accident Year 2020 experience with Accident Year 2025 experience in the five (5) year Traumatic Loss Cost analysis.
    - For the April 1, 2026 filing, the Accident Year 2020 Loss Cost was estimated to be $3.58.
    - For the April 1, 2027 filing, the Accident Year 2025 Loss Cost is estimated to be $2.64 with Indemnity and Medical decreasing by 33% and 11% respectively.

These drivers generally decrease the Indemnity indication and the Medical indication. The Indemnity indication changed by -8.6%, from $1.85 to $1.69; while the Medical indication changed by -2.2%, from $0.93 to $0.91. Prior to the application of credibility and capping

changes at +/- 25% by class, the Total Traumatic indication changed by -6.5%, from $2.78 to $2.60. The Total indication may not equal the sum of the parts due to rounding.

Credibility and capping procedures are applied on Exhibit V-A Page 1 to the Indicated Unloaded Loss Costs to produce the Proposed Unloaded Loss Costs which are also displayed on Exhibit II. Exhibit II shows the Proposed Unloaded Loss Costs Percent Change (after Credibility and Capping) for all classes combined is -4.2%. Also, the totals on Exhibit II are the result of using payroll for the most recent accident year as weights while the totals on Exhibit V-B Page 1 are the result of using payroll for the most recent five (5) accident years as weights. Capping at -25% was utilized for the Anthracite Surface, Bituminous Surface and Anthracite Co-Gen classes. Capping at +25% was utilized for the Auger class.

State Occupational Disease (SOD) Loss Costs

The Current State Occupational Disease Loss Cost for all classes combined is $0.74 based on 2025 payroll distribution. The Proposed level is $0.69 or a change of -6.8%.

The key drivers of this change can be identified by comparing Exhibit III for the April 1, 2027 filing to the April 1, 2026 filing. These drivers include:

- For all classes combined, claim frequency changed by -10.5%. By class, frequency changes varied from -15.0% to 4.1%.
- For all classes combined, claim severity changed by 2.5%. By class, severity changes varied from 0.3% to 3.8%.
- All Class changes were within +/- 25%, so capping was not used.
- The net change in Proposed Loss Costs may not equal the product of the claim frequency change and claim severity change because of capping at +/- 25% in prior filings.

Federal Occupational Disease (FOD) – Basic/Excess – Loss Costs

The Current Federal Occupational Disease Basic/Excess Loss Cost for all classes combined is $0.86 based on 2025 payroll distribution. The Proposed level is $0.84 or a change of -2.3%.

The Federal component of the filing consists of two parts, the Federal Basic and the Federal Excess as follows:

	Current Loss Cost	Proposed Loss Cost	Change in Loss Costs
Basic	$ 0.72	$ 0.72	0.0%
Excess	0.14	0.12	-14.3%
Total	$0.86	$0.84	-2.3%

The Proposed Loss Costs are shown in Column (5) of Exhibit IV separately for Basic and Excess and in Total. The Currently Approved Unloaded Loss Costs are shown in Total (i.e., Basic and Excess combined) in Column (2) of Exhibit IV. The Total Current Loss Cost is split between Basic and Excess components using the Basic and Excess Loss Costs from Column (5) of Exhibit IV from the prior filing as weights.

The key drivers of this change can be identified by comparing Exhibit IV for the April 1, 2027 filing to the April 1, 2026 filing. These drivers include:

- For all classes combined, Basic claim frequency changed by -5.6%.
- For all classes combined, Excess claim frequency changed by -9.5%.
- For all classes combined, Basic claim severity changed by 2.9%.
- For all classes combined, Excess claim severity changed by 0.8%.
- All Class changes were within +/- 25%, so capping was not used.
- The net change in Proposed Loss Costs may not equal the product of the claim frequency change and claim severity change because these three values do not all carry the same number of significant digits and because of the capping at +/- 25% in current or prior filings.

Other Items

- The Small Business Advocate Assessment Ratio remained the same at 0.0002. See Exhibit XI. Although Exhibit I-B shows calculations that make provision for this load to our Manual Loss Costs, we note that given the magnitude of this value and the number of significant digits that are carried in our Loss Costs, this calculation does not change our Loss Cost values for this filing.
- The Employer Assessment Factor changed from 2.18% (or 0.0218) to 2.52% (or 0.0252). See Exhibit XI. This amount is not loaded into the CMCRB's Manual Loss Costs, but is treated as a separate calculation in the determination of policy premium. This amount is the estimated provision for Pennsylvania's Administrative Fund, Subsequent Injury Fund, Supersedeas Fund and Uninsured Employer Guaranty Fund.
- The overall Catastrophe Loss Cost provision changed from $0.18 based on 2025 Payroll weights to $0.14. See Exhibit XII-A. By class, the following amounts are loaded into the CMCRB's Manual Loss Costs:
    - The provision for Surface Classes changed from $0.05 to $0.04,
    - The provision for Auger changed from $0.14 to $0.12 and
    - The provision for Underground Classes changed from $0.33 to $0.27.
- The Experience Rating Plan parameters required a change to the Off-Balance Factor from 0.9589 to 0.9349. This factor is not included in the CMCRB's Manual Loss Costs, but is incorporated into the Experience Rating Plan's Rating Formula.
- The Merit Rating Plan Off-Balance Factor changed remained at 1.0000. See Exhibit XIV-A, Page 1. This amount is loaded into the CMCRB's Manual Loss Costs.
- The Safety Committee Credit Off-Balance Factor changes from 1.0244 to 1.0228. See Exhibit XIV-B. This amount is loaded into the CMCRB's Manual Loss Costs.

Summary of Significant Changes from Last Year's Filing

Many Exhibits show that the payroll for the Coke Class for Accident Years 2021 through 2025 is $0. The Exhibit X series documents that the payroll for the Coke Class decreased significantly from 2019 to 2020 from $4,466,971 to $313,587, then subsequently decreased to $0 for 2021. However, based on a recent Classification Determination in conjunction with the PCRB, the CMCRB expects Coke data to be reported for 2026, but we haven't received any data for this new insured for the purposes of this filing.

Changes to Previously Reported Data due to late reporting:
One carrier submitted late statistical reports for two insureds. These reports resulted in changes to data that was included in prior filings. The changes to data from last year's filing to this filing are:

1) Concerning Payrolls for Accident Years 2021 through 2024:
    a. Anthracite Surface increased for 2024 at first report level by 92,822.
    b. Auger increased for 2021 at first through fourth report levels by 185,392.
    c. Auger increased for 2022 at first through third report levels by 529,603.
    d. Auger increased for 2023 at first and second report levels by 325,303.
    e. Auger increased for 2024 at first report level by 500,406.
    f. All classes combined increased for 2021 through 2024 at all report levels by 0.1% to 0.2%.
2) Concerning Traumatic Incurred Indemnity Losses for Accident Year 2022:
    a. Auger increased:
        i. At first report level, by 85,555,
        ii. At second report level, by 110,555,
        iii. At third report level, by 390,985, and
    b. All classes combined increased between 2.7% to 8.6% across these report levels.
3) Concerning Traumatic Incurred Medical Losses for Accident Year 2022:
    a. Auger increased:
        i. At first report level, by 99,753,
        ii. At second report level, by 74,753,
        iii. At third report level, by 71,371, and
    b. All classes combined increased between 2.9% to 3.6% across these report levels.

For additional concerns and treatment of the above referenced Auger data, refer to Actuarial Report – Appendix A.

Changes to Previously Reported Data for reasons other than late reporting:
Another carrier submitted revisions to previously reported Traumatic loss values due to subrogation received on three claims. The changes to data from last year's filing to this filing are each related to the Bituminous Underground class and are:

1) Traumatic Indemnity Incurred Losses decreased for 2022 at third report level by $304.
2) Traumatic Indemnity Incurred Losses decreased for 2023 at first and second report levels by $44,818 and $39,446 respectively or 1.1% and 0.6% for all classes combined.
3) Traumatic Medical Incurred Losses decreased for 2023 at first and second report levels by $11,670 and $865 respectively or 0.3% and 0.0% for all classes combined.

For the pages in the Exhibit V-E series, the CMCRB continues to believe that it is appropriate to limit large losses at $1,250,000 in the preparation of data for trend analyses. For this filing, there is a claim that exceeds this threshold which was not the situation for the prior filing. The treatment of this claim is documented on Exhibit V-E Page 3.

Concerning the Exhibit VI series, the CMCRB expanded Exhibit VI-E, Pages 1 and 2, to display data from 20th Report Level to 35th Report Level. The prior filing provided data from 20th Report Level through 34th Report Level.

On Exhibit VII-B-2, the CMCRB previously selected the Award Ratio for all classes combined to be the Award Ratio for each class given the limited number of claims for most classes. This filing introduces an Adjustment Factor to the all classes combined Award Ratio that is discussed in Appendix B to this report. The Adjusted Award Ratio is now proposed to be the Award Ratio for each class.

On Exhibit VIII-B-2, the CMCRB previously selected the Award Ratio for each of the Four Standard Classes (i.e., both Underground and both Surface classes) to be the Award Ratio for those classes and selected the Award Ratio for all classes combined to be the Award Ratio for the remaining six classes. Similar to Exhibit VII-B-2, this filing introduces an Adjustment Factor to the all classes combined Award Ratio that is derived in Appendix B to this report. The Adjusted Award Ratio is now proposed to be the Award Ratio for each class.

On Exhibit VIII-C Pages 7 and 8, the Classification Adjustment Factors (line B) were revised based on a review of claim counts by classification as follows:

	Coke	Auger	Anthracite Co-Gen	Bituminous Co-Gen	Anthracite Prep Plant	Bituminous Prep Plant
	0154	0157	0181	0182	0183	0184
Proposed Factor	0.2000	0.5000	0.6000	0.3000	0.8000	0.5000
Prior Factor	0.2000	0.5000	0.6000	0.3000	0.8000	0.4000

On Exhibit X-E Pages 1 through 5, we changed our approach to the selection of payroll development factors. Our longstanding approach to select payroll development factors relied upon the following guidelines:

1) That there will not be any development beyond 36 months (or beyond 2nd to 3rd report level),
2) That there will not be any negative development (or factors below 1.0000),
3) That selected payroll development factors will be guided by 5-year averages, but that any data points that seem like outliers will not influence the selected payroll development factors (e.g., the payroll development factor for Anthracite Underground for 2022 for 1st to 2nd report was 1.0733),
4) Points #1 through #3 above only apply to the selection of payroll development factors. Otherwise, it should be understood that the actual reported payroll values are utilized.

Given what seems to be a change in the payroll development noted for 1st to 2nd report in the data for both 2023 and 2024, we based the selected payroll development factors on the 2-year averages of these factors in lieu of our customary 5-year averages. This change results in:

1) The estimated payroll for 2025 being 3.95% higher and
2) The estimated payroll for 2021 through 2025 being 0.85% higher.

Exhibit XIII-C was deleted. The Proposed Limited (Experience) Mods are now included on the Exhibit XIII-B pages where a new column has been added for this purpose.

As referenced above, the CMCRB is reintroducing Appendix A and Appendix B for this filing. These Appendices are attached to and form a part of this report.

Most Filing Exhibits were updated from the CMCRB's prior loss cost filing either by adding the data for the newest available Accident Year and deleting the data for the oldest Accident Year or by just adding the data for the newest available Accident Year.

Discussion of Filing Exhibits

Many of the Filing Exhibits provide various totals and subtotals that are derived using current estimates of Developed Payrolls or Miner Years as weights. These totals and subtotals may differ from totals and subtotals shown in prior filings as the weights can and do change.

Exhibit I – Current and Proposed Loss Costs

The I-A-M pages provide comparisons of the currently Approved Manual Loss Costs and the Proposed Manual Loss Costs by classification.

The I-A-UL pages provide comparisons of the currently Approved Unloaded Loss Costs and the Proposed Unloaded Loss Costs in the same format as the I-A-M pages. However, I-A-UL also includes a third page that presents the loss cost limitations by classification and by coverage.

The I-B pages present the Proposed Unloaded Loss Costs after limitations (see the I-A-UL discussion above), the loading of the Catastrophe Loss Costs, the application of the various Off-Balance factors and the Proposed Loaded Loss Costs (or Proposed Manual Loss Costs).

In addition to providing Loss Costs by classification and by coverage, the pages in Exhibit I also provide various totals and subtotals that are derived using the Developed Payrolls for the most recent Accident Year as weights.

Exhibit II – Traumatic Loss Cost Indications

This page presents the currently Approved Unloaded Loss Costs, the Indicated Unloaded Loss Costs, and the Proposed Unloaded Loss Costs by classification. Changes from the currently Approved Unloaded Loss Costs to the Indicated Unloaded Loss Costs are capped or limited to +/- 25% to derive the Proposed Unloaded Loss Costs by classification.

This page also displays various totals and subtotals that are derived using the Developed Payrolls for the most recent Accident Year as weights.

Exhibit III – State Occupational Disease Loss Cost Indications

This page presents the currently Approved Unloaded Loss Costs, the Indicated Loss Costs (the Indicated Loss Costs are the products of the Indicated Average Frequencies and the Indicated Average Severities) and the Proposed Loss Costs by classification. The Proposed Loss Costs equal the Indicated Loss Costs except where changes are limited to +/-25%.

This page also displays various totals and subtotals that are derived using the Developed Payrolls for the most recent Accident Year as weights.

Exhibit IV – Federal Occupational Disease Loss Cost Indications

This page presents the currently Approved Unloaded Loss Costs, the Indicated Loss Costs (the Indicated Loss Costs are the sums of the products of the Indicated Average Frequencies and the Indicated Average Severities for FOD Basic and FOD Excess) and the Proposed Loss Costs (i.e., Loss Costs w/ Limitation 25%) by classification. The Proposed Loss Costs equal the Indicated Loss Costs except where changes are limited to +/-25%.

This page also displays various totals and subtotals that are derived using the Developed Payrolls for the most recent Accident Year as weights.

Exhibit V – Traumatic Loss Information

This section of the filing produces the Proposed Traumatic Unloaded Loss Costs by classification.

A. Page 1 displays the derivation of the Proposed Traumatic Unloaded Loss Costs by classification. This process begins with the Indicated Traumatic Loss Costs developed in Exhibit V-B. The Indicated Traumatic Unloaded Loss Costs are credibility weighted with the currently Approved Traumatic Unloaded Loss Costs trended to the current valuation level. After the application of credibility, the Indicated Traumatic Unloaded Loss Costs are further limited to changes of +/-25% to produce the Proposed Traumatic Unloaded Loss Costs.

   In addition to providing Traumatic Loss Costs by classification, this page also provides various totals and subtotals that are derived using the Developed Payroll shown in the column with these totals and subtotals as weights.

   For this filing, the Five Year Expected Losses for the Surface Anthracite Class was selected to be the full credibility standard (i.e., 100% credibility or 1.00). For the other classes, the credibility factor for each classification is obtained as the ratio of the Five Year Expected Losses of a given class to Five Year Expected Losses for Surface Anthracite raised to the ½ power. The selection of the full credibility standard is consistent with the April 1, 2025 and April 1, 2026 Filings. Prior to the April 1, 2025 Filing, the full credibility standard was assigned to the smallest Five Year Expected Losses of the three Major Classifications.

   The complement of the credibility is assigned to the currently Approved Traumatic Unloaded Loss Cost adjusted or trended to the current valuation level. The adjustment or on-level factor is the weighted average of the Indemnity and Medical Trends contained in this filing, weighted by the five (5) year Indemnity and Medical Ultimate Losses from Exhibit V-B, Page 1.

   Page 2 shows the derivation of the Indicated Traumatic Unloaded Loss Cost for the Underground Anthracite classification. This value is derived by a different process since this classification has minimal experience for the five (5) most recent Accident Years. This is the same procedure that was used in last year's filing.

B. These pages show the derivation of the Indicated Traumatic Unloaded Loss Costs by Classification. This process begins with the Reported Losses separately shown for Indemnity and Medical for the five (5) most recent Accident Years. It applies Loss Development and Trend Factors to adjust Reported Losses to Ultimate Losses. Finally, it compares Ultimate Losses to Developed Payroll to produce indicated Loss Costs by Accident Year and in Total. Page 1 shows the Total for All Classifications Combined. Pages 2, 6, and 14 show subtotals for the noted classification groupings.

   The inclusion of claims in excess of $1,250,000 has been limited on these pages. For this filing, Page 3b displays the calculations related to this limitation.

C. This page shows the selected Traumatic Annual Trend Factors separately for Indemnity and Medical losses that are derived from Exhibit V-D, Pages 1 and 2. Since the Annual Trend Factors are applied separately to the five (5) most recent Accident Years, the page also shows the Trend Period for each of those five (5) years and the Trend Factor for each Accident Year.

   In addition to traditional trend factors and calculations, this page also allows for adjustments related to other changes. In prior filings, adjustments were made related to HB 1846 of 2014 and HB 1840 of 2018. For this filing, similar adjustments were considered to not be necessary with these columns reserved for future use as needed.

D. These pages show the derivation of the Traumatic Loss Trend factors. Each page provides the data and analysis under consideration for each type of trend.
   - Page 1 displays Indemnity and Funeral Loss Ratio Trend.
   - Page 2 displays Medical (all claims) Loss Ratio Trend.
   - Page 3 displays Indemnity and Funeral Claim Frequency Trend. Indemnity claim counts are used as the measure for frequency and represent claims with indemnity and medical reported losses. Medical only claim counts are not used here to reduce the volatility that is typically associated with these types of claims. However, Medical only claim counts and amounts are included in the Medical (all claims) Loss Ratio Trend and Medical (all claims) Loss Severity Trend (or Pages 2 and 5 of this series.)
   - Page 4 displays Indemnity and Funeral Loss Severity Trend.
   - Page 5 displays Medical (all claims) Loss Severity Trend.

   Each of the pages in this series displays the following information:
   - The data that serves as the basis for the various trend estimations
   - Twelve geometric mean estimates and twelve regression estimates each beginning and ending with the years as indicated
   - Actual results over three spans of time (i.e., 3-year, 5-year, and 9-year) on both straight and weighted average bases.
   - Trended (and adjusted) results over three spans of time (i.e., 3-year, 5-year, and 9-year) on both straight and weighted average bases.

The CMCRB notes that our database is very small and inherently volatile especially with respect to Traumatic loss trend estimation techniques. Oftentimes, the selection of the years that are used to begin or end a loss trend estimation technique significantly changes the trend estimate that is produced. This is not a new observation, but one that deserves consideration.

In calculating and making trend selections, the CMCRB considers several basic assumptions or observations that include, but are not limited to, the following:

- Claim Frequency Trend – The CMCRB notes that a modest negative claim frequency trend has existed in Pennsylvania for over 20 years and that this is evident in the CMCRB's data and in the PCRB's data. The CMCRB also understands that this phenomenon exists in W.C. data outside of Pennsylvania, but that this phenomenon might not be as consistent outside of Pennsylvania.
- Indemnity Severity Trend – The CMCRB believes that Indemnity Severity Trend is most influenced by wage inflation. However, other conditions or circumstances also influence Indemnity Claim Severity that are more difficult to quantify (e.g., mix of injury severities under consideration).
- Medical Severity Trend – The CMCRB believes that Medical Severity Trend is most influenced by medical cost and utilization inflation. However, like Indemnity Claim Severity, Medical Claim Severity is also influenced by other conditions or circumstances that are more difficult to quantify (e.g., mix of injury severities under consideration).
- Indemnity and Medical Severity Trend relationship – The CMCRB generally expects medical cost and utilization inflation to exceed wage inflation and that Indemnity Severity Trends will usually be slightly lower than Medical Severity Trends.
- Although the CMCRB believes that the reasoning of the assumptions listed above is sound and generally well accepted, the CMCRB also believes that actual data should be utilized to the extent that it seems reliable and reasonable.

The CMCRB prepares a variety of trend estimates based on a review of metrics from actual data for the ten most recent Accident Years. The selected trend assumptions are then applied to the most recent five Accident Years. The newest Accident Year is least affected by the selected trend assumptions, while the oldest Accident Year is most affected. See Exhibit V-C for the calculations that support this statement.

Essentially, each of the five most recent Accident Years produces an estimate of the Loss Costs (or the Claim Frequencies or Claim Severities) that are under consideration. Consequently, the CMCRB expects the trended results for the five most recent Accident Years to be randomly scattered around a horizontal straight line. Of course, with a limited database, actual results can and do vary from this expectation.

Traumatic Trend Factor Selections

- The CMCRB prefers to separately review and select Claim Frequency Trends and Indemnity and Medical Claim Severity Trends and to compare these results with

separately calculated Indemnity and Medical Loss Ratio Trends. Beginning in this manner, the CMCRB made the following selections:
  - a Claim Frequency Trend of -8.00%,
  - an Indemnity Claim Severity Trend of 4.50% and
  - a Medical Claim Severity Trend of 4.00%.
- These selections imply the following Loss Ratio Trends:
  - For Indemnity, a trend of -3.9% and
  - For Medical, a trend of -4.3%.
- Given these implied Loss Ratio Trend indications and in light of the directly calculated Loss Ratio Trend indications, the CMCRB selected the following Loss Ratio Trends:
  - For Indemnity, a trend of -4.8% and
  - For Medical, a trend of -4.4%.

To offer some context concerning these Loss Ratio Trends, the CMCRB notes the following Loss Ratio Trend values from the April 1, 2026 Filing cycle:

- The CMCRB's selected Indemnity Loss Ratio trend was -4.2% compared to the PCRB's value of -3.4%.
- The CMCRB's selected Medical Loss Ratio trend was -4.3% compared to the PCRB's value of -3.8%.
- While these prior values are not binding or determinative in and of themselves, we offer them as a reasonability check for the purposes of the current filing.

E. Page 1 provides a summary of the Traumatic Indemnity and Funeral Losses. Page 2 provides a summary of the Traumatic Medical (all claims) Losses. The data on these pages support calculations on the Exhibit V-D pages.

On Page 3, an individual Traumatic claim reported for Accident Year 2025 that exceeds $1,250,000 after loss development is limited and proportioned based on reported indemnity and medical losses. The CMCRB believes that limiting claims in this manner helps to stabilize the trend indications. Note that for the April 1, 2026 Filing, there were not any claims that exceeded the noted threshold.

F. These pages show the derivation of the Selected Age-to-Age Loss Development Factors separately for Traumatic Indemnity and Medical Incurred Losses. The Selected Factors are based on the Average of Middle Four (Development) Factors which are developed on Pages VI-A and VI-B for Indemnity and Medical respectively. The Selected Age-to-Age Factors are Accumulated in Column 8 to produce Selected Age-to-Ultimate Loss Development Factors. The Age-to-Ultimate Factors include a "tail" provision for loss development beyond 20th report level.

For Indemnity Incurred Losses, the Age-to-Ultimate Factors changed as follows for:

- 1:2 (1st report to ultimate) 1.7%,
- 2:3 (2nd report to ultimate) 1.1%,
- 3:4 (3rd report to ultimate) 0.4%,

- 4:5 (4th report to ultimate) -1.1%,
- 5:6 (5th report to ultimate) -0.6% and
- 6th report to ultimate and beyond in the range of -0.7% to 0.3%.

For Medical Incurred Losses, the Age-to-Ultimate Factors changed as follows for:

- 1:2 (1st report to ultimate) 2.4%,
- 2:3 (2nd report to ultimate) 1.7%,
- 3:4 (3rd report to ultimate) 1.2%,
- 4:5 (4th report to ultimate) 0.4%,
- 5:6 (5th report to ultimate) 0.5% and
- 6th report to ultimate and beyond in the range of -0.3% to 0.4%.

G. This page displays the Age-to-Age Indemnity Incurred Loss Development Factors from the most recent PCRB filing. The PCRB's Tail Factor (or "20 to Ult" Factor) is averaged with the CMCRB's Tail Factor from Exhibit VI-E Page 1 to calculate the Selected Tail Factor.

H. This page displays the Age-to-Age Medical Incurred Loss Development Factors from the most recent PCRB filing. The PCRB's Tail Factor (or "20 to Ult" Factor) is averaged with the CMCRB's Tail Factor from Exhibit VI-E Page 2 to calculate the Selected Tail Factor.

Exhibit VI – Traumatic Loss Development

The CMCRB notes that Act 44 of 1993 and Act 57 of 1996 significantly affected Traumatic Indemnity and Medical benefit levels and claim settlement practices and consequently Traumatic Loss Development data reported to the CMCRB. The CMCRB's prior filings included calculations and adjustments to address these effects to its reported loss development data in the various pages of Exhibit VI. For the pages in Sections A – D, the CMCRB notes that all the years under consideration in these exhibits (i.e., 2001 through 2025) are expected to be fully incurred and reported on post-Act 44 and post-Act 57 levels and that the related calculations and adjustments are no longer shown on these pages. For the pages in Section E, the CMCRB notes that the changes in this experience (e.g., 1991 at 20th Report Level is as of 4-30-2011) on these pages is also expected to be reported on post-Act 44 and post-Act 57 levels.

A. This page displays Reported Traumatic Indemnity Incurred Losses by Accident Year and by Report Level. It also shows the report-to-report Development factors, as well as the averaging and selection of report-to-report factors (i.e., the Average of Middle Four).

B. This page displays Reported Traumatic Medical Incurred Losses by Accident Year and by Report Level. It also shows the report-to-report Development factors, as well as the averaging and selection of report-to-report factors (i.e., the Average of Middle Four).

C. Page 1 displays Reported Traumatic Indemnity Incurred Claim Counts by Accident Year and by Report Level. It also shows the report-to-report Claim Count Development factors, the averaging and selection of report-to-report factors (i.e., the Average of Middle Four), the Cumulative Claim Count Development factors and the estimated Ultimate Claim Counts for each Accident Year.

   Page 2 displays Reported Traumatic Medical Only Incurred Claim Counts by Accident Year and by Report Level. Otherwise, the format follows the format of Page 1.

   Page 3 displays Reported Traumatic Medical Only Incurred Losses by Accident Year and by Report Level. The format is similar to Pages 1 and 2, except that only ten (10) report levels are displayed.

D. This page presents the Traumatic Indemnity and Medical Paid Loss information by Accident Year and Report Level arranged in traditional loss development format.

E. Page 1 supplements the data on Exhibit VI-A Page 1 and displays Reported Traumatic Indemnity Incurred Losses by Accident Year and by Report Level for Accident Years 1991 through 2006 from 20th Report Level to the most recent Report Level that is available. It also shows the report-to-report Development factors, as well as a Straight Average Result and two Weighted Average Results. The second Weighted Average was selected as the 20th:Ultimate Factor. Note that this development period is actually 20th to 35th, not 20th to Ultimate and that development beyond this period is possible (e.g., positive, negative or de minimis), but not included at this time.

   Page 2 is like Page 1 except that it displays Reported Traumatic Medical Incurred Losses by Accident Year and by Report Level. Otherwise, the Page 2 format, calculations and selection follow the format of Page 1.

Exhibit VII – SOD and FOD Excess Severity and Frequency

A. These five (5) pages show the Average SOD and FOD Excess Severities prior to adjustments for Act 57, adjustments for Act 57 and after adjustments for Act 57. One page is provided for each of the Four Major Classes and for the Other Classes combined.

   These pages display severity values (i.e., Average Amounts or Totals) that are summaries of the details found in Exhibit VII-E, Exhibit IX-A and Exhibit VII-G. These pages average the Base Scenario with the All Permanent Partial Scenario using weights of 100% and 0% respectively, since no claims have been reported as Permanent Partial.

   Sections “a” (After AMA Guidelines), “b” (Social Security Offset/Onset) and “c” (Pension Offset/Onset) are addressed in the discussion for Exhibit IX-A. See Exhibit IX-A for a discussion about these amounts.

   Section “d” (Combined Social Security and Pension Offsets/Onsets) recognizes the condition that the full amount of the pension is available as an Offset to the SOD benefit

with the constraint that the SOD benefit minus the Social Security and Private Pension Offsets must not be less than zero.

Section "e" (Wage Level Decrease/Increase) is no longer used.

Section "f" (Combined Social Security, Pension and Wage Level) presents percentages that are equivalent to the percentages in Section "d" since Section "e" is no longer used.

Section "g" (Combined Dollar Effect) summarizes the effect in dollars of the various Offsets and Onsets calculated on these pages.

B-1. Exhibit VII-B-1 Page 1 displays the derivation of the SOD Claim Frequencies by Classification on a Developed Payroll basis. This process begins with the Indicated Claim Frequencies on a Miner Year basis developed in Exhibit VII-B-2. The Indicated Claim Frequencies are credibility weighted with the currently Approved SOD Claim Frequencies trended (although the trend is 0%) to the current valuation level developed in Exhibit VII-B-1 Page 2. After the application of credibility, the Credibility Weighted Indicated SOD Claim Frequencies are converted to a Developed Payroll basis because the CMCRB publishes Loss Costs on a Payroll basis.

The Total of the Expected Awarded Claims for All Classes over the most recent 10 year period is assigned as the full credibility standard. The credibility factor for each classification is obtained as the ratio of the Expected Awarded Claims of a given class to the full credibility standard raised to the ½ power.

Exhibit VII-B-1 Page 2 displays the conversions of the Approved SOD Claim Frequencies from the prior filing that are on a Payroll basis to a Miner Year basis.

Both of these pages provide various totals and subtotals that are derived using Developed Payrolls or Estimated Miner Years as weights as indicated in the Source notes. The totals and subtotals may differ from prior filings as the weights can and do change.

B-2. The objective of these pages is to compare estimates of the Expected Ultimate Awarded Claims to a suitable exposure base. These pages display data on the number of SOD Claims that have been Reported as Awarded, Denied or Pending by Classification and with Subtotals and a Grand Total. Additionally, the IBNR Claim estimates from Exhibit VII-C are also displayed. IBNR and Pending claims are multiplied by an Award Ratio, since all reported claims do not result in payment awards.

For the exposure base, Developed Payrolls are converted to Estimated Miner Years. Subsequently, Claim Frequencies are calculated on a Miner Year (per 100 Miner Years) basis which began with the filing for April 1, 2011.

Converting Developed Payrolls to Estimated Miner Years, the (Wage) Adjustment Factors are needed since our data shows that workers in certain Bituminous Classes (i.e., Underground and Prep Plant) were paid at a higher rate than workers in other classes.

See Exhibit X-G for this analysis. The use of a single factor for all classes would overestimate the number of Miner Years in the cited classes and underestimate the number of Miner Years in other classes had a single factor been used to adjust the SAWW in the conversion process.

Given the limited number of claims in this data, each Class was given the Adjusted Award Ratio based on the Grand Total data. See Appendix B for further discussion about this adjustment.

The totals and subtotals that are displayed are additions of the Classes listed and may slightly differ from the results derived using the formula in the Source notes.

Federal Excess Frequencies are also calculated on these pages as the products of the State Frequencies times a Federal Excess Award Ratio of 40%. This ratio has been used since the April 1, 2004 filing (and possibly earlier) and remains comparable to the ratio of FOD Excess Awarded and Pending Claims to SOD Awarded and Pending Claims.

C. Pages 1 through 4 display SOD Reported Claims for the Four (4) Major Classifications. Page 5 displays SOD Reported Claims for the six (6) Other Classifications combined. Page 6 shows SOD Reported Claims for All Classifications combined.

   These pages show the procedure used to calculate Incurred But Not Reported (IBNR) Claims. Incremental Changes in Reported Claims are calculated and then converted to a percentage of Developed Payroll (in $Millions). The actual experience is averaged and then smoothed by ordering the actual data from largest to smallest.

   For the six (6) Other Classifications, the All Classifications estimates were used to arrive at the base IBNR. Pages 7 and 8 show the IBNR calculations for the Other Classifications. Adjustment Factors were used for each of the Other Classifications to lower the expected probability of having a SOD claim since the Other Classifications have produced fewer SOD claims and lower SOD claim frequencies than the All Classifications experience with one exception. The Adjustment Factor for Anthracite Prep Plant is greater than unity because this Class has produced higher claim frequencies than most of the other classifications. The adjustment factors were reviewed, but remain the same as the prior filing.

D. Omitted – Reserved for Future Use

E. This exhibit consists of six (6) subsections (i.e., a, b, c, d, e, and f). Each subsection consists of five (5) pages (one page for each of the Four Major Classes and one page for the Other Classes combined). The subsections show the following severities or severity adjustments:
   a – SOD – Before Act 57
   b – SOD – Social Security Offset
   c – SOD – Private Pension Offset
   d – Federal Excess OD – Before Offsets

e – Federal Excess OD – After Social Security Offset
f – Federal Excess OD – After Social Security and Private Pension Offsets

These pages begin by displaying the Sub-total of individual claim detail from Exhibit IX-A by claim status (i.e., Awarded-Permanent, Awarded-Commuted/Compromised, and Pending). Since Pending claims could be resolved by Commutation or Compromise, the probability of Commutation/Compromise is assigned to the Pending claims based on the mix of Commuted/Compromised claims in the Awarded claims. The severity for the expected Commuted/Compromised claims within the Pending claims is then adjusted by the difference between the Average Awarded Commuted/Compromised Severity and the Average Awarded Permanent Severity. This adjustment results in a lower SOD cost and a higher FOD Excess cost.

F. Omitted – Reserved for Future Use

G. Page 1 displays the Smoothed Average Weekly Wages for the Four Major Classes from Exhibit VII-H and the process to convert these Wages to a post-Act 57 level, where needed. The post-Act 57 Wages are used in the Occupational Disease Severity Model.

The top of Page 2 shows the calculation of the Act 57 Wage Level Offset or the Wage Level decrease associated with Act 57. The Wage Level Changes included in Act 57 are expected to reduce State benefit levels and consequently increase Federal Excess benefit levels. The wage distribution is from the 120 State OD claims provided by CMCRB for the CM-1-1998 filing, with judgmental trending to estimate the distribution of wages among miners during the projected effective period of the loss costs. The average benefit levels before and after the changes were developed by PCRB.

The bottom of Page 2 shows the development of the 12.5% Pension Offset factor. This adjustment is made because not all miners are eligible for a private pension and not all private pension payments are subject to offset.

H. These pages show the development of the Projected Average SOD Wage Level for each of the Four Major Classes. For each class, an average ratio of the Reported (or Actual) SOD Average Wage to the Statewide Average Weekly Wage is calculated. The product of the ratio for each class and the projected Statewide Average Weekly Wage results in a Projected Average SOD Wage Level for each class. The Wage History for 1990 through 2025 (the most recent year that data is available) is then smoothed for use in the indexation process in Exhibit VII-G.

I. Omitted – Reserved for Future Use

J. Page 1 shows the historical Social Security Cost of Living Adjustments (COLA), the 3-year, 5-year, 10-year and All-year averages of these amounts and the Selected Annual Change. Page 2 shows the projection of the Monthly Wage Amounts Bend Points and the Annual Social Security Wage Base used to calculate the Primary Insurance Amount (PIA) or Social Security benefit. These amounts are projected to one (1) year past the

proposed effective date, which is the average accident date of the proposed loss costs. Page 3 provides examples as to how the bend points and maximum are used.

K. Omitted – Reserved for Future Use.

L. These pages model changes to Claiming activity (i.e., Claim Awarding and Reopening) for FOD Excess Claims that are related to Federal Black Lung Regulation revisions that were issued on January 19, 2001. Generally, the reasoning for these calculations and assumptions follows the reasoning for Exhibit VIII-F, which is presented later in the commentary for Exhibit VIII-F. The differences in the calculations and assumptions between Exhibit VII-L and Exhibit VIII-F are discussed as follows.

Exhibit VII-L uses data for the most recent twenty (20) years whereas Exhibit VIII-F only uses data for the most recent ten (10) years. Previously, the CMCRB asserted that different assumptions should be applied to the pre-2001 years and the post-2000 years. For the April 1, 2026 Filing, all of the years in this exhibit are post-2000, so the following assumptions apply to all of the years on this exhibit:

- Pending Awarded Ratios – an Award Ratio of 30% applies.
- Denied Reopened Ratios – a Reopened Ratio of 5% applies.
- Denied Awarded – an Award Ratio of 100% applies.
- IBNR Award Ratios – the IBNR Award Ratios that are shown on each page are the ratios of the Ultimate Awarded Claims (Col. 8) and the Reported Claims (Col. 1) from the Grand Total data on page 13.
- All of these assumptions have been maintained since the April 1, 2009 filing.

The IBNR amounts in Column 10 are 40% of the SOD IBNR Amounts from Exhibit VII-C. The reasoning for and history of this assumption was provided under Exhibit VII-B-2 above.

Exhibit VIII – FOD Basic Severity and Frequency

A. This page provides a summary of the individual claim details that are shown in Exhibit IX-B for the Federal Basic Severities separately for each of the Four Major Classes, the Four Major Classes Combined, the Other Classes Combined and All Classes Combined.

B-1. Page 1 displays the derivation of the FOD Basic Claim Frequencies. This process begins with the Indicated Claim Frequencies on a Miner Year basis developed in Exhibit VIII-B-1 Page 3. The Indicated Claim Frequencies are credibility weighted with the currently Approved FOD Basic Claim Frequencies trended (although the trend is 0%) to the current valuation level developed in Exhibit VIII-B-1 Page 4. After the application of credibility, the Credibility Weighted Indicated FOD Basic Claim Frequencies are converted to a Developed Payroll basis because the CMCRB publishes Loss Costs on a Payroll basis.

The Total of the Expected Awarded Claims for All Classes over the most recent 10 year period is assigned as the full credibility standard. The credibility factor for each

classification is obtained as the ratio of the Expected Awarded Claims of a given class to the full credibility standard raised to the ½ power.

Page 2 displays the derivation of the FOD Excess Claim Frequencies. The Indicated Claim Frequencies are developed in Exhibit VIII-B-1 Page 5. The currently Approved FOD Excess Claim Frequencies are developed in Exhibit VIII-B-1 Page 6. Otherwise, this page works like Page 1.

Page 3 displays the derivation of the FOD Basic Claim Frequencies on a Miner Year Basis. This process involves weighting the Modeled Indications from Exhibit VIII-F with the Experience Indications from Exhibit VIII-B-2. The weights are 25% for the Modeled Indications and 75% for the Experience Indications.

Page 4 displays the conversions of the Approved FOD Basic Claim Frequencies from the prior filing that are on a Payroll basis to a Miner Year basis.

Page 5 displays the derivation of the FOD Excess Claim Frequencies on a Miner Year Basis. This process involves weighting the Modeled Indications from Exhibit VII-L with the Experience Indications from Exhibit VII-B-2. The weights are 25% for the Modeled Indications and 75% for the Experience Indications.

Page 6 displays the conversions of the Approved FOD Excess Claim Frequencies from the prior filing that are on a Payroll basis to a Miner Year basis.

These pages provide various totals and subtotals that are derived using Developed Payrolls or Estimated Miner Years as weights as indicated.

B-2. The objective of these pages is to compare estimates of the Expected Ultimate Awarded Claims to a suitable exposure base. These pages display data on the number of FOD Basic Claims that have been Reported as Awarded, Denied or Pending by Classification and with Subtotals and a Grand Total. Additionally, the IBNR Claim estimates from Exhibit VIII-C are also displayed. IBNR and Pending claims are multiplied by an Award Ratio, since all reported claims do not result in payment awards.

For the exposure base, Developed Payrolls are converted to Estimated Miner Years. Subsequently, Claim Frequencies are calculated on a Miner Year (per 100 Miner Years) basis which began with the filing for April 1, 2011.

Converting Developed Payrolls to Estimated Miner Years, the (Wage) Adjustment Factors are needed since our data shows that workers in certain Bituminous Classes (i.e., Underground and Prep Plant) were paid at a higher rate than workers in other classes. See Exhibit X-G for this analysis. The use of a single factor for all classes would overestimate the number of Miner Years in the cited classes and underestimate the number of Miner Years in other classes had a single factor been used to adjust the SAWW in the conversion process.

Given the limited number of claims in this data, each Class was given the Adjusted Award Ratio based on the Grand Total data. See Appendix B for further discussion about this adjustment.

The totals and subtotals that are displayed are additions of the Classes listed and may slightly differ from the results derived using the formula in the Source notes.

C. Pages 1 through 4 display FOD Basic Reported Claims for the Four (4) Major Classifications. Page 5 displays FOD Basic Reported Claims for the six (6) Other Classifications combined. Page 6 shows FOD Basic Reported Claims for All Classifications combined. (FOD Excess Reported Claims are addressed in Exhibits VII-B-2 and VII-L.)

These pages show the procedure used to calculate Incurred But Not Reported (IBNR) Claims. Incremental Changes in Reported Claims are calculated and then converted to a percentage of Developed Payroll (in $Millions). The actual experience is averaged and then smoothed by ordering the actual data from largest to smallest.

For the six (6) Other Classifications, the All Classifications estimates were used to arrive at the base IBNR. Pages 7 and 8 show the IBNR calculations for the Other Classifications. Adjustment Factors were used for each of the Other Classifications to lower the expected probability of having a FOD Basic claim since the Other Classifications have produced fewer FOD Basic claims and lower FOD Basic claim frequencies than the All Classifications experience. The adjustment factors were reviewed and updated for this filing. See the Summary of Significant Changes from Last Year's Filing section of this Report.

D. This page displays the Table of the Monthly Federal Black Lung Benefits from 1981 to the present. It also shows the changes in benefits from year to year and the selected change rates that were used to project FOD losses to the average accident date anticipated for the proposed filing. The selection of 1.0% for 2026 to 2027 was influenced by news reports about the proposals concerning pay increases for federal employees for 2027 since these benefits continue to be tied to those wages. The other selections were made to transition between 1.0% and 2.5%, our selection for these changes beyond 2028.

E. Omitted – Reserved for Future Use.

F. These pages model changes to Claiming activity (i.e., Claim Awarding and Reopening) for Federal Basic OD Claims that are related to Federal Black Lung Regulation revisions that were issued on January 19, 2001. These revisions changed the procedures and criteria for obtaining Federal Black Lung Benefits resulting in the natural expectation that the frequency of Federal Black Lung claims would increase. Some of the regulatory changes involved limiting evidence and time to contest, broadening the definition of Black Lung disease, weakening the criteria for determining disability, offering new claim status (as opposed to subsequent and reopened status) to claims, and changing attorney and witness fees.

These changes were expected to increase claim frequencies in the post-2000 years to a greater level than had been previously observed and to increase the claim frequencies in the pre-2001 years as well. Most parties agreed that frequencies, severities, and costs generally would increase under these revisions. Even the U.S. Department of Labor conceded that costs would rise between 15% and 60%.

For the post-2000 years, the CMCRB believes that Pending claims will be awarded at a higher rate than previously observed, so Pending claims are assumed to have an Award Ratio of 30%. Similarly, the CMCRB also believes that some Denied claims will be re-opened and awarded under the more liberal standards of proof, so 5% of Denied claims are assumed to be Reopened with a subsequent Award Ratio of 100%. These assumptions were first included in the April 1, 2009 filing. The derivation and history of these parameters has been discussed in prior filings, so a brief discussion is provided below.

For the years 1989 to 1999 as of August 2000, the following claim statuses were noted: 122 Awarded, 121 Pending, 447 Denied and 690 Reported.

The claim statuses for 121 Pending claims were updated as of August 2007. The following updated claim statuses were noted: 22 Awarded, 21 Pending, 76 Denied and 2 "Other".

This data implies an Award Ratio of 22.45% which is equal to (22) divided by (22+76). This ratio serves as an estimate of the percentage of Pending claims that will be ultimately Awarded.

The claim statuses for the 447 Denied claims were also updated as of August 2007. The following updated claim statuses were noted: 6 Awarded, 12 Pending and 429 Denied.

This data implies an Award Ratio for Denied Claims of about 2% which is equal to (8.7) divided by (447). The numerator of 8.7 is equal to (6) plus (12) x (22.45%). This ratio serves as an estimate of the percentage of Denied claims that will be ultimately Awarded.

The IBNR Award Ratio that is shown on each page is the ratio of the Total Ultimate Awarded Claims (Col. 8) and the Total Reported Claims (Col. 1) from the Grand Total data on page 13.

Exhibit IX – Individual Claim Detail for SOD and FOD Claim Severities

A. These pages display the Individual Claim Detail for State and FOD Excess claim severities separately for the Four Major Classes and for the Other Classes combined. The Individual Claim Details come from the CMCRB's Occupational Disease Severity Model ("Model"). Benefit amounts are accumulated over the lifetime of the miner (and spouse,

if applicable) with mortality factors included in the calculation. For SOD and FOD Excess, this Model evaluates claims both on a Permanent Total basis and on a Permanent Partial basis.

To estimate the value of each claim, each claim is assumed to occur during the midpoint of the proposed filing period. This assumption requires that the historical wage amount recorded for each claim be adjusted to the midpoint of the proposed filing period. Details of these adjustments are presented in Exhibit VII-H.

These pages first display claim values (or projected benefits) for a "Base" scenario (i.e., before the impact of Act 57) for SOD (including Medical) and FOD Excess. These values are associated with the Awarded and Pending claims reported to the CMCRB for exposure years 1990 through 2025. For the Base Scenario, all claims are calculated with lifetime SOD Indemnity (Benefit) payments (i.e., Permanent Total basis) except for the Commuted or Compromised claims.

These pages also display claim values for an "All Permanent Partial" scenario. Values for the All Permanent Partial scenario are calculated because the implementation of American Medical Association (AMA) Guidelines to evaluate the percentage of disability was expected to reduce the portion of claims evaluated as Permanent Total. For this scenario, all claims other than Commuted, Compromised, or Widow Only were calculated with only 630 weeks of SOD Indemnity (Benefit) payments.

The 630-week duration was calculated as follows:

The AMA Guidelines do not apply prior to the expiration of an initial 104-week benefit period. With timely filing for review, timely occurrence of the hearing and timely issuance of a decision, a floor of 604 weeks exists (104 + 500). The actual period will be longer than this 604-week floor. It is estimated that the anticipated average benefit period for claims reviewed under the AMA Guidelines will exceed the floor by one-half of a year, or 26 weeks. Therefore, the All Permanent Partial Scenario was based upon 630 weeks (104 +26 +500).

These pages display Social Security Offsets/Onsets. These Offsets/Onsets are based on the Social Security Formulas – Historic Primary Insurance Amounts (PIA) and Projections in Exhibit VII-J. The decrease (or Offset) to SOD benefits is 50% of the miner's Social Security retirement benefit, limited to the amount of the SOD benefit. This adjustment results in a decrease to SOD Indemnity benefits and an increase to FOD Excess Indemnity benefits.

These pages also display Pension Offsets/Onsets. These Offsets/Onsets are based on the Pension Offset percentage calculated in Exhibit VII-G Page 2. The full amount of the pension is available as an Offset to the SOD benefit, with the constraint that the SOD benefit minus the Social Security and Private Pension Offsets must not be less than zero. This adjustment results in a decrease to SOD Indemnity benefits and an increase to FOD Excess Indemnity benefits.

Four (4) provisions in Act 57 of 1996 were expected to reduce SOD benefits (and Traumatic benefits). These provisions involved the:

1. AMA Guidelines
2. Social Security Offsets/Onsets
3. Pension Offsets/Onsets and
4. Wage Level Offsets/Onsets.

Consequently, the CMCRB has annually submitted estimates for SOD Loss Costs that reflect the anticipated savings from these provisions. Correspondingly, but not in the same proportions, the CMCRB has submitted estimates for FOD Excess Loss Costs that reflect the anticipated additional costs from these provisions that would be shifted to Federal secondary claims since the cross-over point for Federal benefits would occur quicker or earlier than under the old law.

This filing continues the process of phasing out some of the SOD Offsets and some of the FOD Excess Onsets.

- AMA Guidelines – While the CMCRB continues to calculate both a Permanent Total (or Base) scenario and an All Permanent Partial scenario, the Base scenario now receives 100% of the weight in the averaging of these two values. The weight given to the All Permanent Partial scenario has been reduced to zero since no such claims have emerged.

- Social Security and Pension Offsets/Onsets – The CMCRB continues to use the original assumptions for these provisions due to the absence of actual claim data in this regard.

- Wage Level Offsets/Onsets – The CMCRB annually updates the offset/onset amount in Exhibit VII-G Page 1. The SOD Offset percentage decreased from 0.9832% to 0.9559%.

B. These pages display the Individual Claim Detail for Federal Basic OD claim severities separately for the Four Major Classes and for the Other Classes. The Individual Claim Details come from the CMCRB's Occupational Disease Severity Model ("Model"). Benefit amounts are accumulated over the lifetime of the miner (and spouse, if applicable) with mortality factors included in the calculation. These values are associated with the Awarded and Pending claims reported to the CMCRB for exposure years 1990 through 2025.

These pages (Exhibit IX-A and IX-B) provide a source for the claim severity figures in Exhibits VII and VIII. No changes, except updates, were made in any of the formula used to run the Model. For example, the input parameters used to calculate the Medical Severities on these pages were updated to reflect inflation considerations.

Exhibit X – Payrolls – Developments and Adjustments

A. Developed and Adjusted Payrolls are displayed by year, by coverage and by classification. Payrolls occasionally differ by coverage for the reasons addressed in the discussion for Exhibit X-C. Page 1 provides Traumatic Payrolls; Page 2 provides SOD Payrolls; and Page 3 provides FOD Payrolls.

B. Developed Traumatic Payrolls are extended at current loss cost level to calculate on-level Loss Cost Premium by year for eleven (11) years and by classification on Page 1. Rating values from the CMCRB's latest loss cost filing are shown on Pages 2 and 3.

C. Developed Traumatic Payrolls are first adjusted to obtain Developed SOD Payroll by showing the amount of Anthracite Underground payroll that is assigned to the Bituminous Underground classification related to the UAE decision on Pages 4 and 5. Otherwise, Developed Traumatic Payrolls are equal to Developed SOD Payrolls.

   Then, Developed SOD Payrolls are adjusted to obtain Developed FOD Payroll on Pages 1 through 3. The Federal Exempt Reported Payroll is the Traumatic Payroll for insureds that purchase State Act coverage (Traumatic and SOD), but that select to self-insure for FOD coverage. Also, Developed SOD Payrolls are further adjusted to obtain Developed FOD Payrolls for Executive Officers, Sole proprietors and Partners of Partnerships that elected not to purchase State Act coverage. These individuals can elect not to purchase State Act coverage, but cannot elect not to purchase FOD coverage.

D. Reported Payrolls by classification are projected to Developed Payrolls using the Development Factors calculated in Exhibit X-E. Developed Payrolls are the CMCRB's estimated ultimate or final payroll level for each Accident Year.

E. Payroll Development Factors are calculated first from report-to-report level and then from report-to-ultimate level.

F. SOD and FOD Claim Frequencies from the CMCRB's latest loss cost filing are shown.

G. Reported Average Weekly Wages for Coal Classes are indexed to the Statewide Average Weekly Wage (SAWW). These indexes are used in the calculation of SOD and FOD Claim Frequencies.

Exhibit XI – Special Assessments

In Section A, the fiscal year budget for the Office of Small Business Advocate is compared to the insurance carrier paid losses to produce the Small Business Advocate Assessment Factor or Insurer Assessment Ratio. Although Exhibit I-B shows calculations that make provision for this load to our Manual Loss Costs, we note that given the magnitude of this value and the number of significant digits that are carried in our Loss Costs, this calculation does not change our Loss Cost values for this filing. We note that this result is typical.

In Section B, the fiscal year budgets for the listed Funds are compared to the Employer Assessment Premium Base to produce the Employer Assessment Factor. This amount is not loaded into the CMCRB's Manual Loss Costs, but is treated as a separate calculation in the determination of policy premium. This amount is the estimated provision for Pennsylvania's Administrative Fund, Subsequent Injury Fund, Supersedeas Fund and Uninsured Employer Guaranty Fund.

Exhibit XII – Catastrophe Provision

The CMCRB caps or limits losses for individual Traumatic claims at $1,250,000 in the Traumatic Loss Cost Indications by classification in Exhibit V-B which uses data for the five (5) most recent Accident Years and from the combined data in Exhibit V-D and V-E which uses data for the ten (10) most recent Accident Years, when applicable. In this exhibit, the CMCRB calculates provisions for these large losses using data for the twenty (20) most recent Accident Years. The CMCRB expresses these considerations as loss costs which provide for potential future catastrophic loss events. These amounts, which vary by classification, are loaded into the CMCRB's Manual Loss Costs.

A. The overall catastrophe provision (or Loss Costs) is distributed among the ten (10) Traumatic classifications based on the Developed Payrolls for the most recent Accident Year and the noted Hazard Weights.

B. The Number of Excess Claims and Excess Loss Dollars in excess of $1,250,000 are summarized by Accident Year. The current Accident Year Developed Payroll is compared to the Average Catastrophe Excess Loss over the twenty (20) most recent Accident Years to develop the Catastrophe Loss Cost.

C. Information for the individual Traumatic losses that exceed the $1,250,000 threshold is shown including the trend factor used to bring losses to the current loss level. Beginning with the April 1, 2018 filing, all losses in the twenty (20) most recent Accident Years are reported on a post-Act 44 basis and do not require an Act 44 adjustment. The Statewide Average Weekly Wage Index is used as the Trend factor and is applied to both Indemnity and Medical Losses. The use of this index seems appropriate since Indemnity losses are a direct function of wages and Act 44 limits changes in Medical costs to the change in the Statewide Average Weekly Wage.

D. Trend Factors (or factors that are used to bring historical Indemnity and Medical losses to current loss level) for Indemnity and Medical losses are calculated based on the Statewide Average Weekly Wage (SAWW) that is published for Pennsylvania. The CMCRB projects the SAWW to the average accident date associated with the requested effective date for this filing based on the review of the yearly changes that are shown.

E. The Number of Excess Claims and Excess Loss Dollars in excess of $1,250,000 are summarized by classification (or Class Code).

Exhibit XIII – Traumatic Experience Rating Plan

The CMCRB proposes to maintain the major features of the Traumatic Experience Rating Plan and to update the associated plan parameters. The major features are:

- The primary limiting value for basic ratable losses remains at $50,000 per occurrence.
- The secondary limiting value for excess ratable losses remains at $150,000 per occurrence.
- The eligibility requirement of at least $300,000 in modified Traumatic payroll during the three (3) year experience period is maintained.
- The shape of the Credibility Table is also unchanged.

A. Page 1 shows the derivation of the Expected Loss Costs (or Values) based on the Unloaded Loss Costs and the Split of Total Losses by Layer. The proposed total limits loss costs were unloaded for loss-based assessments, the Small Business Advocate, Merit Rating Off-Balance, Safety Committee Off-Balance, Catastrophe Loading, loss development and trend to calculate the expected losses by layer. These unloaded, de-trended, undeveloped loss costs were then divided into layers based on the six-year average of actual losses by layer at the same maturity (report) level.

   Page 2 shows the calculations for the weighted loss development and loss trend factors. These factors are used on page 1.

   Page 3 shows the basic and ratable excess credibility amounts by size of risk (i.e., modified 3-year payroll) based on the proposed overall Unloaded Loss Cost. The primary layer table tracks the shape of the PCRB credibility table that was utilized from April 1, 2004 through March 31, 2024 converted from Expected Losses to Payroll using the proposed overall Unloaded Loss Cost underlying this filing. The table for the excess ratable layer was also updated based on the proposed overall Unloaded Loss Cost underlying this filing.

B. These pages provide comparisons of the current Experience Mods (as calculated and released by the CMCRB with last year's filing) to the proposed Experience Mods, by file number. In total, there are few new experience-rated accounts. Some accounts which were experience rated last year were not eligible this year. The Experience Rating Plan's Off-Balance factor was calculated to be 0.9349. Since the filed provisions and calculations of the Experience Rating Plan utilize the Off-Balance factor internally, each indicated mod was adjusted by this off-balance factor so that the Experience Rating Plan is revenue neutral. These pages now include a Proposed Limited Mod column that proposes to limit the indicated Experience Mod increases and decreases at 0.35.

C. Exhibit XIII-C was previously used to present the Proposed Limited Mods, but is no longer included. The proposed capping is now included on the Exhibit XIII-B pages.

Additionally, the CMCRB plans to continue the capping of Experience Mods for small accounts (which is part of the currently approved Experience Rating Plan) as follows:

Less than $499,999 in payroll	max mod 1.20
$500,000 to $749,999 in payroll	max mod 1.30
$750,000 to $999,999 in payroll	max mod 1.40

Exhibit XIV – Merit Rating and Safety Committee Credit Off-Balance Calculations

The CMCRB continues to include adjustments or off-balance factors for the effects of the Merit Rating Plan and the (Certified) Safety Committee Credit, as indicated.

A. Page 1 shows the calculation of the Merit Rating Plan Off-Balance Factor, which is equal to the ratio of proposed Unloaded Loss Cost Premium to the proposed Unloaded Loss Cost Premium after Merit Rating Credits and Surcharges. Page 2 shows Developed Payroll for the most recent Accident Year in total and separately for Experience Rated, Merit Rated and Manual Rates risks. For Merit Rated risks, the Payroll is also shown separately for Merit Credit and Merit Surcharged risks.

B. This page shows the calculation of the Safety Committee Credit Off-Balance Factor that is associated with the Pennsylvania Certified Safety Committee Program. This factor is equal to the ratio of proposed Unloaded Loss Cost Premium to proposed Unloaded Loss Cost Premium after Safety Committee credits.

Disclosures

Introduction – Risk or Uncertainty

The CMCRB offers the following disclosures (i.e., potential constraints or limitations) concerning the conclusions in this report specifically related to potential risk or uncertainty. The Proposed Loss Costs do not include any provision for the risk or uncertainty that may be inherent in these reserve estimates or in these loss cost projections. While the CMCRB understands that the applicable Statements of Principles promulgated by the Casualty Actuarial Society advocate for a provision for uncertainty, the CMCRB believes that its approach is acceptable and reasonable, because individual carriers can decide whether to include a provision for uncertainty in the determination of their loss cost multipliers.

Although this report complies with applicable Actuarial Standards of Practice and Statements of Principles, users of this report should be aware that the projections in this report involve estimates that are inherently uncertain. This uncertainty stems from a dependence on the amount of future claims payments and on facts and circumstances that are unknown at this time. Some of these unknown facts and circumstances may involve, but may not necessarily be limited to, the following:

- Changes in claim reserving or settlement practices,
- Changes in the legal, regulatory, economic, or social environments,
- Statistical variation from the projected expected values – especially given the fairly modest size of the CMCRB's database and
- Future emergence of new classes of losses or types of losses that are not sufficiently represented in the historical database.

Coal Miner Demographic Changes

The CMCRB believes that one potential source of instability in Traumatic Claim Frequencies (and possibly Severities) that deserves mention involves an actual or perceived change in the coal mining work force demographics. The CMCRB has heard reports from member companies that a shift in the Pennsylvania coal mining work force began during 2016 and has continued into at least 2022 where older, more experienced miners are being replaced by younger, less experienced miners and that there is greater competition for coal miners due to labor shortages in this industry resulting in miners moving from employer to employer. The CMCRB notes that the Profile of the U.S. Coal Miner for 2024 prepared by the National Mining Association lists the median age of a coal miner to be 41 which is well below their reported estimate in the same report for 2019 of 46. The CMCRB has also read reports (e.g., see MSHA's News Release posted June 6, 2017) about this same shift and the potential impact on losses related to it. While the CMCRB does not have access to data to corroborate this change or estimate its effect, the CMCRB understands that MSHA's opinion is that less experienced miners – both at a mine and at a specific occupation – suffer injuries at a higher rate than more experienced miners. The CMCRB has not directly or indirectly taken this reported demographic shift or its effect into consideration in the subject filing. However, the CMCRB believes that this phenomenon potentially adds to the uncertainty associated with the subject filing, especially concerning the lack of information that is available to predict when the demographic shift will stop or achieve a new demographic equilibrium.

New Insureds

The CMCRB believes that another potential source of instability involves the influx of new and large entities into the CMCRB's database. On Exhibit X-A, the influx of these new entities is associated with the significant changes in payroll as follows:

- Traumatic and SOD payroll increased by about $123 million or 41% from 2013 to 2014. However, FOD payroll increased by about $28 million or 10% from 2013 to 2014.
- Traumatic and SOD payroll decreased by about $74 million or 17% from 2014 to 2015. FOD payroll decreased by about $60 million or 19% from 2014 to 2015.
- Traumatic and SOD payroll decreased by about $96 million or 27% from 2015 to 2016. FOD payroll decreased by about $44 million or 17% from 2015 to 2016.
- The entities that produced the large Traumatic and SOD increases from 2013 to 2014 remained self-insured for FOD exposures through the first half of 2016, but began insuring their FOD exposures at that time.
- For 2017, Traumatic and SOD payroll increased by about $35 million or 14%. FOD payroll increased by about $68 million or 31%. However, for 2017, Traumatic and SOD payroll is once again almost the same as FOD payroll.
- For 2018 and 2019, payroll increased more modestly by 2-6% with Traumatic and SOD payrolls almost the same as FOD payrolls.

Novel Coronavirus (or SARS-CoV-2) and Covid-19

The CMCRB wants to acknowledge that the data for this filing spans a time period generally understood to include the presence of the coronavirus (SARS CoV-2 or COVID-19) in Pennsylvania. At this time, the CMCRB believes that some of the payroll change from 2019 to 2020 may be associated with work stoppages or slowdowns related to the coronavirus, but that change also may be attributed to lower demand for coal during 2020. The CMCRB is not aware of any specific impacts to the losses (i.e., specific claims) used in this filing related to the coronavirus. Furthermore, the CMCRB has not included any considerations or loads related to the coronavirus or potential similar future events in this filing.

The CMCRB believes that there is also potential uncertainty related to some indirect COVID-19 phenomena. These phenomena may include, but not be limited to, actual or perceived increased unemployment rates and financial stress and decreased access to medical care and safety and loss control visits to name just a few. Again, the CMCRB has not included any considerations or loads related to these potential concerns in this filing.

FOD Claiming Activity

Beginning with the April 1, 2016 Loss Cost Filing, the CMCRB noted receiving concerning anecdotal reports about claiming activities related to FOD coverage.

- Some reports note that claiming activity was increasing with more reported and awarded claims. Other reports indicate that federal agencies were visiting areas where mining activity had slowed to encourage claim filing.
- The CMCRB remains concerned about the Award Ratio associated with Federal Basic claims in its filing for Pennsylvania in light of Award Ratios associated with these claims outside of Pennsylvania. The CMCRB intends to continue exploring whether or not the

ten years that it uses to determine Award Ratios remains appropriate. Newly introduced for this Filing, see Appendix B regarding recent analyses in this area.

- The CMCRB also maintains concerns about claim development. The CMCRB notes that it receives reports of Awarded claims beyond 20th report level, but does not directly include claim development beyond 20th report level.

SOD and FOD Medical Losses

The CMCRB recently began to receive anecdotal reports about new, high cost medical treatments for individuals with coal-related lung disease. The CMCRB believes that there is only a small amount of losses, if any, that have been reported related to this concern, but wants to note that OD Medical Severity estimates do not contain provisions for newer or high cost medical treatment that are not included in the reported data.

Coal Market Outlook

The CMCRB notes that recent reports on the long-term economic outlook for coal mine operators continue to be very negative. The CMCRB also continues to hear reports of slowing and closing of coal mining operations and closings of coal fired power plants. The CMCRB has also received anecdotal reports that "plaintiff" attorneys are advertising in depressed coal mining areas to encourage "out-of-work" miners to file workers compensation claims. The CMCRB remains concerned about the potential impact these activities may have on claim frequencies and/or severities and the associated trend estimates in our filings.

Catastrophe Losses

The CMCRB notes that Catastrophe Losses (i.e., individual claims where on-level losses exceed $1,250,000) have declined significantly in the last 10 or so years. Since the CMCRB does not have an explanation for this decline, the CMCRB finds this to be another potential limitation.

Experience: Aggregate, Individual Insurers, Individual Insureds

The CMCRB believes that the conclusions in this report are consistent with the combined experience of all carriers in the CMCRB's database. Data by carrier or insured is not disclosed in the filing to protect the proprietary and trade secret information of these entities. That said, the CMCRB acknowledges that the experience of the CMCRB's individual members companies may be different (or may be perceived to be different) from the aggregate experience of the CMCRB's total membership.

Please direct any questions concerning this report to:

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Actuarial Report – Appendix A
Late Reporting of Auger Data for File 4144
Regarding the CMCRB's April 1, 2027 Loss Cost Filing

This Appendix supplements the discussion in the Summary of Significant Changes from Last Year's Filing section of the Actuarial Report. The Actuarial Report includes a discussion about Auger data that was reported late and resulted in the restatement of data that was previously reported in prior filings. All of this Auger data relates to File 4144.

To summarize the issue beyond late reporting, the CMCRB notes that all of the data for File 4144 was reported under our Bituminous Surface (B.S.) classes. However, the CMCRB believes that the exposure for File 4144 was incorrectly classified as a B.S. operation and should have been classified as an Auger operation. The remainder of this Appendix elaborates on this situation.

To begin, the policies for this insured for 2021 through 2025 were not submitted to the CMCRB until mid- to late-2025. At the time that the CMCRB learned about this insured's operations, it was being (and had been) rated with our B.S. classes. Consequently, when the CMCRB issued a Classification Determination Letter in September 2025 that disallowed the use of our B.S. classes and required the use of our Auger classes, this determination could not be enforced until 2026. For 2026, the insured has stated that they no longer operate in PA.

Consistent with the B.S. classes used on the policies, the submissions of Statistical Reports for this insured for 2021 through 2025 were submitted under our B.S. classes and first reported as of 4/30/2026. Again, when the CMCRB learned about this situation, the Statistical Reports for 2021 through 2024 were already past due. We also note that we are not aware of any other active Auger (or highwall) mining operations in PA at this time.

The CMCRB has been challenged by the competing imperatives (1) to use the data as reported and (2) to ensure the reported data is reasonable and accurate. Since we believe that the reported data is reasonable and accurate, but associated with the wrong classification, we prepared all filing exhibits with the data for File 4144 reassigned from our B.S. classes to our Auger classes.

File 4144 data involves the following:

- Payroll data reported for all report levels (Traumatic, State OD and Federal OD) is:

2021	2022	2023	2024	2025
185,392	529,603	325,303	500,406	368,208

- Traumatic Incurred loss data reported is:
  - For 2022 at the first 3 report levels in the Actuarial Report,
  - For 2022 at 4th report level is $467,045 for Indemnity and $71,371 for Medical.
  - For 2021 and 2023 through 2025 is zero for all report levels.
- State OD and Federal OD reported loss data is zero for all years and report levels.

For the Payroll exhibits (Exhibit 10 series), we prepared the exhibits as the data was reported. Then, we reassigned File 4144 data from 1014 to 1015 and noted:

1) Payroll development factors
    a. B.S. first to ultimate increased very modestly from 1.0379 to 1.0384. Other factors (e.g., second to ultimate) did not change.
    b. Auger factors did not change.
2) Total Traumatic Payroll (all classes combined)
    a. Remained unchanged to 2 decimal places expressed as percentages.
3) Total On-Level Loss Cost Premium (all classes combined)
    a. Increased by 0.11% to 0.30% from 2021 through 2025 varying by year because payroll moved from a lower rated class to a higher rated class.
4) With this reassignment, File 4144 represents 47% to 70% of Auger payroll for 2021 – 2023 and 98% to 100% for 2024 – 2025.
5) Without this reassignment, File 4144 would represent 1% to 2% of B.S. payroll for 2021 through 2025.

For the Traumatic Loss exhibits (Exhibit 5 series), we prepared the exhibits as the data was reported. Then, we reassigned File 4144 data from 1014 to 1015 and noted:

1) Exhibit 5-D-1 through 5-D-3 indications changed between -0.11 and +0.05 ppts.
2) Exhibit 5-D-4 and 5-D-5 indications were unchanged.
3) Exhibit 5-B-5 (Bituminous Surface), the 5-year indication becomes 0.40 in lieu of 0.67.
4) Exhibit 5-B-8 (Auger), the 5-year indication becomes 16.45 in lieu of 0.03.
5) Concerning Exhibit 5-A-1,
    a. The overall indicated change becomes -8.1% in lieu of -7.8%,
    b. The overall proposal change becomes -4.2% in lieu of -3.9%,
    c. Three classes are capped at -25% in lieu of 2 and
    d. One class is capped at +25% in lieu of 0.

Actuarial Report – Appendix B
Supplemental Occupational Disease Award Ratio Data
Regarding the CMCRB's April 1, 2027 Loss Cost Filing

This Appendix introduces a supplement the data and analysis found in Filing Exhibits VII-B-2 and VIII-B-2. The Filing Exhibits calculate Award Ratios for State Occupational Disease (SOD) and Federal Occupational Disease (OD) claims respectively based on the most recent 10 years of data that is available. For some time, the CMCRB has been concerned that this data (especially the FOD data) produced Award Ratios that were considerably lower than the ultimate or final level of Award Ratios. In reviewing and entering statistical report updates each year, we noted that FOD claim data seem to exhibit a pattern of denial and re-filing that resulted in awarded claims that was significantly different than the pattern of SOD claim data.

Based on this supplemental data and analysis, the CMCRB introduces Adjustment Factors that are intended to modify the Award Ratios for the most recent 10 years of data to be more consistent with the ultimate Award Ratios once the data matures. This Appendix provides the data under consideration and the calculations and selections of the Adjustment Factors separately for both SOD and FOD exhibits.

To examine the potential change in Award Ratios over time, the CMCRB prepared data for Exposure Years 1990 through 2025 in 10-year rolling periods. (We note that one year periods exhibited significant volatility given the limited number of these types of claims and that a ten year period is consistent with the presentation of this data in the referenced Filing Exhibits.) Additionally, the data was prepared as of five different Valuation Dates (i.e., 4/30/2006, 4/30/2011, 4/30/2016, 4/30/2021 and 4/30/2026), so that we could explore whether the Award Ratios for a given set of years remained the same or changed over time.

Two attachments are included as part of this Appendix:

1) Appendix B – SOD Att. and
2) Appendix B – FOD Att.

Comments:

1) The SOD Award Ratios appear to change very modestly decreasing slightly over time. The SOD Selected Adjustment Factor was chosen to be the average of the most recent 10 points, noting that the average of all points is modestly higher (a smaller negative value).
2) The FOD Award Ratios appear to change more significantly increasing considerably over time. The FOD Selected Adjustment Factor was chosen to move in the direction of the average of the most recent 10 points, noting that the average of all points is even higher.

The Selected Adjustment Factors are incorporated into the Filing Exhibits referenced above.

State O.D. Claims - Rolling 10-Year Award Ratios

	Valuation Year					Incremental Change				Cum. Change	
Year Ending	2006	2011	2016	2021	2026	2006 to 2011	2011 to 2016	2016 to 2021	2021 to 2026	Amount	Pct.
1999	0.471	0.457	0.461	0.461	0.461	-0.014	0.004	0.000	0.000	-0.010	-2.1%
2000	0.500	0.493	0.496	0.496	0.496	-0.007	0.004	0.000	0.000	-0.004	-0.7%
2001	0.537	0.532	0.539	0.539	0.539	-0.005	0.007	0.000	0.000	0.002	0.3%
2002	0.543	0.540	0.544	0.544	0.544	-0.003	0.004	0.000	0.000	0.000	0.0%
2003	0.500	0.511	0.516	0.516	0.516	0.011	0.005	0.000	0.000	0.016	3.3%
2004	0.531	0.547	0.551	0.551	0.551	0.015	0.005	0.000	0.000	0.020	3.8%
2005	0.577	0.597	0.606	0.606	0.606	0.020	0.009	0.000	0.000	0.029	5.0%
2006		0.633	0.641	0.641	0.641		0.007	0.000	0.000	0.007	1.2%
2007		0.679	0.679	0.679	0.679		-0.001	0.000	0.000	-0.001	-0.1%
2008		0.667	0.679	0.679	0.679		0.012	0.000	0.000	0.012	1.8%
2009		0.636	0.653	0.653	0.653		0.017	0.000	0.000	0.017	2.6%
2010		0.667	0.694	0.694	0.694		0.028	0.000	0.000	0.028	4.2%
2011			0.743	0.743	0.743			0.000	0.000	0.000	0.0%
2012			0.848	0.829	0.829			-0.020	0.000	-0.020	-2.3%
2013			0.879	0.846	0.846			-0.033	0.000	-0.033	-3.7%
2014			0.897	0.894	0.875			-0.003	-0.019	-0.022	-2.4%
2015			0.913	0.900	0.860			-0.013	-0.040	-0.053	-5.8%
2016				0.911	0.873				-0.038	-0.038	-4.1%
2017				0.906	0.867				-0.039	-0.039	-4.3%
2018				0.907	0.873				-0.034	-0.034	-3.8%
2019				0.909	0.864				-0.045	-0.045	-5.0%
2020				0.909	0.871				-0.038	-0.038	-4.1%
2021					0.857						
2022					0.859						
2023					0.860						
2024					0.844						
2025					0.867						
										Minimum:	-5.8%
										Average:	-0.7%
										Average of the Most Recent 10 points:	-3.6%
										Selected:	-3.6%

Award Ratios = Awarded Claim Counts / (Awarded Claim Counts + Denied Claim Counts)

The Award Ratios are calculated for the 10 years ending (Year Ending) as of the Valuation Year indicated.

Example 1: Year Ending 1999 under 2006 represents Exposure Years 1990 through 1999 as of 4/30/2006.

Example 2: Year Ending 2025 under 2026 represents Exposure Years 2016 through 2025 as of 4/30/2026.

Federal Basic O.D. Claims - Rolling 10-Year Award Ratios

	Valuation Year					Incremental Change				Cum. Change	
Year Ending	2006	2011	2016	2021	2026	2006 to 2011	2011 to 2016	2016 to 2021	2021 to 2026	Amount	Pct.
1999	0.117	0.135	0.166	0.188	0.202	0.018	0.031	0.022	0.014	0.085	72.6%
2000	0.102	0.115	0.150	0.175	0.198	0.013	0.035	0.025	0.023	0.096	93.4%
2001	0.118	0.128	0.160	0.189	0.213	0.010	0.032	0.029	0.024	0.095	80.8%
2002	0.109	0.121	0.156	0.181	0.206	0.011	0.035	0.025	0.025	0.097	88.8%
2003	0.111	0.122	0.173	0.198	0.225	0.011	0.051	0.025	0.027	0.114	102.4%
2004	0.103	0.124	0.186	0.210	0.239	0.021	0.062	0.024	0.029	0.136	132.6%
2005	0.103	0.130	0.180	0.216	0.249	0.028	0.050	0.036	0.033	0.146	142.4%
2006		0.137	0.190	0.216	0.242		0.054	0.026	0.026	0.105	77.1%
2007		0.140	0.197	0.228	0.264		0.056	0.031	0.036	0.124	88.0%
2008		0.158	0.226	0.268	0.307		0.068	0.042	0.038	0.149	94.1%
2009		0.175	0.234	0.266	0.313		0.059	0.032	0.048	0.138	79.0%
2010		0.200	0.280	0.319	0.360		0.080	0.039	0.041	0.160	80.1%
2011			0.250	0.293	0.347			0.043	0.054	0.097	38.8%
2012			0.256	0.305	0.370			0.049	0.065	0.114	44.3%
2013			0.205	0.265	0.336			0.060	0.071	0.131	63.7%
2014			0.171	0.208	0.270			0.037	0.062	0.098	57.6%
2015			0.171	0.162	0.229			-0.009	0.067	0.058	33.8%
2016				0.146	0.221				0.075	0.075	51.5%
2017				0.130	0.198				0.067	0.067	51.5%
2018				0.102	0.164				0.062	0.062	60.2%
2019				0.100	0.160				0.060	0.060	59.8%
2020				0.098	0.153				0.055	0.055	55.5%
2021					0.151						
2022					0.146						
2023					0.114						
2024					0.102						
2025					0.093						
										Minimum:	33.8%
										Average:	74.9%
										Average of the Most Recent 10 points:	51.7%
										Selected:	25.0%

Award Ratios = Awarded Claim Counts / (Awarded Claim Counts + Denied Claim Counts)

The Award Ratios are calculated for the 10 years ending (Year Ending) as of the Valuation Year indicated.

Example 1: Year Ending 1999 under 2006 represents Exposure Years 1990 through 1999 as of 4/30/2006.

Example 2: Year Ending 2025 under 2026 represents Exposure Years 2016 through 2025 as of 4/30/2026.

Coal Mine Compensation Rating Bureau
Current and Proposed Loss Costs
Manual Including Loadings

	(1) 2025 Developed Payroll	(2) Approved Loss Cost Manual	(3) Proposed Loss Cost Manual	(4) Percent Change
Underground Anthracite				
Traumatic (1010)	$ 244,726	$ 9.34	$ 7.64	-18.2%
State O.D. (1011)	$ 244,726	$ 17.27	$ 15.80	-8.5%
Federal Basic/Ex (0160)	$ 244,726	$ 27.73	$ 33.36	20.3%
Total	xx	$ 54.34	$ 56.80	4.5%
Underground Bituminous				
Traumatic (1001)	$ 151,698,127	$ 4.66	$ 4.73	1.5%
State O.D. (1002)	$ 151,698,127	$ 0.60	$ 0.54	-10.0%
Federal Basic/Ex (0158)	$ 151,698,127	$ 1.02	$ 1.06	3.9%
Total	xx	$ 6.28	$ 6.33	0.8%
Surface Anthracite				
Traumatic (1012)	$ 50,858,100	$ 2.71	$ 2.04	-24.7%
State O.D. (1016)	$ 50,858,100	$ 0.90	$ 0.95	5.6%
Federal Basic/Ex (0153)	$ 51,285,458	$ 1.26	$ 1.06	-15.9%
Total	xx	$ 4.87	$ 4.05	-16.8%
Surface Bituminous				
Traumatic (1014)	$ 24,865,191	$ 0.84	$ 0.63	-25.0%
State O.D. (1013)	$ 24,865,191	$ 0.66	$ 0.56	-15.2%
Federal Basic/Ex (0156)	$ 25,048,857	$ 0.85	$ 0.66	-22.4%
Total	xx	$ 2.35	$ 1.85	-21.3%
Four Standard Classifications				
Traumatic	$ 227,666,144	$ 3.81	$ 3.68	-3.4%
State O.D.	$ 227,666,144	$ 0.69	$ 0.65	-5.8%
Federal Basic/Ex	$ 228,277,168	$ 1.08	$ 1.05	-2.8%
Total	xx	$ 5.58	$ 5.38	-3.6%

Sources: Column (1) - Exhibit X-A
Column (2) - Exhibit X-B, Page 2
Column (3) - Exhibit I-B
Column (4) = (3) divided by (2) minus 1.0

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Coal Mine Compensation Rating Bureau
Current and Proposed Loss Costs
Manual Including Loadings

		(1) 2025 Developed Payroll	(2) Approved Loss Cost Manual	(3) Proposed Loss Cost Manual	(4) Percent Change
Coke					
	Traumatic (1469)	$ 0	$ 3.61	$ 3.43	-5.0%
	State O.D. (1017)	$ 0	$ 0.10	$ 0.09	-10.0%
	Federal Basic/Ex (0154)	$ 0	$ 0.10	$ 0.10	0.0%
	Total	xx	$ 3.81	$ 3.62	-5.0%
Auger					
	Traumatic (1015)	$ 368,208	$ 5.73	$ 7.09	23.7%
	State O.D. (1019)	$ 368,208	$ 0.19	$ 0.19	0.0%
	Federal Basic/Ex (0157)	$ 368,208	$ 0.42	$ 0.40	-4.8%
	Total	xx	$ 6.34	$ 7.68	21.1%
Co-Gen Anthracite					
	Traumatic (1021)	$ 11,334,139	$ 3.69	$ 2.76	-25.2%
	State O.D. (1022)	$ 11,334,139	$ 0.55	$ 0.60	9.1%
	Federal Basic/Ex (0181)	$ 11,334,139	$ 0.51	$ 0.59	15.7%
	Total	xx	$ 4.75	$ 3.95	-16.8%
Co-Gen Bituminous					
	Traumatic (1023)	$ 32,218,561	$ 1.21	$ 1.21	0.0%
	State O.D. (1024)	$ 32,218,561	$ 0.17	$ 0.15	-11.8%
	Federal Basic/Ex (0182)	$ 32,218,561	$ 0.23	$ 0.22	-4.3%
	Total	xx	$ 1.61	$ 1.58	-1.9%
Prep Plant Anthracite					
	Traumatic (1025)	$ 24,495,096	$ 1.81	$ 1.37	-24.3%
	State O.D. (1026)	$ 24,495,096	$ 2.88	$ 2.56	-11.1%
	Federal Basic/Ex (0183)	$ 24,642,255	$ 0.77	$ 0.74	-3.9%
	Total	xx	$ 5.46	$ 4.67	-14.5%
Prep Plant Bituminous					
	Traumatic (1027)	$ 42,529,094	$ 1.08	$ 0.99	-8.3%
	State O.D. (1028)	$ 42,529,094	$ 0.23	$ 0.22	-4.3%
	Federal Basic/Ex (0184)	$ 42,529,094	$ 0.32	$ 0.33	3.1%
	Total	xx	$ 1.63	$ 1.54	-5.5%
Other Classifications					
	Traumatic	$ 110,945,098	$ 1.56	$ 1.34	-14.1%
	State O.D.	$ 110,945,098	$ 0.83	$ 0.76	-8.4%
	Federal Basic/Ex	$ 111,092,257	$ 0.41	$ 0.41	0.0%
	Total	xx	$ 2.80	$ 2.51	-10.4%
All Classifications Combined					
	Traumatic	$ 338,611,242	$ 3.07	$ 2.92	-4.9%
	State O.D.	$ 338,611,242	$ 0.74	$ 0.69	-6.8%
	Federal Basic/Ex	$ 339,369,425	$ 0.86	$ 0.84	-2.3%
	Total	xx	$ 4.67	$ 4.45	-4.7%

Sources: Column (1) - Exhibit X-A
Column (2) - Exhibit X-B, Page 2
Column (3) - Exhibit I-B
Column (4) = (3) divided by (2) minus 1.0

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Coal Mine Compensation Rating Bureau
Current and Proposed Loss Costs
Unloaded Manual

	(1) 2025 Developed Payroll	(2) Approved Loss Cost Manual	(3) Indicated Unloaded Manual	(4) Proposed Unloaded Manual	(5) Percent Change
Underground Anthracite					
Traumatic (1010)	$ 244,726	$ 8.79	$ 7.20	$ 7.20	-18.1%
State O.D. (1011)	$ 244,726	$ 17.27	$ 15.80	$ 15.80	-8.5%
Federal Basic/Ex (0160)	$ 244,726	$ 27.73	$ 33.36	$ 33.36	20.3%
Total	xx	$ 53.79	$ 56.36	$ 56.36	4.8%
Underground Bituminous					
Traumatic (1001)	$ 151,698,127	$ 4.22	$ 4.35	$ 4.35	3.1%
State O.D. (1002)	$ 151,698,127	$ 0.60	$ 0.54	$ 0.54	-10.0%
Federal Basic/Ex (0158)	$ 151,698,127	$ 1.02	$ 1.06	$ 1.06	3.9%
Total	xx	$ 5.84	$ 5.95	$ 5.95	1.9%
Surface Anthracite					
Traumatic (1012)	$ 50,858,100	$ 2.60	$ 1.46	$ 1.95	-25.0%
State O.D. (1016)	$ 50,858,100	$ 0.90	$ 0.95	$ 0.95	5.6%
Federal Basic/Ex (0153)	$ 51,285,458	$ 1.26	$ 1.06	$ 1.06	-15.9%
Total	xx	$ 4.76	$ 3.47	$ 3.96	-16.8%
Surface Bituminous					
Traumatic (1014)	$ 24,865,191	$ 0.77	$ 0.57	$ 0.58	-24.7%
State O.D. (1013)	$ 24,865,191	$ 0.66	$ 0.56	$ 0.56	-15.2%
Federal Basic/Ex (0156)	$ 25,048,857	$ 0.85	$ 0.66	$ 0.66	-22.4%
Total	xx	$ 2.28	$ 1.79	$ 1.80	-21.1%
Four Standard Classifications					
Traumatic	$ 227,666,144	$ 3.49	$ 3.29	$ 3.41	-2.3%
State O.D.	$ 227,666,144	$ 0.69	$ 0.65	$ 0.65	-5.8%
Federal Basic/Ex	$ 228,277,168	$ 1.08	$ 1.05	$ 1.05	-2.8%
Total	xx	$ 5.26	$ 4.99	$ 5.11	-2.9%

Sources: Column (1) - Exhibit X-A
Column (2) - Exhibit X-B, Page 2
Column (3) - Traumatic - Exh II Col 3; State O.D. - Exh III Col 5; Federal O.D. - Exh IV Col 5
Column (4) - Traumatic - Exh II Col 4; State O.D. - Exh III Col 8; Federal O.D. - Exh IV Col 7
Column (5) = (4) divided by (2) minus 1.0

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Coal Mine Compensation Rating Bureau
Current and Proposed Loss Costs
Unloaded Manual

		(1) 2025 Developed Payroll	(2) Approved Loss Cost Manual	(3) Indicated Unloaded Manual	(4) Proposed Unloaded Manual	(5) Percent Change
Coke						
	Traumatic (1469)	$ 0	$ 3.47	$ 3.31	$ 3.31	-4.6%
	State O.D. (1017)	$ 0	$ 0.10	$ 0.09	$ 0.09	-10.0%
	Federal Basic/Ex (0154)	$ 0	$ 0.10	$ 0.10	$ 0.10	0.0%
	Total	xx	$ 3.67	$ 3.50	$ 3.50	-4.6%
Auger						
	Traumatic (1015)	$ 368,208	$ 5.45	$ 7.10	$ 6.81	25.0%
	State O.D. (1019)	$ 368,208	$ 0.19	$ 0.19	$ 0.19	0.0%
	Federal Basic/Ex (0157)	$ 368,208	$ 0.42	$ 0.40	$ 0.40	-4.8%
	Total	xx	$ 6.06	$ 7.69	$ 7.40	22.1%
Co-Gen Anthracite						
	Traumatic (1021)	$ 11,334,139	$ 3.55	$ 1.65	$ 2.66	-25.1%
	State O.D. (1022)	$ 11,334,139	$ 0.55	$ 0.60	$ 0.60	9.1%
	Federal Basic/Ex (0181)	$ 11,334,139	$ 0.51	$ 0.59	$ 0.59	15.7%
	Total	xx	$ 4.61	$ 2.84	$ 3.85	-16.5%
Co-Gen Bituminous						
	Traumatic (1023)	$ 32,218,561	$ 1.13	$ 1.14	$ 1.14	0.9%
	State O.D. (1024)	$ 32,218,561	$ 0.17	$ 0.15	$ 0.15	-11.8%
	Federal Basic/Ex (0182)	$ 32,218,561	$ 0.23	$ 0.22	$ 0.22	-4.3%
	Total	xx	$ 1.53	$ 1.51	$ 1.51	-1.3%
Prep Plant Anthracite						
	Traumatic (1025)	$ 24,495,096	$ 1.72	$ 1.30	$ 1.30	-24.4%
	State O.D. (1026)	$ 24,495,096	$ 2.88	$ 2.56	$ 2.56	-11.1%
	Federal Basic/Ex (0183)	$ 24,642,255	$ 0.77	$ 0.74	$ 0.74	-3.9%
	Total	xx	$ 5.37	$ 4.60	$ 4.60	-14.3%
Prep Plant Bituminous						
	Traumatic (1027)	$ 42,529,094	$ 1.00	$ 0.93	$ 0.93	-7.0%
	State O.D. (1028)	$ 42,529,094	$ 0.23	$ 0.22	$ 0.22	-4.3%
	Federal Basic/Ex (0184)	$ 42,529,094	$ 0.32	$ 0.33	$ 0.33	3.1%
	Total	xx	$ 1.55	$ 1.48	$ 1.48	-4.5%
Other Classifications						
	Traumatic	$ 110,945,098	$ 1.47	$ 1.17	$ 1.27	-13.6%
	State O.D.	$ 110,945,098	$ 0.83	$ 0.76	$ 0.76	-8.4%
	Federal Basic/Ex	$ 111,092,257	$ 0.41	$ 0.41	$ 0.41	0.0%
	Total	xx	$ 2.71	$ 2.34	$ 2.44	-10.0%
All Classifications Combined						
	Traumatic	$ 338,611,242	$ 2.83	$ 2.60	$ 2.71	-4.2%
	State O.D.	$ 338,611,242	$ 0.74	$ 0.69	$ 0.69	-6.8%
	Federal Basic/Ex	$ 339,369,425	$ 0.86	$ 0.84	$ 0.84	-2.3%
	Total	xx	$ 4.43	$ 4.13	$ 4.24	-4.3%

Sources: Column (1) - Exhibit X-A
Column (2) - Exhibit X-B, Page 2
Column (3) - Traumatic - Exh II Col 3; State O.D. - Exh III Col 5; Federal O.D. - Exh IV Col 5
Column (4) - Traumatic - Exh II Col 4; State O.D. - Exh III Col 8; Federal O.D. - Exh IV Col 7
Column (5) = (4) divided by (2) minus 1.0

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Calculation of Proposed Unloaded Loss Costs

Underground Anthracite

Traumatic (1010)	Indicated loss cost.
State O.D. (1011)	Indicated loss cost.
Federal Basic/Ex (0160)	Indicated loss cost.

Underground Bituminous

Traumatic (1001)	Indicated loss cost.
State O.D. (1002)	Indicated loss cost.
Federal Basic/Ex (0158)	Indicated loss cost.

Surface Anthracite

Traumatic (1012)	Indicated unloaded loss cost limited to -25% (Exh II)
State O.D. (1016)	Indicated loss cost.
Federal Basic/Ex (0153)	Indicated loss cost.

Surface Bituminous

Traumatic (1014)	Indicated unloaded loss cost limited to -25% (Exh II)
State O.D. (1013)	Indicated loss cost.
Federal Basic/Ex (0156)	Indicated loss cost.

Coke

Traumatic (1469)	Indicated loss cost.
State O.D. (1017)	Indicated loss cost.
Federal Basic/Ex (0154)	Indicated loss cost.

Auger

Traumatic (1015)	Indicated unloaded loss cost limited to +25% (Exh II)
State O.D. (1019)	Indicated loss cost.
Federal Basic/Ex (0157)	Indicated loss cost.

Co-Gen Anthracite

Traumatic (1021)	Indicated unloaded loss cost limited to -25% (Exh II)
State O.D. (1022)	Indicated loss cost.
Federal Basic/Ex (0181)	Indicated loss cost.

Co-Gen Bituminous

Traumatic (1023)	Indicated loss cost.
State O.D. (1024)	Indicated loss cost.
Federal Basic/Ex (0182)	Indicated loss cost.

Prep Plant Anthracite

Traumatic (1025)	Indicated loss cost.
State O.D. (1026)	Indicated loss cost.
Federal Basic/Ex (0183)	Indicated loss cost.

Prep Plant Bituminous

Traumatic (1027)	Indicated loss cost.
State O.D. (1028)	Indicated loss cost.
Federal Basic/Ex (0184)	Indicated loss cost.

Coal Mine Compensation Rating Bureau
Manual Loss Costs Loaded (after Capping)
For Catastrophe, Off-Balances and Assessment

	(1) 2025 Developed Payroll	(2) Proposed Loss Cost Before Loading	(3) Catastrophe Loss Cost	(4) Loss Cost Including Catastrophe	(5) Loss Cost Including Off-Balance	(6) Loss Cost Inc. Off-Balance & Assessment
Underground Anthracite						
Traumatic (1010)	$ 244,726	$ 7.20	$ 0.27	$ 7.47	$ 7.64	$ 7.64
State O.D. (1011)	$ 244,726	$ 15.80				$ 15.80
Federal Basic/Ex (0160)	$ 244,726	$ 33.36				$ 33.36
Total	xx	$ 56.36				$ 56.80
Underground Bituminous						
Traumatic (1001)	$ 151,698,127	$ 4.35	$ 0.27	$ 4.62	$ 4.73	$ 4.73
State O.D. (1002)	$ 151,698,127	$ 0.54				$ 0.54
Federal Basic/Ex (0158)	$ 151,698,127	$ 1.06				$ 1.06
Total	xx	$ 5.95				$ 6.33
Surface Anthracite						
Traumatic (1012)	$ 50,858,100	$ 1.95	$ 0.04	$ 1.99	$ 2.04	$ 2.04
State O.D. (1016)	$ 50,858,100	$ 0.95				$ 0.95
Federal Basic/Ex (0153)	$ 51,285,458	$ 1.06				$ 1.06
Total	xx	$ 3.96				$ 4.05
Surface Bituminous						
Traumatic (1014)	$ 24,865,191	$ 0.58	$ 0.04	$ 0.62	$ 0.63	$ 0.63
State O.D. (1013)	$ 24,865,191	$ 0.56				$ 0.56
Federal Basic/Ex (0156)	$ 25,048,857	$ 0.66				$ 0.66
Total	xx	$ 1.80				$ 1.85
Four Standard Classifications						
Traumatic	$ 227,666,144	$ 3.41	$ 0.19	$ 3.60	$ 3.68	$ 3.68
State O.D.	$ 227,666,144	$ 0.65				$ 0.65
Federal Basic/Ex	$ 228,277,168	$ 1.05				$ 1.05
Total	xx	$ 5.11				$ 5.38

Sources:
Column (1) - Exhibit X-A
Column (2) - Traumatic - Exh II; State O.D. - Exh III; Federal O.D. - Exh IV
Column (3) - Exhibit XII-A
Column (4) = (2) + (3)
Column (5) = (4) times Combined Off-Balance
Column (6) = (5) times Loss-based Assessment from Exh XI-A

Off-Balances	
Exper. Rating	1.0000
Merit Rating	1.0000
Safety Rating	1.0228
Combined Off-Balance	1.0228
Loss-based Assessment	1.0002

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Coal Mine Compensation Rating Bureau
Manual Loss Costs Loaded (after Capping)
For Catastrophe, Off-Balances and Assessment

		(1) 2025 Developed Payroll	(2) Proposed Loss Cost Before Loading	(3) Catastrophe Loss Cost	(4) Loss Cost Including Catastrophe	(5) Loss Cost Including Off-Balance	(6) Loss Cost Inc. Off-Balance & Assessment
Coke							
	Traumatic (1469)	$ 0	$ 3.31	$ 0.04	$ 3.35	$ 3.43	$ 3.43
	State O.D. (1017)	$ 0	$ 0.09				$ 0.09
	Federal Basic/Ex (0154)	$ 0	$ 0.10				$ 0.10
	Total	xx	$ 3.50				$ 3.62
Auger							
	Traumatic (1015)	$ 368,208	$ 6.81	$ 0.12	$ 6.93	$ 7.09	$ 7.09
	State O.D. (1019)	$ 368,208	$ 0.19				$ 0.19
	Federal Basic/Ex (0157)	$ 368,208	$ 0.40				$ 0.40
	Total	xx	$ 7.40				$ 7.68
Co-Gen Anthracite							
	Traumatic (1021)	$ 11,334,139	$ 2.66	$ 0.04	$ 2.70	$ 2.76	$ 2.76
	State O.D. (1022)	$ 11,334,139	$ 0.60				$ 0.60
	Federal Basic/Ex (0181)	$ 11,334,139	$ 0.59				$ 0.59
	Total	xx	$ 3.85				$ 3.95
Co-Gen Bituminous							
	Traumatic (1023)	$ 32,218,561	$ 1.14	$ 0.04	$ 1.18	$ 1.21	$ 1.21
	State O.D. (1024)	$ 32,218,561	$ 0.15				$ 0.15
	Federal Basic/Ex (0182)	$ 32,218,561	$ 0.22				$ 0.22
	Total	xx	$ 1.51				$ 1.58
Prep Plant Anthracite							
	Traumatic (1025)	$ 24,495,096	$ 1.30	$ 0.04	$ 1.34	$ 1.37	$ 1.37
	State O.D. (1026)	$ 24,495,096	$ 2.56				$ 2.56
	Federal Basic/Ex (0183)	$ 24,642,255	$ 0.74				$ 0.74
	Total	xx	$ 4.60				$ 4.67
Prep Plant Bituminous							
	Traumatic (1027)	$ 42,529,094	$ 0.93	$ 0.04	$ 0.97	$ 0.99	$ 0.99
	State O.D. (1028)	$ 42,529,094	$ 0.22				$ 0.22
	Federal Basic/Ex (0184)	$ 42,529,094	$ 0.33				$ 0.33
	Total	xx	$ 1.48				$ 1.54
Other Classifications							
	Traumatic	$ 110,945,098	$ 1.27	$ 0.04	$ 1.31	$ 1.34	$ 1.34
	State O.D.	$ 110,945,098	$ 0.76				$ 0.76
	Federal Basic/Ex	$ 111,092,257	$ 0.41				$ 0.41
	Total	xx	$ 2.44				$ 2.51
All Classifications Combined							
	Traumatic	$ 338,611,242	$ 2.71	$ 0.14	$ 2.85	$ 2.91	$ 2.92
	State O.D.	$ 338,611,242	$ 0.69				$ 0.69
	Federal Basic/Ex	$ 339,369,425	$ 0.84				$ 0.84
	Total	xx	$ 4.24				$ 4.45

Sources:
Column (1) - Exhibit X-A
Column (2) - Traumatic - Exh II; State O.D. - Exh III; Federal O.D. - Exh IV
Column (3) - Exhibit XII-A
Column (4) = (2) + (3)
Column (5) = (4) times Combined Off-Balance
Column (6) = (5) times Loss-based Assessment from Exh XI-A

Off-Balances	
Exper. Rating	1.0000
Merit Rating	1.0000
Safety Rating	1.0228
Combined Off-Balance	1.0228
Loss-based Assessment	1.0002

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Coal Mine Compensation Rating Bureau
Traumatic Loss Cost Indications
Proposed Unloaded Loss Costs

Exhibit II

		Class Code	(1) 2025 Developed Payroll	(2) Approved Unloaded Loss Cost (Eff 4/1/2026)	(3) Indicated Unloaded Loss Cost	(4) Proposed Unloaded Loss Cost	(5) Percent Change
Underground:	Anthracite	1010	$ 244,726	$ 8.79	$ 7.20	$ 7.20	-18.1%
	Bituminous	1001	$ 151,698,127	$ 4.22	$ 4.35	$ 4.35	3.1%
Surface:	Anthracite	1012	$ 50,858,100	$ 2.60	$ 1.46	$ 1.95	-25.0%
	Bituminous	1014	$ 24,865,191	$ 0.77	$ 0.57	$ 0.58	-24.7%
Four Standard Classifications			$ 227,666,144	$ 3.49	$ 3.29	$ 3.41	-2.3%
Other Classes	Coke	1469	$ 0	$ 3.47	$ 3.31	$ 3.31	-4.6%
	Auger	1015	$ 368,208	$ 5.45	$ 7.10	$ 6.81	25.0%
Co-Gen:	Anthracite	1021	$ 11,334,139	$ 3.55	$ 1.65	$ 2.66	-25.1%
	Bituminous	1023	$ 32,218,561	$ 1.13	$ 1.14	$ 1.14	0.9%
Prep Plants:	Anthracite	1025	$ 24,495,096	$ 1.72	$ 1.30	$ 1.30	-24.4%
	Bituminous	1027	$ 42,529,094	$ 1.00	$ 0.93	$ 0.93	-7.0%
Other Classifications			$ 110,945,098	$ 1.47	$ 1.17	$ 1.27	-13.6%
All Classifications Combined			$ 338,611,242	$ 2.83	$ 2.60	$ 2.71	-4.2%

Sources: Column (1) - Exhibit X-A, Page 1
Column (2) - Exhibit V-A, Page 1
Column (3) - Exhibit V-A, Page 1
Column (4) - Exhibit V-A, Page 1
Column (5) = (4) divided by (2) minus 1.0

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Coal Mine Compensation Rating Bureau
State Occupational Disease Loss Cost Indications

Exhibit III

	Class Code	(1) 2025 Developed Payroll	(2) Approved Unloaded Loss Cost	(3) Indicated Avg. Freq. per $1 mill.	(4) Indicated Average Severity	(5) Loss Cost (Rate)	(6) Indicated Change	(7) Proposed Change	(8) Proposed Loss Cost
Underground									
Anthracite	1011	$ 244,726	$ 17.27	0.162292	$ 973,839	$ 15.80	-8.5%	-8.5%	$ 15.80
Bituminous	1002	$ 151,698,127	$ 0.60	0.015728	$ 342,673	$ 0.54	-10.0%	-10.0%	$ 0.54
Surface									
Anthracite	1016	$ 50,858,100	$ 0.90	0.014323	$ 660,096	$ 0.95	5.6%	5.6%	$ 0.95
Bituminous	1013	$ 24,865,191	$ 0.66	0.011444	$ 492,143	$ 0.56	-15.2%	-15.2%	$ 0.56
Four Standard Classifications		$ 227,666,144	$ 0.69			$ 0.65	-5.8%	-5.8%	$ 0.65
Coke	1017	$ 0	$ 0.10	0.001871	$ 492,143	$ 0.09	-10.0%	-10.0%	$ 0.09
Auger	1019	$ 368,208	$ 0.19	0.003761	$ 492,143	$ 0.19	0.0%	0.0%	$ 0.19
Co-Gen									
Anthracite	1022	$ 11,334,139	$ 0.55	0.009060	$ 660,096	$ 0.60	9.1%	9.1%	$ 0.60
Bituminous	1024	$ 32,218,561	$ 0.17	0.003076	$ 492,143	$ 0.15	-11.8%	-11.8%	$ 0.15
Prep Plant									
Anthracite	1026	$ 24,495,096	$ 2.88	0.038818	$ 660,096	$ 2.56	-11.1%	-11.1%	$ 2.56
Bituminous	1028	$ 42,529,094	$ 0.23	0.004564	$ 492,143	$ 0.22	-4.3%	-4.3%	$ 0.22
Other Classifications		$ 110,945,098	$ 0.83			$ 0.76	-8.4%	-8.4%	$ 0.76
All Classifications Combined		$ 338,611,242	$ 0.74			$ 0.69	-6.8%	-6.8%	$ 0.69

Sources:
Column (1) - Exhibit X-A, Page 2
Column (2) - Exhibit X-B, Page 2
Column (3) - Exhibit VII-B-1, Page 1
Column (4) - Exhibit VII-A - Four Standard Classes
Coke, Auger, Co-Gen Bit and Prep Plant Bit equal Surface Bituminous
Co-Gen Ant and Prep Plant Ant equal Surface Anthracite
Column (5) = (3) times (4) divided by 10,000
Column (6) = (5) divided by (2) minus 1.0
Column (7) = (6) limited to +/- 25%
Column (8) = (2) times (1.0 plus (7))

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Coal Mine Compensation Rating Bureau
Federal Occupational Disease Loss Cost Indications

Exhibit IV

Classification		(1) 2025 Developed Payroll	(2) Approved Unloaded Loss Cost	(3) Indicated Avg. Freq. per $1 mill.	(4) Indicated Average Severity	(5) Indicated Loss Cost (Rate)	(6) Indicated Change	(7) Proposed Loss Cost	(8) Proposed Change
Underground									
Anthracite (0160):	Basic			0.593838	$ 545,862	$ 32.42			
	Excess			0.060728	$ 154,531	$ 0.94			
	Total	$ 244,726	$27.73			$ 33.36	20.3%	$ 33.36	20.3%
Bituminous (0158):	Basic			0.018429	$ 472,888	$ 0.87			
	Excess			0.006301	$ 295,722	$ 0.19			
	Total	$ 151,698,127	$1.02			$ 1.06	3.9%	$ 1.06	3.9%
Surface									
Anthracite (0153):	Basic			0.021898	$ 456,233	$ 1.00			
	Excess			0.005799	$ 102,425	$ 0.06			
	Total	$ 51,285,458	$1.26			$ 1.06	-15.9%	$ 1.06	-15.9%
Bituminous (0156):	Basic			0.013331	$ 421,153	$ 0.56			
	Excess			0.003871	$ 256,196	$ 0.10			
	Total	$ 25,048,857	$0.85			$ 0.66	-22.4%	$ 0.66	-22.4%
Four Standard Classifications	Basic					$ 0.90			
	Excess					$ 0.15			
	Total	$ 228,277,168	$1.08			$ 1.05	-2.8%	$ 1.05	-2.8%
Coke (0154)	Basic			0.001960	$ 421,153	$ 0.08			
	Excess			0.000716	$ 256,196	$ 0.02			
	Total	$ 0	$0.10			$ 0.10	0.0%	$ 0.10	0.0%
Auger (0157)	Basic			0.008554	$ 421,153	$ 0.36			
	Excess			0.001515	$ 256,196	$ 0.04			
	Total	$ 368,208	$0.42			$ 0.40	-4.8%	$ 0.40	-4.8%
Co-Gen									
Anthracite (0181):	Basic			0.012247	$ 456,233	$ 0.56			
	Excess			0.002894	$ 102,425	$ 0.03			
	Total	$ 11,334,139	$0.51			$ 0.59	15.7%	$ 0.59	15.7%
Bituminous (0182):	Basic			0.004484	$ 421,153	$ 0.19			
	Excess			0.001069	$ 256,196	$ 0.03			
	Total	$ 32,218,561	$0.23			$ 0.22	-4.3%	$ 0.22	-4.3%
Prep Plants									
Anthracite (0183):	Basic			0.012766	$ 456,233	$ 0.58			
	Excess			0.015846	$ 102,425	$ 0.16			
	Total	$ 24,642,255	$0.77			$ 0.74	-3.9%	$ 0.74	-3.9%
Bituminous (0184):	Basic			0.006950	$ 421,153	$ 0.29			
	Excess			0.001446	$ 256,196	$ 0.04			
	Total	$ 42,529,094	$0.32			$ 0.33	3.1%	$ 0.33	3.1%
Other Classifications	Basic					$ 0.35			
	Excess					$ 0.06			
	Total	$ 111,092,257	$0.41			$ 0.41	0.0%	$ 0.41	0.0%
All Classifications Combined	Basic					$ 0.72			
	Excess					$ 0.12			
	Total	$ 339,369,425	$0.86			$ 0.84	-2.3%	$ 0.84	-2.3%

Sources:
Column (1) - Exhibit X-A, Page 3
Column (2) - Exhibit X-B, Page 2
Column (3) - Exhibit VIII-B-1, Page 1 for Basic; Exhibit VIII-B-1, Page 2 for Excess
Column (4) - Four Std. Classes - Exhibit VIII-A for Basic; Exhibit VII-A, Pages 1 - 4 for Excess
Coke, Auger, Co-Gen Bit and Prep Plant Bit equal Surface Bituminous
Co-Gen Ant and Prep Plant Ant equal Surface Anthracite

Column (5) = (3) times (4) divided by 10,000
Column (6) = (5) divided by (2) minus 1.0
Column (7) = (2) times (1.0 plus (8))
Column (8) = (6) limited to +/- 25%

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Coal Mine Compensation Rating Bureau
Traumatic Loss and Classification Credibility

Classification		Code	(1) 5 year Payroll	2025 Payroll	(2) Approved 4/1/2026	(3) Approved on Level	(4) Indicated 4/1/2027	(5) Expected Losses	(6) Credibility Factor	(7) Indicated Loss Cost	(8) Indicated Change	(9) Proposed Change after Limitation	(10) Proposed Loss Cost	(11) Proposed Change Excluding Trend
					Unloaded Loss Costs			Credibility		Indicated w/ Credibility				
Underground:	Bituminous	1001	727,131,451	151,698,127	4.22	4.02	4.35	30,684,947	1.00	4.35	3.1%	3.1%	4.35	8.2%
Surface:	Anthracite	1012	189,063,978	50,858,100	2.60	2.48	1.46	4,915,663	1.00	1.46	-43.8%	-25.0%	1.95	-21.3%
	Bituminous	1014	153,205,691	24,865,191	0.77	0.73	0.40	1,179,684	0.49	0.57	-26.0%	-25.0%	0.58	-21.0%
Three Major Classifications			1,069,401,120	227,421,418	3.44	3.28	3.27	36,780,294						
	Coke	1469	-	-	3.47	3.31	-	-	0.00	3.31	-4.6%	-4.6%	3.31	0.1%
Co-Gen:	Anthracite	1021	49,365,226	11,334,139	3.55	3.38	0.49	1,752,466	0.60	1.65	-53.5%	-25.0%	2.66	-21.4%
	Bituminous	1023	112,141,429	32,218,561	1.13	1.08	1.20	1,267,198	0.51	1.14	0.9%	0.9%	1.14	5.9%
Prep Plants:	Anthracite	1025	91,634,191	24,495,096	1.72	1.64	1.05	1,576,108	0.57	1.30	-24.4%	-24.4%	1.30	-20.7%
	Bituminous	1027	207,042,733	42,529,094	1.00	0.95	0.92	2,070,427	0.65	0.93	-7.0%	-7.0%	0.93	-2.4%
	Auger	1015	2,598,346	368,208	5.45	5.19	16.45	141,610	0.17	7.10	30.3%	25.0%	6.81	31.1%
Underground:	Anthracite	1010	918,809	244,726	8.79	8.38	6.01 a	80,763	0.13	7.20 b	-18.1%	-18.1%	7.20 c	-14.0%
Subtotal (6)			462,781,925	110,945,098	1.47	1.40	1.05	6,807,809						
Subtotal (7)			463,700,734	111,189,824	1.49	1.41	1.06	6,888,572						
Total (Based on 5-year Payroll)			1,533,101,854	338,611,242	2.85	2.71	2.61	43,668,866		2.66				
Total (Based on 2025 Payroll)				338,611,242	2.83					2.60	-8.1%	-4.2%	2.71	

a Indicated Loss Cost from V-A, Page 2
b Average of Col. (3) and Col. (4)
c Average of Col. (3) and Proposed Loss Cost from V-A, Page 2

Source: Column (1) - Exhibit V-B
Column (2) - Exhibit X-B, Page 2
Column (3) = (2) times Weighted Average of Indemnity & Medical Trends
Column (4) - Exhibit V-B, except Anthracite Underground is from Exhibit V-A, Page 2
Column (5) = (1) times (2) divided by 100
Column (6) = [(5) divided by 4,915,663] ^ (1/2), capped at 1.00
Column (7) = [(4) times (6)] plus [(3) times (1.0 minus (6))]
Column (8) = (7) divided by (2) minus 1.0
Column (9) = (8) limited to +/- 25%
Column (10) = (7), when (8) = (9); otherwise, (10) = (2) * [1 + (9)]
Column (11) = (10) divided by 0.953 divided by (2) - 1.0

	Ultimate Losses	Percent of Total
5-year Indemnity	25,975,007	65.2%
5-year Medical	13,881,427	34.8%
Total	39,856,434	100.00%
Indemnity Trend	0.952	
Medical Trend	0.956	
Weighted Average of Indemnity & Medical Trends	0.9530	
Credibility standard	4,915,663	expected losses of 1012
Constant for Credibility Formula	1.00	(for credibility logical expression)

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Calculation of Anthracite Underground Loss Cost

		Indicated		Proposed
Multiplicative Method (Anthracite: Underground vs. Surface)				
Differential Factor from Study		2.66		2.66
Indicated Anthracite Surface Loss Cost		1.46	*	1.95
Indicated Anthracite Underground Loss Cost		3.88		5.19
Comparative Hazard Method #1 (Anthracite vs. Bituminous)				
Differential Factor from Study		2.41		2.41
Indicated Bituminous Underground Loss Cost		4.35	*	4.35
Indicated Anthracite Underground Loss Cost		10.48		10.48
Comparative Hazard Method #2 (Surface vs. Underground)				
Differential Factor from Study		2.51		2.51
Indicated Anthracite Surface Loss Cost		1.46	*	1.95
Indicated Anthracite Underground Loss Cost		3.66		4.89
	Average	6.01		6.85

* Source: Exhibit V-A, Page 1

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Coal Mine Compensation Rating Bureau
Traumatic Loss Cost Indication
All Classes Combined (10 Classes)

Accident Year	(1) Reported Losses	(2) Loss Development	(3) Trend Factor	(4) Ultimate Losses	(5) Loss Cost
Indemnity					
2021	5,756,888	1.0189	0.7175	4,208,635	1.67
2022	6,253,510	1.0459	0.7536	4,928,955	1.75
2023	7,663,904	1.0691	0.7916	6,485,959	2.01
2024	4,801,301	1.1837	0.8316	4,726,233	1.40
2025	3,950,196	1.7360	0.8735	5,625,225	1.66
5 Years	28,425,799			25,975,007	1.69
Medical					
2021	3,348,832	1.0618	0.7381	2,624,530	1.04
2022	2,588,445	1.0722	0.7720	2,142,556	0.76
2023	3,901,558	1.0614	0.8076	3,344,364	1.04
2024	2,783,649	1.0437	0.8447	2,454,101	0.73
2025	3,740,814	1.0031	0.8836	3,315,876	0.98
5 Years	16,363,298			13,881,427	0.91

Indemnity & Medical	(6) Developed Payroll				
2021	252,584,256			6,833,165	2.71
2022	282,344,561			7,071,511	2.50
2023	323,107,714			9,830,323	3.04
2024	336,454,081			7,180,334	2.13
2025	338,611,242			8,941,101	2.64
5 Years	1,533,101,854			39,856,434	2.60

Source: Column (1) = Sum of Column (1) from Exhibit V-B pages for all classes
Column (2) - Exhibit V-F, Pages 1 and 2
Column (3) - Exhibit V-C
Column (4) = (1) times (2) times (3)
Column (5) = (4) divided by (6) times 100
Column (6) = Sum of Column (6) from Exhibit V-B pages for all classes

* Large Claim has been capped at $1,250,000. See V-B Page 3b.

Coal Mine Compensation Rating Bureau
Traumatic Loss Cost Indication
Classes 1001, 1012 and 1014 Combined

Accident Year	(1) Reported Losses	(2) Loss Development	(3) Trend Factor	(4) Ultimate Losses	(5) Loss Cost
Indemnity					
2021	5,536,930	1.0189	0.7175	4,047,832	2.22
2022	4,998,134	1.0459	0.7536	3,939,480	1.97
2023	7,331,991	1.0691	0.7916	6,205,061	2.73
2024	3,994,695	1.1837	0.8316	3,932,238	1.69
2025	3,588,182	1.7360	0.8735	5,076,268	2.23
5 Years	25,449,932			23,200,879	2.17
Medical					
2021	3,011,455	1.0618	0.7381	2,360,122	1.29
2022	1,989,648	1.0722	0.7720	1,646,908	0.82
2023	3,621,284	1.0614	0.8076	3,104,117	1.37
2024	2,291,855	1.0437	0.8447	2,020,529	0.87
2025	2,986,434	1.0031	0.8836	2,647,240	1.16
5 Years	13,900,676			11,778,916	1.10

Indemnity & Medical	(6) Developed Payroll				
2021	182,745,580			6,407,954	3.51
2022	199,824,401			5,586,388	2.80
2023	226,911,753			9,309,178	4.10
2024	232,497,968			5,952,767	2.56
2025	227,421,418			7,723,508	3.40
5 Years	1,069,401,120			34,979,795	3.27

Source: Column (1) = Sum of Column (1) from Exhibit V-B pages for classes 1001, 1012 and 1014
Column (2) - Exhibit V-F, Pages 1 and 2
Column (3) - Exhibit V-C
Column (4) = (1) times (2) times (3)
Column (5) = (4) divided by (6) times 100
Column (6) = Sum of Column (6) from Exhibit V-B pages for classes 1001, 1012 and 1014

* Large Claim has been capped at $1,250,000. See V-B Page 3b.

Coal Mine Compensation Rating Bureau
Traumatic Loss Cost Indication
Underground Bituminous 1001

Accident Year	(1) Reported Losses	(2) Loss Development	(3) Trend Factor	(4) Ultimate Losses		(5) Loss Cost
Indemnity						
2021	4,893,052	1.0189	0.7175	3,577,118		2.77
2022	4,501,015	1.0459	0.7536	3,547,656		2.59
2023	6,898,160	1.0691	0.7916	5,837,910		3.80
2024	3,673,384	1.1837	0.8316	3,615,950		2.33
2025	3,447,008	1.7360	0.8735	4,862,192	*	3.21
5 Years	23,412,619			21,440,826		2.95
Medical						
2021	2,476,187	1.0618	0.7381	1,940,624		1.50
2022	1,641,880	1.0722	0.7720	1,359,047		0.99
2023	3,288,481	1.0614	0.8076	2,818,842		1.83
2024	1,925,864	1.0437	0.8447	1,697,867		1.09
2025	2,650,493	1.0031	0.8836	2,349,482	*	1.55
5 Years	11,982,905			10,165,862		1.40

Indemnity & Medical	(6) Developed Payroll				
2021	129,326,591			5,517,742	4.27
2022	136,857,008			4,906,703	3.59
2023	153,792,708			8,656,752	5.63
2024	155,457,017			5,313,817	3.42
2025	151,698,127			7,211,674	4.75
5 Years	727,131,451			31,606,688	4.35

Source: Column (1) - CMCRB Database as of 4-30-2026
Column (2) - Exhibit V-F, Pages 1 and 2
Column (3) - Exhibit V-C
Column (4) = (1) times (2) times (3)
Column (5) = (4) divided by (6) times 100
Column (6) - Exhibit X-A, Page 1

* Large Claim has been capped at $1,250,000. See V-B Page 3b.

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Adjustment for Large Claim(s) (Accident Year 2025)

	Indemnity	Medical	Total	Cap
Uncapped Claim(s) - (1) Claim(s)	1,064,341	709	1,065,050	
Percent of Total	99.93%	0.07%	100.0%	
Percent X 1,250,000 X 1	1,249,125	875	1,250,000	1,250,000

Total Reported Losses as of 4-30-2026	3,447,008	2,650,493		
Uncapped Claim(s)	1,064,341	709		
Reported Loss ex. Uncapped Claim(s)	2,382,667	2,649,784		Year of Claim
Loss Development Factor	1.7360	1.0031		2025
Trend Factor	0.8735	0.8836		
Dev & Trended Loss ex. Claim(s)	3,613,067	2,348,607		
Claim(s) Capped at 1,250,000 each	1,249,125	875		
Dev & Trended Loss w/ Capped Claim(s)	4,862,192	2,349,482	<- Adjusted Ultimate Losses	
Reported Loss w/ Capped Claim(s)	3,631,792	2,650,659	<- Adjusted Reported Losses	

Source: Exhibit V-E, Page 3

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Checksum: 38,782,932.496200

Coal Mine Compensation Rating Bureau
Traumatic Loss Cost Indication
Surface Anthracite 1012

Accident Year	(1) Reported Losses	(2) Loss Development	(3) Trend Factor	(4) Ultimate Losses	(5) Loss Cost
Indemnity					
2021	572,357	1.0189	0.7175	418,428	1.72
2022	457,892	1.0459	0.7536	360,906	1.21
2023	376,823	1.0691	0.7916	318,905	0.82
2024	274,727	1.1837	0.8316	270,432	0.60
2025	111,949	1.7360	0.8735	169,759	0.33
5 Years	1,793,748			1,538,430	0.81
Medical					
2021	447,901	1.0618	0.7381	351,027	1.44
2022	272,889	1.0722	0.7720	225,881	0.75
2023	189,957	1.0614	0.8076	162,829	0.42
2024	293,737	1.0437	0.8447	258,962	0.57
2025	257,542	1.0031	0.8836	228,270	0.45
5 Years	1,462,026			1,226,969	0.65

Indemnity & Medical	(6) Developed Payroll				
2021	24,346,630			769,455	3.16
2022	29,927,352			586,787	1.96
2023	38,677,222			481,734	1.25
2024	45,254,674			529,394	1.17
2025	50,858,100			398,029	0.78
5 Years	189,063,978			2,765,399	1.46

Source: Column (1) - CMCRB Database as of 4-30-2026
Column (2) - Exhibit V-F, Pages 1 and 2
Column (3) - Exhibit V-C
Column (4) = (1) times (2) times (3)
Column (5) = (4) divided by (6) times 100
Column (6) - Exhibit X-A, Page 1

Coal Mine Compensation Rating Bureau
Traumatic Loss Cost Indication
Surface Bituminous 1014

Accident Year	(1) Reported Losses	(2) Loss Development	(3) Trend Factor	(4) Ultimate Losses	(5) Loss Cost
Indemnity					
2021	71,521	1.0189	0.7175	52,286	0.18
2022	39,227	1.0459	0.7536	30,918	0.09
2023	57,008	1.0691	0.7916	48,246	0.14
2024	46,584	1.1837	0.8316	45,856	0.14
2025	29,225	1.7360	0.8735	44,317	0.18
5 Years	243,565			221,623	0.14
Medical					
2021	87,367	1.0618	0.7381	68,471	0.24
2022	74,879	1.0722	0.7720	61,980	0.19
2023	142,846	1.0614	0.8076	122,446	0.36
2024	72,254	1.0437	0.8447	63,700	0.20
2025	78,399	1.0031	0.8836	69,488	0.28
5 Years	455,745			386,085	0.25

Indemnity & Medical	(6) Developed Payroll				
2021	29,072,359			120,757	0.42
2022	33,040,041			92,898	0.28
2023	34,441,823			170,692	0.50
2024	31,786,277			109,556	0.34
2025	24,865,191			113,805	0.46
5 Years	153,205,691			607,708	0.40

Source: Column (1) - CMCRB Database as of 4-30-2026
Column (2) - Exhibit V-F, Pages 1 and 2
Column (3) - Exhibit V-C
Column (4) = (1) times (2) times (3)
Column (5) = (4) divided by (6) times 100
Column (6) - Exhibit X-A, Page 1

Coal Mine Compensation Rating Bureau
Traumatic Loss Cost Indication
All Classes Combined, excluding Class 1001, 1012 and 1014

Accident Year	(1) Reported Losses	(2) Loss Development	(3) Trend Factor	(4) Ultimate Losses	(5) Loss Cost
Indemnity					
2021	219,958	1.0189	0.7175	160,803	0.23
2022	1,255,376	1.0459	0.7536	989,475	1.20
2023	331,913	1.0691	0.7916	280,898	0.29
2024	806,606	1.1837	0.8316	793,995	0.76
2025	362,014	1.7360	0.8735	548,957	0.49
5 Years	2,975,867			2,774,128	0.60
Medical					
2021	337,377	1.0618	0.7381	264,408	0.38
2022	598,797	1.0722	0.7720	495,648	0.60
2023	280,274	1.0614	0.8076	240,247	0.25
2024	491,794	1.0437	0.8447	433,572	0.42
2025	754,380	1.0031	0.8836	668,636	0.60
5 Years	2,462,622			2,102,511	0.45

Indemnity & Medical	(6) Developed Payroll				
2021	69,838,676			425,211	0.61
2022	82,520,160			1,485,123	1.80
2023	96,195,961			521,145	0.54
2024	103,956,113			1,227,567	1.18
2025	111,189,824			1,217,593	1.10
5 Years	463,700,734			4,876,639	1.05

Source: Column (1) = Sum of Column (1) from Exhibit V-B pages 7-13
Column (2) - Exhibit V-F, Pages 1 and 2
Column (3) - Exhibit V-C
Column (4) = (1) times (2) times (3)
Column (5) = (4) divided by (6) times 100
Column (6) = Sum of Column (6) from Exhibit V-B pages 7-13

Coal Mine Compensation Rating Bureau
Traumatic Loss Cost Indication
Coke 1469

Accident Year	(1) Reported Losses	(2) Loss Development	(3) Trend Factor	(4) Ultimate Losses	(5) Loss Cost
Indemnity					
2021	-	1.0189	0.7175	-	0.00
2022	-	1.0459	0.7536	-	0.00
2023	-	1.0691	0.7916	-	0.00
2024	-	1.1837	0.8316	-	0.00
2025	-	1.7360	0.8735	-	0.00
5 Years	-			-	0.00
Medical					
2021	-	1.0618	0.7381	-	0.00
2022	-	1.0722	0.7720	-	0.00
2023	-	1.0614	0.8076	-	0.00
2024	-	1.0437	0.8447	-	0.00
2025	-	1.0031	0.8836	-	0.00
5 Years	-			-	0.00

Indemnity & Medical	(6) Developed Payroll				
2021	-			-	0.00
2022	-			-	0.00
2023	-			-	0.00
2024	-			-	0.00
2025	-			-	0.00
5 Years	-			-	0.00

Source: Column (1) - CMCRB Database as of 4-30-2026
Column (2) - Exhibit V-F, Pages 1 and 2
Column (3) - Exhibit V-C
Column (4) = (1) times (2) times (3)
Column (5) = (4) divided by (6) times 100
Column (6) - Exhibit X-A, Page 1

Coal Mine Compensation Rating Bureau
Traumatic Loss Cost Indication
Auger 1015

Accident Year	(1) Reported Losses	(2) Loss Development	(3) Trend Factor	(4) Ultimate Losses	(5) Loss Cost
Indemnity					
2021	-	1.0189	0.7175	-	0.00
2022	467,045	1.0459	0.7536	368,120	48.87
2023	-	1.0691	0.7916	-	0.00
2024	-	1.1837	0.8316	-	0.00
2025	-	1.7360	0.8735	-	0.00
5 Years	467,045			368,120	14.17
Medical					
2021	-	1.0618	0.7381	-	0.00
2022	71,371	1.0722	0.7720	59,077	7.84
2023	226	1.0614	0.8076	194	0.03
2024	-	1.0437	0.8447	-	0.00
2025	-	1.0031	0.8836	-	0.00
5 Years	71,597			59,271	2.28

Indemnity & Medical	(6) Developed Payroll				
2021	391,870			-	0.00
2022	753,226			427,197	56.72
2023	575,848			194	0.03
2024	509,194			-	0.00
2025	368,208			-	0.00
5 Years	2,598,346			427,391	16.45

Source: Column (1) - CMCRB Database as of 4-30-2026
Column (2) - Exhibit V-F, Pages 1 and 2
Column (3) - Exhibit V-C
Column (4) = (1) times (2) times (3)
Column (5) = (4) divided by (6) times 100
Column (6) - Exhibit X-A, Page 1

Coal Mine Compensation Rating Bureau
Traumatic Loss Cost Indication
Co-Gen Anthracite 1021

Accident Year	(1) Reported Losses	(2) Loss Development	(3) Trend Factor	(4) Ultimate Losses	(5) Loss Cost
Indemnity					
2021	298	1.0189	0.7175	218	0.00
2022	28,040	1.0459	0.7536	22,101	0.25
2023	17,245	1.0691	0.7916	14,594	0.14
2024	8,826	1.1837	0.8316	8,688	0.08
2025	3,487	1.7360	0.8735	5,288	0.05
5 Years	57,896			50,889	0.10
Medical					
2021	45,442	1.0618	0.7381	35,614	0.43
2022	27,190	1.0722	0.7720	22,506	0.25
2023	46,359	1.0614	0.8076	39,738	0.39
2024	17,734	1.0437	0.8447	15,635	0.15
2025	86,510	1.0031	0.8836	76,677	0.68
5 Years	223,235			190,170	0.39

Indemnity & Medical	(6) Developed Payroll				
2021	8,371,756			35,832	0.43
2022	8,948,834			44,607	0.50
2023	10,163,706			54,332	0.53
2024	10,546,791			24,323	0.23
2025	11,334,139			81,965	0.72
5 Years	49,365,226			241,059	0.49

Source: Column (1) - CMCRB Database as of 4-30-2026
Column (2) - Exhibit V-F, Pages 1 and 2
Column (3) - Exhibit V-C
Column (4) = (1) times (2) times (3)
Column (5) = (4) divided by (6) times 100
Column (6) - Exhibit X-A, Page 1

Coal Mine Compensation Rating Bureau
Traumatic Loss Cost Indication
Co-Gen Bituminous 1023

Accident Year	(1) Reported Losses	(2) Loss Development	(3) Trend Factor	(4) Ultimate Losses	(5) Loss Cost
Indemnity					
2021	156,542	1.0189	0.7175	114,442	0.93
2022	29,065	1.0459	0.7536	22,909	0.13
2023	207,425	1.0691	0.7916	175,544	0.72
2024	329,993	1.1837	0.8316	324,834	1.25
2025	130,800	1.7360	0.8735	198,345	0.62
5 Years	853,825			836,074	0.75
Medical					
2021	101,554	1.0618	0.7381	79,589	0.65
2022	88,608	1.0722	0.7720	73,344	0.42
2023	57,095	1.0614	0.8076	48,941	0.20
2024	186,034	1.0437	0.8447	164,010	0.63
2025	156,771	1.0031	0.8836	138,952	0.43
5 Years	590,062			504,836	0.45

Indemnity & Medical	(6) Developed Payroll				
2021	12,282,842			194,031	1.58
2022	17,382,885			96,253	0.55
2023	24,235,040			224,485	0.93
2024	26,022,101			488,844	1.88
2025	32,218,561			337,297	1.05
5 Years	112,141,429			1,340,910	1.20

Source: Column (1) - CMCRB Database as of 4-30-2026
Column (2) - Exhibit V-F, Pages 1 and 2
Column (3) - Exhibit V-C
Column (4) = (1) times (2) times (3)
Column (5) = (4) divided by (6) times 100
Column (6) - Exhibit X-A, Page 1

Coal Mine Compensation Rating Bureau
Traumatic Loss Cost Indication
Prep Plants Anthracite 1025

Accident Year	(1) Reported Losses	(2) Loss Development	(3) Trend Factor	(4) Ultimate Losses	(5) Loss Cost
Indemnity					
2021	17,688	1.0189	0.7175	12,931	0.10
2022	344,428	1.0459	0.7536	271,475	1.84
2023	11,092	1.0691	0.7916	9,387	0.05
2024	74,167	1.1837	0.8316	73,007	0.33
2025	41,773	1.7360	0.8735	63,344	0.26
5 Years	489,148			430,144	0.47
Medical					
2021	63,080	1.0618	0.7381	49,437	0.38
2022	221,978	1.0722	0.7720	183,740	1.25
2023	61,862	1.0614	0.8076	53,027	0.30
2024	36,588	1.0437	0.8447	32,256	0.15
2025	236,891	1.0031	0.8836	209,966	0.86
5 Years	620,399			528,426	0.58

Indemnity & Medical	(6) Developed Payroll				
2021	12,875,453			62,368	0.48
2022	14,754,239			455,215	3.09
2023	17,515,762			62,414	0.36
2024	21,993,641			105,263	0.48
2025	24,495,096			273,310	1.12
5 Years	91,634,191			958,570	1.05

Source: Column (1) - CMCRB Database as of 4-30-2026
Column (2) - Exhibit V-F, Pages 1 and 2
Column (3) - Exhibit V-C
Column (4) = (1) times (2) times (3)
Column (5) = (4) divided by (6) times 100
Column (6) - Exhibit X-A, Page 1

Coal Mine Compensation Rating Bureau
Traumatic Loss Cost Indication
Prep Plants Bituminous 1027

Accident Year	(1) Reported Losses	(2) Loss Development	(3) Trend Factor	(4) Ultimate Losses	(5) Loss Cost
Indemnity					
2021	45,430	1.0189	0.7175	33,212	0.09
2022	386,798	1.0459	0.7536	304,870	0.75
2023	96,151	1.0691	0.7916	81,373	0.19
2024	393,620	1.1837	0.8316	387,466	0.87
2025	185,954	1.7360	0.8735	281,980	0.66
5 Years	1,107,953			1,088,901	0.53
Medical					
2021	127,301	1.0618	0.7381	99,768	0.28
2022	189,650	1.0722	0.7720	156,981	0.39
2023	114,732	1.0614	0.8076	98,347	0.23
2024	251,438	1.0437	0.8447	221,671	0.50
2025	274,208	1.0031	0.8836	243,041	0.57
5 Years	957,329			819,808	0.40

Indemnity & Medical	(6) Developed Payroll				
2021	35,684,224			132,980	0.37
2022	40,612,657			461,851	1.14
2023	43,506,553			179,720	0.41
2024	44,710,205			609,137	1.36
2025	42,529,094			525,021	1.23
5 Years	207,042,733			1,908,709	0.92

Source: Column (1) - CMCRB Database as of 4-30-2026
Column (2) - Exhibit V-F, Pages 1 and 2
Column (3) - Exhibit V-C
Column (4) = (1) times (2) times (3)
Column (5) = (4) divided by (6) times 100
Column (6) - Exhibit X-A, Page 1

Coal Mine Compensation Rating Bureau
Traumatic Loss Cost Indication
Underground Anthracite 1010

Accident Year	(1) Reported Losses	(2) Loss Development	(3) Trend Factor	(4) Ultimate Losses	(5) Loss Cost
Indemnity					
2021	-	1.0189	0.7175	-	0.00
2022	-	1.0459	0.7536	-	0.00
2023	-	1.0691	0.7916	-	0.00
2024	-	1.1837	0.8316	-	0.00
2025	-	1.7360	0.8735	-	0.00
5 Years	-			-	0.00
Medical					
2021	-	1.0618	0.7381	-	0.00
2022	-	1.0722	0.7720	-	0.00
2023	-	1.0614	0.8076	-	0.00
2024	-	1.0437	0.8447	-	0.00
2025	-	1.0031	0.8836	-	0.00
5 Years	-			-	0.00

Indemnity & Medical	(6) Developed Payroll				
2021	232,531			-	0.00
2022	68,319			-	0.00
2023	199,052			-	0.00
2024	174,181			-	0.00
2025	244,726			-	0.00
5 Years	918,809			-	0.00

Source: Column (1) - CMCRB Database as of 4-30-2026
Column (2) - Exhibit V-F, Pages 1 and 2
Column (3) - Exhibit V-C
Column (4) = (1) times (2) times (3)
Column (5) = (4) divided by (6) times 100
Column (6) - Exhibit X-A, Page 1

Coal Mine Compensation Rating Bureau
Traumatic Loss Cost Indication
Classes 1021, 1023, 1025, 1027 and 1469 Combined (Page 6 less Pages 8 & 13)

Accident Year	(1) Reported Losses	(2) Loss Development	(3) Trend Factor	(4) Ultimate Losses	(5) Loss Cost
Indemnity					
2021	219,958	1.0189	0.7175	160,803	0.23
2022	788,331	1.0459	0.7536	621,355	0.76
2023	331,913	1.0691	0.7916	280,898	0.29
2024	806,606	1.1837	0.8316	793,995	0.77
2025	362,014	1.7360	0.8735	548,957	0.50
5 Years	2,508,822			2,406,008	0.52
Medical					
2021	337,377	1.0618	0.7381	264,408	0.38
2022	527,426	1.0722	0.7720	436,571	0.53
2023	280,048	1.0614	0.8076	240,053	0.25
2024	491,794	1.0437	0.8447	433,572	0.42
2025	754,380	1.0031	0.8836	668,636	0.60
5 Years	2,391,025			2,043,240	0.44

Indemnity & Medical	(6) Developed Payroll				
2021	69,214,275			425,211	0.61
2022	81,698,615			1,057,926	1.29
2023	95,421,061			520,951	0.55
2024	103,272,738			1,227,567	1.19
2025	110,576,890			1,217,593	1.10
5 Years	460,183,579			4,449,248	0.97

Source: Column (1) = Sum of Column (1) from Exhibit V-B pages 7 and 9-12
Column (2) - Exhibit V-F, Pages 1 and 2
Column (3) - Exhibit V-C
Column (4) = (1) times (2) times (3)
Column (5) = (4) divided by (6) times 100
Column (6) = Sum of Column (6) from Exhibit V-B pages 7 and 9-12

Coal Mine Compensation Rating Bureau

Exhibit V-C

Traumatic Loss Trend

Indemnity and Medical - All Classes Combined

Trend Factors

Indemnity and Funeral

Annual Percentage Change: -4.8%

Accident Year	Trend Period			Years	Formula	Trend Factor	Freq. Adjt. Factor	Reserved Legislative Adjt. Factor 1	Reserved Legislative Adjt. Factor 2	Adjt. Trend Factor
2021	7/1/2021	to	4/1/2028	6.75	(1 - 0.048) ^ 6.75	0.7175	1.000	1.0000	1.0000	0.7175
2022	7/1/2022	to	4/1/2028	5.75	(1 - 0.048) ^ 5.75	0.7536	1.000	1.0000	1.0000	0.7536
2023	7/1/2023	to	4/1/2028	4.75	(1 - 0.048) ^ 4.75	0.7916	1.000	1.0000	1.0000	0.7916
2024	7/1/2024	to	4/1/2028	3.75	(1 - 0.048) ^ 3.75	0.8316	1.000	1.0000	1.0000	0.8316
2025	7/1/2025	to	4/1/2028	2.75	(1 - 0.048) ^ 2.75	0.8735	1.000	1.0000	1.0000	0.8735

Medical and Medical Only

Annual Percentage Change: -4.4%

Accident Year	Trend Period			Years	Formula	Trend Factor	Freq. Adjt. Factor	Reserved Legislative Adjt. Factor 1	Reserved Legislative Adjt. Factor 2	Adjt. Trend Factor
2021	7/1/2021	to	4/1/2028	6.75	(1 - 0.044) ^ 6.75	0.7381	1.000	1.0000	1.0000	0.7381
2022	7/1/2022	to	4/1/2028	5.75	(1 - 0.044) ^ 5.75	0.7720	1.000	1.0000	1.0000	0.7720
2023	7/1/2023	to	4/1/2028	4.75	(1 - 0.044) ^ 4.75	0.8076	1.000	1.0000	1.0000	0.8076
2024	7/1/2024	to	4/1/2028	3.75	(1 - 0.044) ^ 3.75	0.8447	1.000	1.0000	1.0000	0.8447
2025	7/1/2025	to	4/1/2028	2.75	(1 - 0.044) ^ 2.75	0.8836	1.000	1.0000	1.0000	0.8836

Source: Exhibit V-D, Pages 1 and 2 (Selected Trend Factors)

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Run: September 10, 2026 - 11:04:17 AM

Effective Date: 4/1/2027

Checksum:939,847.435600

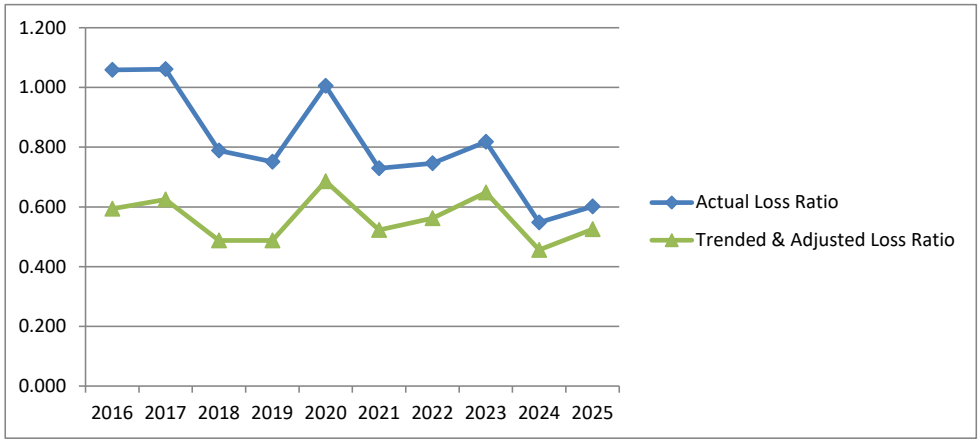
Accident Year	(1) On-Level Loss Cost Premium	(2) Actual Loss Ratio	(3) Adjustment	(4) Adjusted Loss Ratio	(5) Change from Prior Year	(6) Trend Period	(7) Trended & Adjusted Loss Ratio	(8) Change to Trended & Adjusted
2016	8,781,675	1.059	1.000	1.059		11.75	0.594	-43.9%
2017	10,029,471	1.061	1.000	1.061	1.002	10.75	0.625	-41.1%
2018	10,549,994	0.789	1.000	0.789	0.744	9.75	0.488	-38.1%
2019	10,490,582	0.751	1.000	0.751	0.952	8.75	0.488	-35.0%
2020	8,378,758	1.005	1.000	1.005	1.338	7.75	0.686	-31.7%
2021	8,050,769	0.729	1.000	0.729	0.725	6.75	0.523	-28.3%
2022	8,761,859	0.746	1.000	0.746	1.023	5.75	0.562	-24.7%
2023	10,010,982	0.818	1.000	0.818	1.097	4.75	0.648	-20.8%
2024	10,368,149	0.548	1.000	0.548	0.670	3.75	0.456	-16.8%
2025	10,410,961	0.601	1.000	0.601	1.097	2.75	0.525	-12.6%
Source:	X-B-1	V-E-1	Judgement	(2)*(3)			(4)*(1+Sel.)^(6)	(7)/(2) - 1

	Thru 2025	Thru 2024	Thru 2023
A) Geometric Mean (2017 -)	-6.9%	-9.0%	-4.2%
B) Geometric Mean (2018 -)	-3.8%	-5.9%	0.7%
C) Geometric Mean (2019 -)	-3.6%	-6.1%	2.1%
D) Geometric Mean (2020 -)	-9.8%	-14.1%	-6.6%
E) Regression (2017 -)	-5.7%	-5.5%	-3.2%
F) Regression (2018 -)	-4.7%	-4.3%	-0.5%
G) Regression (2019 -)	-6.1%	-6.0%	-1.3%
H) Regression (2020 -)	-9.1%	-10.4%	-5.8%
Average - All	-6.21%	-7.66%	-2.34%
Average - All, except D & H	-5.14%	-6.14%	-1.06%
Selected Trend (Sel.)	-4.80%		
Selected Trend for 4-1-2026	-4.20%		
Number of Indications < Selected:	5	7	2
Number of Indications > Selected:	3	1	6

Results - Actual	
9-year avg	0.783
9-year wtd avg	0.779
5-year avg	0.688
5-year wtd avg	0.683
3-year avg	0.656
3-year wtd avg	0.654

Results - w/ Trend & Adjust	
9-year avg	0.556
9-year wtd avg	0.553
5-year avg	0.543
5-year wtd avg	0.542
3-year avg	0.543
3-year wtd avg	0.542

Sel. Freq.	-8.00%
Sel. Sev.	4.50%
Ind. Freq-Sev	-3.9%



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Run: September 10, 2026 - 11:04:17 AM
Effective Date: 4/1/2027

Checksum:95,853,544.801298

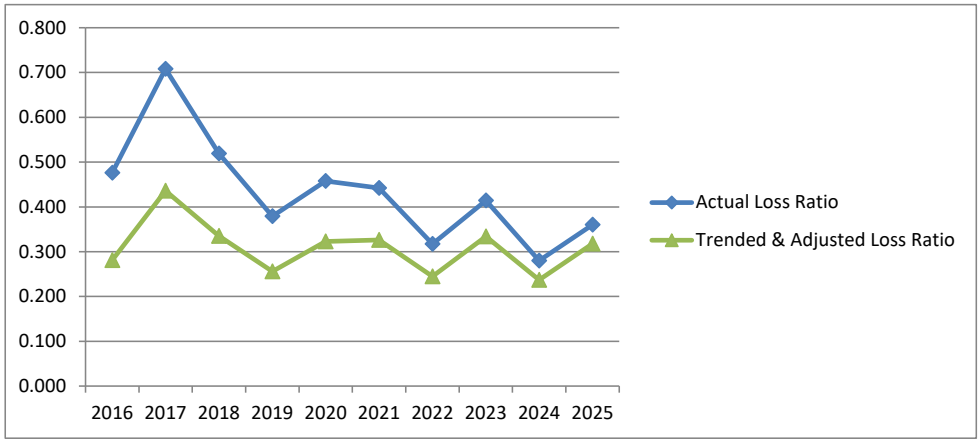
Accident Year	(1) On-Level Loss Cost Premium	(2) Actual Loss Ratio	(3) Adjustment	(4) Adjusted Loss Ratio	(5) Change from Prior Year	(6) Trend Period	(7) Trended & Adjusted Loss Ratio	(8) Change to Trended & Adjusted
2016	8,781,675	0.476	1.000	0.476		11.75	0.281	-41.0%
2017	10,029,471	0.708	1.000	0.708	1.487	10.75	0.436	-38.4%
2018	10,549,994	0.519	1.000	0.519	0.733	9.75	0.335	-35.5%
2019	10,490,582	0.379	1.000	0.379	0.730	8.75	0.256	-32.5%
2020	8,378,758	0.458	1.000	0.458	1.208	7.75	0.323	-29.5%
2021	8,050,769	0.442	1.000	0.442	0.965	6.75	0.326	-26.2%
2022	8,761,859	0.317	1.000	0.317	0.717	5.75	0.245	-22.7%
2023	10,010,982	0.414	1.000	0.414	1.306	4.75	0.334	-19.3%
2024	10,368,149	0.280	1.000	0.280	0.676	3.75	0.237	-15.4%
2025	10,410,961	0.360	1.000	0.360	1.286	2.75	0.318	-11.7%
Source:	X-B-1	V-E-2	Judgement	(2)*(3)			(4)*(1+Sel.)^(6)	(7)/(2) - 1

	Thru 2025	Thru 2024	Thru 2023
A) Geometric Mean (2017 -)	-8.1%	-12.4%	-8.6%
B) Geometric Mean (2018 -)	-5.1%	-9.8%	-4.4%
C) Geometric Mean (2019 -)	-0.9%	-5.9%	2.2%
D) Geometric Mean (2020 -)	-4.7%	-11.6%	-3.3%
E) Regression (2017 -)	-7.6%	-9.3%	-8.4%
F) Regression (2018 -)	-5.5%	-7.0%	-4.7%
G) Regression (2019 -)	-4.2%	-6.0%	-1.9%
H) Regression (2020 -)	-6.4%	-10.0%	-6.2%
Average - All	-5.31%	-9.00%	-4.41%
Average - All, except A & E	-4.45%	-8.37%	-3.06%
Selected Trend (Sel.)	-4.40%		
Selected Trend for 4-1-2026	-4.30%		
Number of Indications < Selected:	6	8	5
Number of Indications > Selected:	2	0	3

Results - Actual	
9-year avg	0.431
9-year wtd avg	0.431
5-year avg	0.363
5-year wtd avg	0.360
3-year avg	0.351
3-year wtd avg	0.351

Results - w/ Trend & Adjust	
9-year avg	0.312
9-year wtd avg	0.312
5-year avg	0.292
5-year wtd avg	0.292
3-year avg	0.296
3-year wtd avg	0.296

Sel. Freq.	-8.00%
Sel. Sev.	4.00%
Med. Freq-Sev	-4.3%



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Run: September 10, 2026 - 11:04:17 AM
Effective Date: 4/1/2027

Checksum:95,853,531.756644

Accident Year	(1) On-Level Loss Cost Premium	(2) Actual Frequency	(3) Adjustment	(4) Adjusted Frequency	(5) Change from Prior Year	(6) Trend Period	(7) Trended & Adjusted Frequency	(8) Change to Trended & Adjusted
2016	8,781,675	17.1	1.000	17.1		11.75	6.4	-62.6%
2017	10,029,471	17.4	1.000	17.4	1.018	10.75	7.1	-59.2%
2018	10,549,994	16.5	1.000	16.5	0.948	9.75	7.3	-55.8%
2019	10,490,582	16.4	1.000	16.4	0.994	8.75	7.9	-51.8%
2020	8,378,758	16.8	1.000	16.8	1.024	7.75	8.8	-47.6%
2021	8,050,769	18.6	1.000	18.6	1.107	6.75	10.6	-43.0%
2022	8,761,859	14.5	1.000	14.5	0.780	5.75	9.0	-37.9%
2023	10,010,982	13.2	1.000	13.2	0.910	4.75	8.9	-32.6%
2024	10,368,149	8.6	1.000	8.6	0.652	3.75	6.3	-26.7%
2025	10,410,961	8.9	1.000	8.9	1.035	2.75	7.1	-20.2%
Source:	X-B-1	V-E-1	Judgement	(2)*(3)			(4)*(1+Sel.)^(6)	(7)/(2) - 1

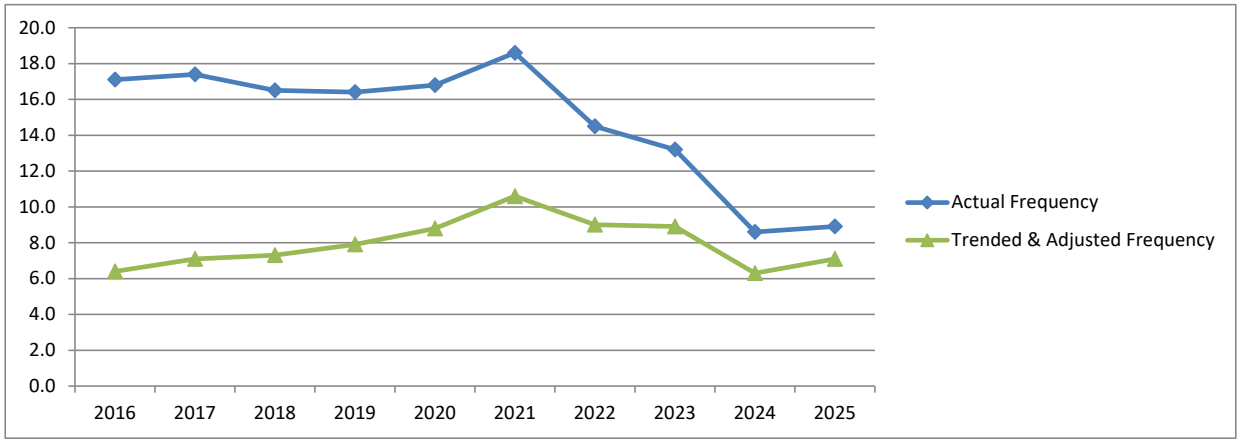
	Thru 2025	Thru 2024	Thru 2023
A) Geometric Mean (2017 -)	-8.0%	-9.6%	-4.5%
B) Geometric Mean (2018 -)	-8.4%	-10.3%	-4.4%
C) Geometric Mean (2019 -)	-9.7%	-12.1%	-5.3%
D) Geometric Mean (2020 -)	-11.9%	-15.4%	-7.7%
E) Regression (2017 -)	-8.3%	-7.2%	-3.4%
F) Regression (2018 -)	-9.6%	-8.7%	-3.9%
G) Regression (2019 -)	-11.8%	-11.3%	-5.6%
H) Regression (2020 -)	-14.7%	-15.5%	-9.3%
Average - All	-10.32%	-11.26%	-5.51%

Results - Actual	
9-year avg	14.5
9-year wtd avg	14.4
5-year avg	12.8
5-year wtd avg	12.4
3-year avg	10.2
3-year wtd avg	10.2

Results - w/ Trend & Adjust	
9-year avg	8.1
9-year wtd avg	8.0
5-year avg	8.4
5-year wtd avg	8.2
3-year avg	7.4
3-year wtd avg	7.4

Selected Trend (Sel.)	-8.00%
Selected Trend for 4-1-2026	-4.40%

Number of Indications < Selected:	8	7	1
Number of Indications > Selected:	0	1	7



File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[05.2026-09-10.xlsx]05-D-3
Run: September 10, 2026 - 11:04:17 AM
Effective Date: 4/1/2027

Checksum:95,854,010.558435

Accident Year	(1) On-Level Loss Cost Premium	(2) Actual Severity	(3) Adjustment	(4) Adjusted Severity	(5) Change from Prior Year	(6) Trend Period	(7) Trended & Adjusted Severity	(8) Change to Trended & Adjusted
2016	8,781,675	62,020	1.000	62,020		11.75	104,028	67.7%
2017	10,029,471	60,823	1.000	60,823	0.981	10.75	97,627	60.5%
2018	10,549,994	47,822	1.000	47,822	0.786	9.75	73,453	53.6%
2019	10,490,582	45,817	1.000	45,817	0.958	8.75	67,343	47.0%
2020	8,378,758	59,745	1.000	59,745	1.304	7.75	84,034	40.7%
2021	8,050,769	39,105	1.000	39,105	0.655	6.75	52,634	34.6%
2022	8,761,859	51,500	1.000	51,500	1.317	5.75	66,332	28.8%
2023	10,010,982	62,072	1.000	62,072	1.205	4.75	76,506	23.3%
2024	10,368,149	63,857	1.000	63,857	1.029	3.75	75,317	17.9%
2025	10,410,961	67,301	1.000	67,301	1.054	2.75	75,961	12.9%
Source:	X-B-1	V-E-1	Judgement	(2)*(3)			(4)*(1+Sel.)^(6)	(7)/(2) - 1

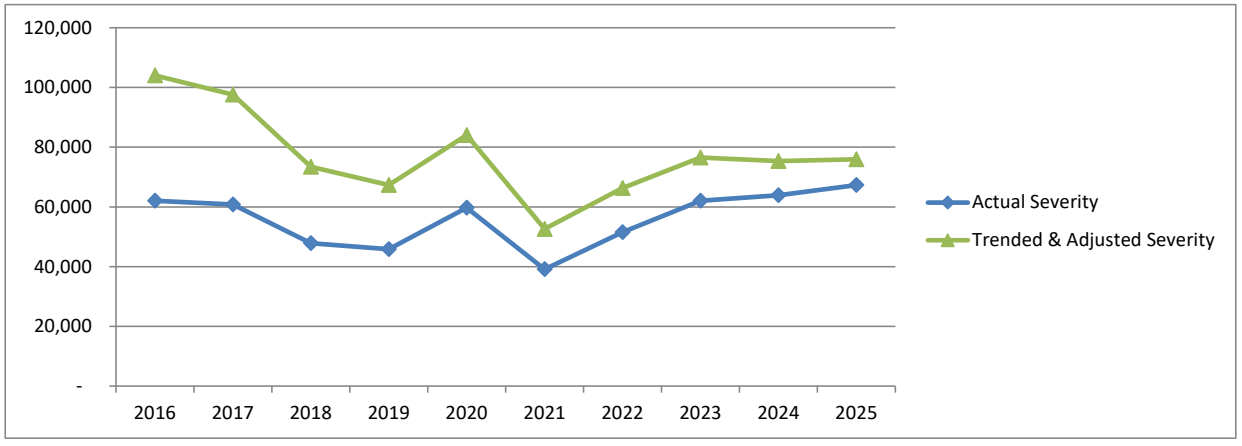
	Thru 2025	Thru 2024	Thru 2023
A) Geometric Mean (2017 -)	1.3%	0.7%	0.3%
B) Geometric Mean (2018 -)	5.0%	4.9%	5.4%
C) Geometric Mean (2019 -)	6.6%	6.9%	7.9%
D) Geometric Mean (2020 -)	2.4%	1.7%	1.3%
E) Regression (2017 -)	2.9%	1.9%	0.2%
F) Regression (2018 -)	5.4%	4.9%	3.6%
G) Regression (2019 -)	6.4%	6.0%	4.7%
H) Regression (2020 -)	6.6%	6.1%	4.0%
Average - All	4.60%	4.14%	3.42%

Results - Actual	
9-year avg	55,338
9-year wtd avg	55,668
5-year avg	56,767
5-year wtd avg	57,774
3-year avg	64,410
3-year wtd avg	64,441

Results - w/ Trend & Adjust	
9-year avg	74,356
9-year wtd avg	74,751
5-year avg	69,350
5-year wtd avg	70,218
3-year avg	75,928
3-year wtd avg	75,921

Selected Trend (Sel.)	4.50%
Selected Trend for 4-1-2026	0.30%

Number of Indications < Selected:	3	3	5
Number of Indications > Selected:	5	5	3



File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[05.2026-09-10.xlsx]05-D-4
Run: September 10, 2026 - 11:04:17 AM
Effective Date: 4/1/2027

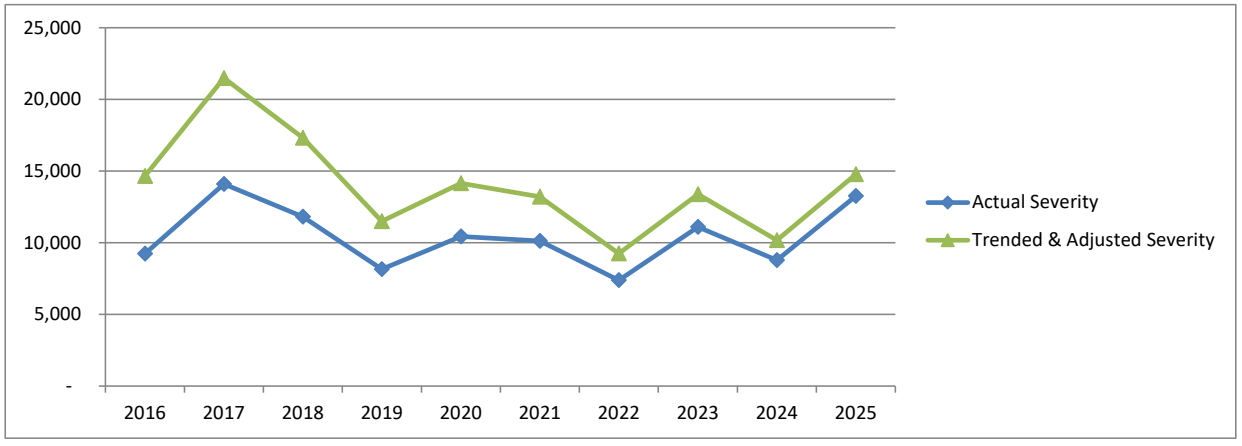
Checksum:98,541,807.933698

Accident Year	(1) On-Level Loss Cost Premium	(2) Actual Severity	(3) Adjustment	(4) Adjusted Severity	(5) Change from Prior Year	(6) Trend Period	(7) Trended & Adjusted Severity	(8) Change to Trended & Adjusted
2016	8,781,675	9,243	1.000	9,243		11.75	14,654	58.5%
2017	10,029,471	14,097	1.000	14,097	1.525	10.75	21,490	52.4%
2018	10,549,994	11,810	1.000	11,810	0.838	9.75	17,311	46.6%
2019	10,490,582	8,154	1.000	8,154	0.690	8.75	11,492	40.9%
2020	8,378,758	10,439	1.000	10,439	1.280	7.75	14,147	35.5%
2021	8,050,769	10,130	1.000	10,130	0.970	6.75	13,200	30.3%
2022	8,761,859	7,381	1.000	7,381	0.729	5.75	9,248	25.3%
2023	10,010,982	11,102	1.000	11,102	1.504	4.75	13,375	20.5%
2024	10,368,149	8,777	1.000	8,777	0.791	3.75	10,168	15.8%
2025	10,410,961	13,260	1.000	13,260	1.511	2.75	14,770	11.4%
Source:	X-B-1	V-E-2	Judgement	(2)*(3)			(4)*(1+Sel.)^(6)	(7)/(2) - 1

	Thru 2025	Thru 2024	Thru 2023
A) Geometric Mean (2017 -)	-0.8%	-6.5%	-3.9%
B) Geometric Mean (2018 -)	1.7%	-4.8%	-1.2%
C) Geometric Mean (2019 -)	8.5%	1.5%	8.0%
D) Geometric Mean (2020 -)	4.9%	-4.2%	2.1%
E) Regression (2017 -)	-1.4%	-4.6%	-5.0%
F) Regression (2018 -)	1.3%	-2.2%	-1.8%
G) Regression (2019 -)	4.4%	0.7%	2.7%
H) Regression (2020 -)	3.4%	-2.5%	-1.3%
Average - All	2.74%	-2.84%	-0.06%
Average - All, except A & E	4.02%	-1.93%	1.41%
Selected Trend (Sel.)	4.00%		
Selected Trend for 4-1-2026	-1.50%		
Number of Indications < Selected:	5	8	7
Number of Indications > Selected:	3	0	1

Results - Actual	
9-year avg	10,572
9-year wtd avg	10,631
5-year avg	10,130
5-year wtd avg	10,218
3-year avg	11,046
3-year wtd avg	11,049

Results - w/ Trend & Adjust	
9-year avg	13,911
9-year wtd avg	13,988
5-year avg	12,152
5-year wtd avg	12,192
3-year avg	12,771
3-year wtd avg	12,767



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Run: September 10, 2026 - 11:04:17 AM
Effective Date: 4/1/2027

Checksum:96,343,593.118006

Year	(1) Case Incurred Losses	(2) Loss Dev. Factors	(3) Ultimate Losses	(4)	(5) Loss Cost Premium	(6) Loss Ratio	(7) Annual Loss Ratio Change	(8) Claim Count	(9) Freq. per ($MM)	(10) Annual Freq. Change	(11) Average Loss
2016	9,156,463	1.0160	9,302,966		8,781,675	1.059		150	17.1		62,020
2017	10,483,616	1.0153	10,644,015		10,029,471	1.061	0.2%	175	17.4	1.8%	60,823
2018	8,199,604	1.0148	8,320,958		10,549,994	0.789	-25.6%	174	16.5	-5.2%	47,822
2019	7,779,308	1.0130	7,880,439		10,490,582	0.751	-4.8%	172	16.4	-0.6%	45,817
2020	8,197,765	1.0276	8,424,023		8,378,758	1.005	33.8%	141	16.8	2.4%	59,745
2021	5,756,888	1.0189	5,865,693		8,050,769	0.729	-27.5%	150	18.6	10.7%	39,105
2022	6,253,510	1.0459	6,540,546		8,761,859	0.746	2.3%	127	14.5	-22.0%	51,500
2023	7,663,904	1.0691	8,193,480		10,010,982	0.818	9.7%	132	13.2	-9.0%	62,072
2024	4,801,301	1.1837	5,683,300		10,368,149	0.548	-33.0%	89	8.6	-34.8%	63,857
2025	3,950,196	1.7360	6,258,969	*	10,410,961	0.601	9.7%	93	8.9	3.5%	67,301
Source:	VI-A	V-F-1	(1)*(2)		X-B-1	(3)/(5)		VI-C-1			(3)/(8)

Note(s): Col. 4 - Ultimate losses for the year(s) marked with an asterisk ("*") reflect limitations on large claims. See Exhibit V-E, Page 3.

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[05.2026-09-10.xlsx]05-E-1
Run: September 10, 2026 - 11:04:17 AM
Effective Date: 4/1/2027
Checksum:245,771,981.605030

Year	(1) Case Incurred Losses	(2) Loss Dev. Factors	(3) Ultimate Losses	(4)	(5) Loss Cost Premium	(6) Loss Ratio	(7) Annual Loss Ratio Change	(8) Claim Count	(9)	(10)	(11) Average Loss
2016	4,037,329	1.0348	4,177,828		8,781,675	0.476		452			9,243
2017	6,843,037	1.0383	7,105,125		10,029,471	0.708	48.7%	504			14,097
2018	5,250,557	1.0437	5,480,006		10,549,994	0.519	-26.7%	464			11,810
2019	3,782,085	1.0500	3,971,189		10,490,582	0.379	-27.0%	487			8,154
2020	3,631,668	1.0578	3,841,578		8,378,758	0.458	20.8%	368			10,439
2021	3,348,832	1.0618	3,555,790		8,050,769	0.442	-3.5%	351			10,130
2022	2,588,445	1.0722	2,775,331		8,761,859	0.317	-28.3%	376			7,381
2023	3,901,558	1.0614	4,141,114		10,010,982	0.414	30.6%	373			11,102
2024	2,783,649	1.0437	2,905,294		10,368,149	0.280	-32.4%	331			8,777
2025	3,740,814	1.0031	3,752,575	*	10,410,961	0.360	28.6%	283			13,260
Source:	VI-B	V-F-2	(1)*(2)		X-B-1	(3)/(5)		VI-C-(1+2)			(3)/(8)

Note(s): Columns 9 and 10 are not used on this page.
Col. 4 - Ultimate losses for the year(s) marked with an asterisk ("*") reflect limitations on large claims. See Exhibit V-E, Page 3.

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[05.2026-09-10.xlsx]05-E-2
Run: September 10, 2026 - 11:04:17 AM
Effective Date: 4/1/2027
Checksum:177,575,606.965936

Coal Mine Compensation Rating Bureau
Traumatic Loss Trend - Large Loss Capping
Allocation of Claim 52670 Between Indemnity and Medical
Accident Year 2025

	Reported Incurred	Percent Distribution	Loss Development Factor	Developed Losses
Indemnity	1,064,341	99.93%	1.7360	1,847,696
Medical	709	0.07%	1.0031	711
Total	1,065,050	100.00%		1,848,407

Developed Incurred is greater than catastrophe limit so capping and allocation is necessary.

Total Reported Indemnity (2025) = 3,950,196

	(1) Incurred	(2) LDF	(3) = (1) x (2)
Total	3,950,196	1.7360	6,857,540
This claim	1,064,341	1.7360	1,847,696
	Total excluding this claim =		5,009,844

Maximum Claim Size	% Indemnity	Limited Indemnity
1,250,000	99.93%	1,249,125

Total Indemnity including this limited claim = 6,258,969

Total Reported Medical (2025) = 3,740,814

	(1) Incurred	(2) LDF	(3) = (1) x (2)
Total	3,740,814	1.0031	3,752,411
This claim	709	1.0031	711
	Total excluding this claim =		3,751,700

Maximum Claim Size	% Indemnity	Limited Indemnity
1,250,000	0.07%	875

Total Medical including this limited claim = 3,752,575

Coal Mine Compensation Rating Bureau
Indemnity & Funeral Traumatic Loss Development
Selected Loss Development Factors

(1) Development Period	(2) Average of Middle Four	(3) PCRB Factor	(4) CMCRB vs. PCRB Comparison	(5)	(6) Selected Factor	(7) Differences Average vs. Selected	(8) Accumulated Selected Factor
1:2	1.4666	1.3735	0.0931		1.4666	0.0000	1.7360
2:3	1.1072	1.0702	0.0370		1.1072	0.0000	1.1837
3:4	1.0222	1.0104	0.0118		1.0222	0.0000	1.0691
4:5	1.0265	0.9993	0.0272		1.0265	0.0000	1.0459
5:6	0.9915	0.9981	-0.0066		0.9915	0.0000	1.0189
6:7	1.0144	1.0007	0.0137		1.0144	0.0000	1.0276
7:8	0.9982	1.0028	-0.0046		0.9982	0.0000	1.0130
8:9	0.9995	1.0008	-0.0013		0.9995	0.0000	1.0148
9:10	0.9993	1.0010	-0.0017		0.9993	0.0000	1.0153
10:11	1.0045	1.0027	0.0018		1.0045	0.0000	1.0160
11:12	0.9999	1.0007	-0.0008		0.9999	0.0000	1.0114
12:13	1.0016	1.0023	-0.0007		1.0016	0.0000	1.0115
13:14	1.0010	1.0015	-0.0005		1.0010	0.0000	1.0099
14:15	1.0012	1.0009	0.0003		1.0012	0.0000	1.0089
15:16	1.0018	1.0011	0.0007		1.0018	0.0000	1.0077
16:17	1.0000	1.0016	-0.0016		1.0000	0.0000	1.0059
17:18	1.0014	1.0021	-0.0007		1.0014	0.0000	1.0059
18:19	0.9948	1.0003	-0.0055		0.9948	0.0000	1.0045
19:20	1.0012	1.0002	0.0010		1.0012	0.0000	1.0098
20:Ult	xx	1.0078	xx		1.0086		1.0086

Sources: Column (1) - Reports spanned by age-to-age factors
Column (2) - Exhibit VI-A
Column (3) - Exhibit V-G
Column (4) = (2) minus (3)
Column (5) - Omitted
Column (6) = Periods 1:2 to 19:20 - Column (2), Period 20:Ult - Exhibit V-G
Column (7) = (2) minus (6)
Column (8) = Accumulation of factors in (6)

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Checksum: 82.139200

Coal Mine Compensation Rating Bureau
Medical Traumatic Loss Development
Selected Loss Development Factors

(1) Development Period	(2) Average of Middle Four	(3) PCRB Factor	(4) CMCRB vs. PCRB Comparison	(5)	(6) Selected Factor	(7) Differences Average vs. Selected	(8) Accumulated Selected Factor
1:2	0.9611	1.0436	-0.0825		0.9611	0.0000	1.0031
2:3	0.9833	1.0088	-0.0255		0.9833	0.0000	1.0437
3:4	0.9899	0.9979	-0.0080		0.9899	0.0000	1.0614
4:5	1.0098	1.0025	0.0073		1.0098	0.0000	1.0722
5:6	1.0038	0.9945	0.0093		1.0038	0.0000	1.0618
6:7	1.0074	1.0000	0.0074		1.0074	0.0000	1.0578
7:8	1.0060	0.9942	0.0118		1.0060	0.0000	1.0500
8:9	1.0052	1.0018	0.0034		1.0052	0.0000	1.0437
9:10	1.0034	0.9951	0.0083		1.0034	0.0000	1.0383
10:11	1.0051	1.0011	0.0040		1.0051	0.0000	1.0348
11:12	1.0011	0.9943	0.0068		1.0011	0.0000	1.0295
12:13	0.9999	1.0038	-0.0039		0.9999	0.0000	1.0284
13:14	1.0033	1.0051	-0.0018		1.0033	0.0000	1.0285
14:15	1.0008	1.0066	-0.0058		1.0008	0.0000	1.0251
15:16	0.9999	0.9998	0.0001		0.9999	0.0000	1.0243
16:17	0.9953	1.0050	-0.0097		0.9953	0.0000	1.0244
17:18	1.0036	1.0065	-0.0029		1.0036	0.0000	1.0292
18:19	0.9988	1.0034	-0.0046		0.9988	0.0000	1.0255
19:20	0.9997	1.0050	-0.0053		0.9997	0.0000	1.0267
20:Ult	xx	1.0335	xx		1.0270		1.0270

Sources: Column (1) - Reports spanned by age-to-age factors
Column (2) - Exhibit VI-B
Column (3) - Exhibit V-H
Column (4) = (2) minus (3)
Column (5) - Omitted
Column (6) = Periods 1:2 to 19:20 - Column (2), Period 20:Ult - Exhibit V-H
Column (7) = (2) minus (6)
Column (8) = Accumulation of factors in (6)

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Checksum: 79.728100

Coal Mine Compensation Rating Bureau
Traumatic Loss Development
Indemnity & Funeral Loss Development Tail Factor
PCRB Development and Tail Factors

Exhibit V-G

(1) Development Period	(2) Age-to-Age Incurred Loss Factors		(3) Span of Maturities	(4) Cumulative Incurred Loss Factors
1:2	1.3735		1 to Ult	1.5211
2:3	1.0702		2 to Ult	1.1074
3:4	1.0104		3 to Ult	1.0348
4:5	0.9993		4 to Ult	1.0241
5:6	0.9981		5 to Ult	1.0249
6:7	1.0007		6 to Ult	1.0268
7:8	1.0028		7 to Ult	1.0261
8:9	1.0008		8 to Ult	1.0232
9:10	1.0010		9 to Ult	1.0224
10:11	1.0027		10 to Ult	1.0214
11:12	1.0007		11 to Ult	1.0186
12:13	1.0023		12 to Ult	1.0179
13:14	1.0015		13 to Ult	1.0156
14:15	1.0009		14 to Ult	1.0141
15:16	1.0011		15 to Ult	1.0132
16:17	1.0016		16 to Ult	1.0120
17:18	1.0021		17 to Ult	1.0104
18:19	1.0003		18 to Ult	1.0083
19:20	1.0002		19 to Ult	1.0080
20:Ult	1.0078	*	20 to Ult	1.0078
			CMCRB tail factor	1.0094
			PCRB tail factor	1.0078
			Selected tail factor	1.0086

Sources:
PCRB Loss Cost Filing effective April 1, 2026 - Exhibit 5 - Indemnity - Selected Incurred LDF
* The 20:Ult Factor is the PCRB's "Beyond 19-20" factor.
CMCRB tail factor from Exhibit VI-E, Page 1

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Run: September 10, 2026 - 11:04:17 AM
Effective Date: 4/1/2027

Checksum: 44.461885

Coal Mine Compensation Rating Bureau
Traumatic Loss Development
Medical Loss Development Tail Factor
PCRB Development and Tail Factors

Exhibit V-H

(1) Development Period	(2) Age-to-Age Incurred Loss Factors		(3) Span of Maturities	(4) Cumulative Incurred Loss Factors
1:2	1.0436		1 to Ult	1.1061
2:3	1.0088		2 to Ult	1.0599
3:4	0.9979		3 to Ult	1.0506
4:5	1.0025		4 to Ult	1.0528
5:6	0.9945		5 to Ult	1.0502
6:7	1.0000		6 to Ult	1.0560
7:8	0.9942		7 to Ult	1.0560
8:9	1.0018		8 to Ult	1.0622
9:10	0.9951		9 to Ult	1.0603
10:11	1.0011		10 to Ult	1.0655
11:12	0.9943		11 to Ult	1.0643
12:13	1.0038		12 to Ult	1.0704
13:14	1.0051		13 to Ult	1.0664
14:15	1.0066		14 to Ult	1.0610
15:16	0.9998		15 to Ult	1.0540
16:17	1.0050		16 to Ult	1.0542
17:18	1.0065		17 to Ult	1.0490
18:19	1.0034		18 to Ult	1.0422
19:20	1.0050		19 to Ult	1.0387
20:Ult	1.0335	*	20 to Ult	1.0335
			CMCRB tail factor	1.0204
			PCRB tail factor	1.0335
			Selected tail factor	1.0270

Sources:
PCRB Loss Cost Filing effective April 1, 2026 - Exhibit 5 - Medical - Selected Incurred LDF
* The 20:Ult Factor is the PCRB's "Beyond 19-20" factor.
CMCRB tail factor from Exhibit VI-E, Page 2

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Run: September 10, 2026 - 11:04:17 AM
Effective Date: 4/1/2027

Checksum: 44.336703

Coal Mine Compensation Rating Bureau **Exhibit VI-A**

Traumatic Loss Development

Incurred Indemnity and Funeral Losses for All Classes Combined

A. Indemnity Reported Incurred Losses as of 4-30-2026

Report	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1	4,478,660	5,436,836	4,367,449	4,077,968	6,150,319	3,325,544	3,275,884	5,594,328	2,447,080	3,188,490	3,669,341	3,774,273	3,455,344	7,192,624	6,961,079	4,870,955	5,818,161	5,591,090	4,986,171	4,737,813	4,395,644	3,080,325	4,016,907	3,079,833	3,950,196
2	7,551,263	8,904,201	6,352,445	6,450,455	9,269,896	5,595,218	5,094,625	6,615,460	4,426,812	4,704,074	6,794,362	6,976,588	6,561,596	11,743,499	9,306,469	7,982,656	8,489,313	7,792,902	7,339,107	7,200,675	5,589,383	4,150,030	6,590,602	4,801,301	
3	7,965,255	10,824,370	6,965,973	7,304,561	10,301,194	5,998,029	6,026,129	8,947,874	5,084,862	5,837,644	8,305,491	8,518,626	7,346,985	11,807,863	11,511,821	8,660,045	10,100,934	8,442,129	7,903,631	7,826,531	5,737,053	4,922,887	7,663,904		
4	8,490,153	11,966,090	7,287,256	7,268,321	12,018,140	5,597,263	6,053,552	9,233,530	5,298,940	6,918,124	8,481,672	9,410,856	7,461,258	12,140,158	11,805,290	9,150,489	9,823,061	8,274,482	7,825,187	7,829,662	5,745,438	6,253,510			
5	8,760,507	12,323,050	8,286,573	7,374,171	12,453,149	5,496,933	6,217,757	9,406,949	5,517,865	7,301,176	8,727,774	9,583,245	7,695,409	12,305,882	12,250,034	9,320,369	10,474,304	8,484,747	7,815,186	8,240,097	5,756,888				
6	8,994,827	13,133,004	8,109,584	7,418,021	11,984,386	5,215,101	6,349,621	9,432,764	5,543,129	7,158,740	8,746,873	9,748,964	7,652,267	12,243,778	12,225,666	8,714,729	10,964,733	8,239,654	7,675,796	8,197,765					
7	8,879,879	12,772,686	8,140,325	7,469,216	12,178,272	5,237,407	6,471,573	9,542,759	5,543,129	7,274,640	8,629,657	10,086,465	7,895,047	12,388,158	12,405,876	9,116,313	10,990,776	8,199,604	7,779,308						
8	8,693,906	12,539,319	7,865,421	7,498,081	12,484,769	5,251,578	6,933,809	9,453,964	5,543,129	7,246,831	8,633,154	10,142,992	7,841,081	12,388,158	12,304,028	9,156,463	10,954,043	8,199,604							
9	8,481,353	12,455,797	7,459,231	7,539,604	12,600,820	5,372,852	6,720,431	9,672,629	5,543,129	7,433,505	8,633,117	10,249,907	7,807,196	12,388,158	12,377,230	9,156,463	10,483,616								
10	8,515,273	12,228,895	7,494,451	7,586,354	12,368,018	5,948,585	6,652,402	9,452,432	5,543,329	7,433,605	8,633,183	10,262,450	7,807,196	12,388,158	12,404,187	9,156,463									
11	8,549,118	12,023,866	7,400,303	7,633,071	12,470,444	6,000,946	6,693,877	9,539,005	5,672,972	7,433,720	8,689,023	10,258,851	7,932,822	12,388,158	12,400,398										
12	8,582,610	12,101,118	7,425,395	7,607,614	12,133,479	5,875,552	7,052,471	9,562,275	5,672,972	7,365,256	8,689,023	10,266,851	7,998,931	12,388,158											
13	8,612,926	12,053,898	7,450,178	7,635,038	12,176,584	5,890,328	7,174,716	9,582,515	5,672,972	7,365,256	8,689,023	10,286,888	7,998,931												
14	8,419,199	11,535,171	7,474,462	7,664,364	12,084,066	5,905,903	7,197,251	9,625,081	5,669,336	7,365,256	8,688,961	10,286,888													
15	8,433,117	11,541,679	7,498,496	7,691,631	11,732,109	5,921,413	7,220,222	9,640,690	5,669,336	7,365,256	8,728,961														
16	8,431,001	11,531,779	7,522,284	7,719,127	11,762,018	5,937,066	7,243,427	9,666,167	5,669,144	7,365,256															
17	8,471,584	11,543,628	7,545,908	7,744,908	11,800,415	5,949,180	7,066,063	9,692,320	5,669,144																
18	8,485,139	11,555,724	7,569,113	7,774,121	11,748,789	5,958,171	7,077,443	9,716,092																	
19	8,498,632	11,517,844	7,592,116	7,592,789	11,672,502	5,913,031	7,077,443																		
20	8,511,961	11,517,844	7,615,583	7,599,329	11,693,483	5,913,031																			

B. Annual Loss Development Factors

1:2															1.3369	1.6388	1.4591	1.3938	1.4719	1.5198	1.2716	1.3473	1.6407	1.5589	
2:3														1.0055	1.2370	1.0849	1.1898	1.0833	1.0769	1.0869	1.0264	1.1862	1.1629		
3:4													1.0156	1.0281	1.0255	1.0566	0.9725	0.9801	0.9901	1.0004	1.0015	1.2703			
4:5												1.0183	1.0314	1.0137	1.0377	1.0186	1.0663	1.0254	0.9987	1.0524	1.0020				
5:6											1.0022	1.0173	0.9944	0.9950	0.9980	0.9350	1.0468	0.9711	0.9822	0.9949					
6:7										1.0162	0.9866	1.0346	1.0317	1.0118	1.0147	1.0461	1.0024	0.9951	1.0135						
7:8									1.0000	0.9962	1.0004	1.0056	0.9932	1.0000	0.9918	1.0044	0.9967	1.0000							
8:9								1.0231	1.0000	1.0258	1.0000	1.0105	0.9957	1.0000	1.0059	1.0000	0.9571								
9:10							0.9899	0.9772	1.0000	1.0000	1.0000	1.0012	1.0000	1.0000	1.0022	1.0000									
10:11						1.0088	1.0062	1.0092	1.0234	1.0000	1.0065	0.9996	1.0161	1.0000	0.9997										
11:12					0.9730	0.9791	1.0536	1.0024	1.0000	0.9908	1.0000	1.0008	1.0083	1.0000											
12:13				1.0036	1.0036	1.0025	1.0173	1.0021	1.0000	1.0000	1.0000	1.0020	1.0000												
13:14			1.0033	1.0038	0.9924	1.0026	1.0031	1.0044	0.9994	1.0000	1.0000	1.0000													
14:15		1.0006	1.0032	1.0036	0.9709	1.0026	1.0032	1.0016	1.0000	1.0000	1.0046														
15:16	0.9997	0.9991	1.0032	1.0036	1.0025	1.0026	1.0032	1.0026	1.0000	1.0000															
16:17	1.0048	1.0010	1.0031	1.0033	1.0033	1.0020	0.9755	1.0027	1.0000																
17:18	1.0016	1.0010	1.0031	1.0038	0.9956	1.0015	1.0016	1.0025																	
18:19	1.0016	0.9967	1.0030	0.9767	0.9935	0.9924	1.0000																		
19:20	1.0016	1.0000	1.0031	1.0009	1.0018	1.0000																			

C. Summary

	10 Year Straight Average	6 Year Straight Average	10 Year Weighted Average	10 Year Average Ex. Hi/Lo	6 Year Average Ex. Hi/Lo	6 Year Weighted Average	Average of Middle Four
1:2	1.4639	1.4684	1.4566	1.4658	1.4745	1.4681	1.4666
2:3	1.1140	1.1038	1.1102	1.1122	1.1025	1.0992	1.1072
3:4	1.0341	1.0358	1.0243	1.0122	0.9930	1.0182	1.0222
4:5	1.0265	1.0272	1.0275	1.0249	1.0246	1.0297	1.0265
5:6	0.9937	0.9880	0.9949	0.9944	0.9866	0.9900	0.9915
6:7	1.0153	1.0139	1.0149	1.0150	1.0106	1.0136	1.0144
7:8	0.9988	0.9977	0.9987	0.9989	0.9975	0.9975	0.9982
8:9	1.0018	0.9949	1.0009	1.0044	1.0004	0.9948	0.9995
9:10	0.9971	1.0006	0.9972	0.9989	1.0003	1.0007	0.9993
10:11	1.0070	1.0037	1.0056	1.0058	1.0016	1.0030	1.0045
11:12	1.0008	1.0000	0.9991	0.9977	1.0002	1.0001	0.9999
12:13	1.0031	1.0007	1.0030	1.0017	1.0005	1.0008	1.0016
13:14	1.0009	1.0012	1.0005	1.0015	1.0008	1.0013	1.0010
14:15	0.9990	1.0020	0.9976	1.0019	1.0019	1.0021	1.0012
15:16	1.0017	1.0018	1.0016	1.0017	1.0019	1.0020	1.0018
16:17	0.9995	0.9978	1.0000	1.0022	1.0020	0.9984	1.0000
17:18	1.0013	1.0014	1.0010	1.0019	1.0022	1.0009	1.0014
18:19	0.9948	0.9937	0.9949	0.9968	0.9957	0.9939	0.9948
19:20	1.0012	1.0012	1.0012	1.0011	1.0011	1.0012	1.0012

Source: A. CMCRB Database as of 4-30-2026.

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Run: August 19, 2026 - 02:50:38 PM
Effective Date: 4/1/2027

Checksum:2,543,202,212.955540

Coal Mine Compensation Rating Bureau **Exhibit VI-B**

Traumatic Loss Development

Incurred Medical Losses for All Classes Combined

A. Medical Reported Incurred Losses as of 4-30-2026

Report	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1	2,225,216	3,150,255	2,579,313	3,189,109	3,700,850	2,871,489	5,478,955	3,509,674	2,761,649	3,630,574	4,362,098	4,853,901	3,639,834	6,225,769	4,054,856	3,963,291	6,459,930	5,608,346	4,212,761	3,814,876	3,461,236	2,873,286	4,244,871	2,616,035	3,740,814
2	2,589,253	3,609,439	2,815,985	3,555,290	4,031,513	3,286,804	5,501,458	3,749,858	3,021,621	3,916,265	5,538,417	5,354,918	4,296,981	6,366,646	3,956,526	4,469,090	6,088,602	5,435,106	3,760,084	4,026,550	3,239,871	2,561,235	3,804,401	2,783,649	
3	2,646,248	3,762,837	2,801,390	4,147,713	4,161,949	3,511,501	5,575,559	3,709,814	2,897,485	4,168,949	5,669,132	5,483,461	4,087,766	6,053,377	3,954,588	4,193,737	6,137,932	5,309,418	3,791,810	3,568,184	3,295,455	2,543,204	3,901,558		
4	2,629,910	3,890,149	2,766,406	4,166,709	4,249,331	3,418,585	5,635,471	3,804,580	3,025,115	4,414,665	5,644,895	5,463,414	3,996,284	5,884,821	3,843,797	3,910,923	5,926,147	5,220,288	3,922,433	3,509,464	3,312,763	2,588,445			
5	2,816,076	3,874,531	2,923,159	4,131,369	4,143,155	3,401,038	5,766,181	3,837,840	3,032,005	4,624,757	5,709,315	5,576,575	4,133,430	5,893,339	3,928,489	3,857,323	6,122,505	5,304,146	3,847,348	3,546,450	3,348,832				
6	2,896,624	4,191,261	2,912,930	4,080,591	4,299,151	3,370,262	5,878,240	3,842,096	2,995,306	4,497,291	5,690,537	5,522,489	4,158,205	5,892,232	3,898,999	3,747,184	6,412,954	5,297,769	3,842,253	3,631,668					
7	2,822,196	4,257,734	2,914,569	4,185,438	4,349,353	3,381,086	5,858,194	3,811,253	2,995,263	4,479,315	6,268,595	5,515,927	4,286,015	5,884,600	3,895,122	3,917,972	6,409,683	5,277,224	3,782,085						
8	2,789,664	4,345,094	2,910,887	4,192,403	4,411,495	3,382,185	5,970,686	3,599,483	3,035,263	4,359,000	6,268,923	5,504,253	4,267,766	5,884,600	3,885,132	4,037,329	6,656,995	5,250,557							
9	2,782,114	4,156,113	3,104,104	4,197,624	4,410,060	3,507,194	5,832,595	3,608,725	3,185,263	4,335,083	6,269,123	5,542,753	4,211,388	5,886,404	3,892,133	4,037,329	6,843,037								
10	2,879,623	4,175,392	3,138,870	4,216,413	4,363,405	3,729,031	5,858,491	3,619,059	3,185,876	4,336,078	6,269,528	5,696,979	4,211,388	5,886,404	3,892,132	4,037,329									
11	2,963,075	4,182,360	3,135,565	4,384,327	4,433,562	3,802,480	5,957,595	3,627,183	3,117,542	4,337,075	6,218,134	5,888,956	4,211,388	5,886,404	3,915,133										
12	3,005,905	4,218,824	3,245,565	4,366,428	4,419,772	3,748,522	6,067,277	3,633,896	3,186,272	4,337,118	6,220,781	5,888,956	4,164,919	5,886,404											
13	3,012,114	4,215,380	3,247,940	4,379,419	4,729,289	3,748,523	6,063,508	3,570,134	3,157,724	4,338,132	6,220,780	5,908,885	4,164,919												
14	3,143,372	4,241,409	3,250,447	4,535,556	4,729,280	3,748,522	6,078,359	3,628,112	3,157,724	4,338,624	6,220,781	5,909,097													
15	3,237,259	4,245,816	3,253,000	4,543,866	4,782,918	3,748,523	6,086,234	3,628,400	3,157,724	4,339,332	6,220,780														
16	3,220,132	4,012,963	3,198,217	4,564,504	4,891,317	3,748,523	6,104,887	3,628,748	3,157,724	4,340,176															
17	3,006,814	4,019,602	3,201,746	4,583,628	4,843,024	3,748,523	6,023,216	3,628,748	3,158,218																
18	3,017,086	4,027,614	3,205,038	4,603,147	4,845,524	3,834,098	6,023,216	3,628,748																	
19	3,018,743	4,033,642	3,207,315	4,589,348	4,805,334	3,834,098	6,023,216																		
20	3,019,006	4,040,089	3,221,016	4,589,348	4,805,334	3,798,766																			

B. Annual Loss Development Factors

1:2															0.9758	1.1276	0.9425	0.9691	0.8925	1.0555	0.9360	0.8914	0.8962	1.0641	
2:3														0.9508	0.9995	0.9384	1.0081	0.9769	1.0084	0.8862	1.0172	0.9930	1.0255		
3:4													0.9776	0.9722	0.9720	0.9326	0.9655	0.9832	1.0344	0.9835	1.0053	1.0178			
4:5												1.0207	1.0343	1.0014	1.0220	0.9863	1.0331	1.0161	0.9809	1.0105	1.0109				
5:6											0.9967	0.9903	1.0060	0.9998	0.9925	0.9714	1.0474	0.9988	0.9987	1.0240					
6:7										0.9960	1.1016	0.9988	1.0307	0.9987	0.9990	1.0456	0.9995	0.9961	0.9843						
7:8									1.0134	0.9731	1.0001	0.9979	0.9957	1.0000	0.9974	1.0305	1.0386	0.9949							
8:9								1.0026	1.0494	0.9945	1.0000	1.0070	0.9868	1.0003	1.0018	1.0000	1.0279								
9:10							1.0044	1.0029	1.0002	1.0002	1.0001	1.0278	1.0000	1.0000	1.0000	1.0000									
10:11						1.0197	1.0169	1.0022	0.9786	1.0002	0.9918	1.0337	1.0000	1.0000	1.0059										
11:12					0.9969	0.9858	1.0184	1.0019	1.0220	1.0000	1.0004	1.0000	0.9890	1.0000											
12:13				1.0030	1.0700	1.0000	0.9994	0.9825	0.9910	1.0002	1.0000	1.0034	1.0000												
13:14			1.0008	1.0357	1.0000	1.0000	1.0024	1.0162	1.0000	1.0001	1.0000	1.0000													
14:15		1.0010	1.0008	1.0018	1.0113	1.0000	1.0013	1.0001	1.0000	1.0002	1.0000														
15:16	0.9947	0.9452	0.9832	1.0045	1.0227	1.0000	1.0031	1.0001	1.0000	1.0002															
16:17	0.9338	1.0017	1.0011	1.0042	0.9901	1.0000	0.9866	1.0000	1.0002																
17:18	1.0034	1.0020	1.0010	1.0043	1.0005	1.0228	1.0000	1.0000																	
18:19	1.0005	1.0015	1.0007	0.9970	0.9917	1.0000	1.0000																		
19:20	1.0001	1.0016	1.0043	1.0000	1.0000	0.9908																			

C. Summary

	10 Year Straight Average	6 Year Straight Average	10 Year Weighted Average	10 Year Average Ex. Hi/Lo	6 Year Average Ex. Hi/Lo	6 Year Weighted Average	Average of Middle Four
1:2	0.9751	0.9560	0.9713	0.9665	0.9451	0.9507	0.9611
2:3	0.9804	0.9845	0.9781	0.9865	0.9989	0.9817	0.9833
3:4	0.9844	0.9983	0.9809	0.9846	0.9975	0.9932	0.9899
4:5	1.0116	1.0063	1.0126	1.0126	1.0060	1.0087	1.0098
5:6	1.0026	1.0055	1.0037	1.0009	1.0035	1.0084	1.0038
6:7	1.0150	1.0039	1.0155	1.0081	0.9983	1.0026	1.0074
7:8	1.0042	1.0095	1.0045	1.0037	1.0059	1.0105	1.0060
8:9	1.0070	1.0040	1.0066	1.0043	1.0023	1.0059	1.0052
9:10	1.0036	1.0047	1.0041	1.0010	1.0000	1.0052	1.0034
10:11	1.0049	1.0053	1.0059	1.0046	1.0015	1.0054	1.0051
11:12	1.0014	1.0019	1.0016	1.0008	1.0001	1.0008	1.0011
12:13	1.0050	0.9962	1.0054	0.9996	0.9978	0.9974	0.9999
13:14	1.0055	1.0031	1.0051	1.0024	1.0006	1.0025	1.0033
14:15	1.0017	1.0003	1.0018	1.0007	1.0001	1.0003	1.0008
15:16	0.9954	1.0044	0.9962	0.9982	1.0009	1.0050	0.9999
16:17	0.9909	0.9969	0.9914	0.9971	0.9976	0.9958	0.9953
17:18	1.0043	1.0048	1.0039	1.0019	1.0015	1.0043	1.0036
18:19	0.9988	0.9985	0.9985	0.9996	0.9994	0.9983	0.9988
19:20	0.9995	0.9995	0.9994	1.0004	1.0004	0.9994	0.9997

Source: A. CMCRB Database as of 4-30-2026.

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Checksum:1,317,537,079.762220

Coal Mine Compensation Rating Bureau
Traumatic Loss Development
Incurred Indemnity and Funeral Claim Counts for All Classes Combined (excl. USLH)

A. Indemnity Reported Incurred Claims as of 04-30-2026

Report	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1	156	163	193	170	168	175	172	149	258	161	140	163	152	156	131	137	117	126	85	86
2	163	164	206	193	177	183	198	171	287	181	147	172	171	170	139	150	126	130	88	
3	165	164	203	195	177	189	201	174	290	186	149	175	175	172	140	150	126	132		
4	166	164	205	195	177	191	202	175	291	188	149	174	174	172	141	150	127			
5	166	164	204	195	177	191	202	175	292	188	150	175	174	172	141	150				
6	166	164	204	195	177	191	202	175	291	188	150	175	174	172	141					
7	166	164	204	195	177	191	203	175	291	188	150	175	174	172						
8	166	164	204	195	177	191	203	175	291	188	150	175	174							
9	166	164	204	195	177	191	203	175	291	188	150	175								
10	166	164	204	195	178	191	203	175	291	188	150									
11	166	164	204	195	178	191	203	175	291	188										
12	166	164	204	195	178	191	203	175	291											
13	166	164	204	195	178	191	203	175												
14	166	164	204	195	178	191	203													
15	166	164	204	195	178	191														
16	166	164	204	195	178															
17	166	164	204	195																
18	166	164	204																	
19	166	164																		
20	166																			

B. Annual Claim Count Development Factors

1:2										1.1242	1.0500	1.0552	1.1250	1.0897	1.0611	1.0949	1.0769	1.0317	1.0353	
2:3									1.0105	1.0276	1.0136	1.0174	1.0234	1.0118	1.0072	1.0000	1.0000	1.0154		
3:4								1.0057	1.0034	1.0108	1.0000	0.9943	0.9943	1.0000	1.0071	1.0000	1.0079			
4:5							1.0000	1.0000	1.0034	1.0000	1.0067	1.0057	1.0000	1.0000	1.0000	1.0000				
5:6						1.0000	1.0000	1.0000	0.9966	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000					
6:7					1.0000	1.0000	1.0050	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000						
7:8				1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000							
8:9			1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000								
9:10		1.0000	1.0000	1.0000	1.0056	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000									
10:11	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000										
11:12	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000											
12:13	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000												
13:14	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000													
14:15	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000														
15:16	1.0000	1.0000	1.0000	1.0000	1.0000															
16:17	1.0000	1.0000	1.0000	1.0000																
17:18	1.0000	1.0000	1.0000																	
18:19	1.0000	1.0000																		
19:20	1.0000																			

C. Summary

	10 Year Straight Average	6 Year Straight Average	10 Year Weighted Average	10 Year Average ex. Hi&Lo	6 Year Average ex. Hi&Lo	6 Year Weighted Average	Average of Middle Four	Selected	Cumulative	Acc. Year	Ultimate
1:2	1.0744	1.0649	1.0775	1.0734	1.0658	1.0678	1.0704	1.0704	1.0859	2025	93
2:3	1.0127	1.0096	1.0132	1.0124	1.0086	1.0102	1.0112	1.0112	1.0144	2024	89
3:4	1.0024	1.0006	1.0023	1.0023	1.0004	1.0000	1.0014	1.0017	1.0032	2023	132
4:5	1.0016	1.0021	1.0017	1.0011	1.0014	1.0021	1.0017	1.0014	1.0015	2022	127
5:6	0.9997	1.0000	0.9995	1.0000	1.0000	1.0000	0.9999	1.0001	1.0001	2021	150
6:7	1.0005	1.0000	1.0005	1.0000	1.0000	1.0000	1.0001	1.0000	1.0000	2020	141
7:8	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2019	172
8:9	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2018	174
9:10	1.0006	1.0000	1.0005	1.0000	1.0000	1.0000	1.0001	1.0000	1.0000	2017	175
10:11	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2016	150
11:12	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2015	188
12:13	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2014	291
13:14	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2013	175
14:15	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2012	203
15:16	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2011	191
16:17	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2010	178
17:18	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2009	195
18:19	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2008	204
19:20	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2007	164
										2006	166

Source: A. CMCRB Database as of 4-30-2026.

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Checksum:122,389.701753

Coal Mine Compensation Rating Bureau
Traumatic Loss Development
Medical Only Claim Counts for All Classes Combined (excl. USLH)

A. Medical Only Reported Incurred Claims as of 04-30-2026

Report	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1	456	488	523	479	559	628	562	472	592	402	295	324	298	320	231	201	246	242	235	190
2	453	494	527	469	560	632	553	477	582	399	304	330	293	316	229	198	247	243	242	
3	451	495	528	469	559	627	553	478	580	397	303	329	290	315	228	201	249	241		
4	450	495	527	469	559	626	553	478	579	396	304	330	290	315	227	201	249			
5	450	495	528	469	559	626	553	478	580	396	302	329	290	315	227	201				
6	450	495	528	469	559	626	553	479	581	396	302	329	290	315	227					
7	450	495	528	469	559	626	552	479	581	396	302	329	290	315						
8	450	495	528	469	559	626	552	479	581	396	302	329	290							
9	450	495	528	469	559	626	552	479	581	396	302	329								
10	450	495	528	469	558	626	552	479	581	396	302									
11	450	495	528	469	558	626	552	479	581	396										
12	450	495	528	469	558	626	552	479	581											
13	450	495	528	469	558	626	552	479												
14	450	495	528	469	558	626	552													
15	450	495	528	469	558	626														
16	450	495	528	469	558															
17	450	495	528	469																
18	450	495	528																	
19	450	495																		
20	450																			

B. Annual Claim Count Development Factors

1:2										0.9925	1.0305	1.0185	0.9832	0.9875	0.9913	0.9851	1.0041	1.0041	1.0298	
2:3									0.9966	0.9950	0.9967	0.9970	0.9898	0.9968	0.9956	1.0152	1.0081	0.9918		
3:4								1.0000	0.9983	0.9975	1.0033	1.0030	1.0000	1.0000	0.9956	1.0000	1.0000			
4:5							1.0000	1.0000	1.0017	1.0000	0.9934	0.9970	1.0000	1.0000	1.0000	1.0000				
5:6						1.0000	1.0000	1.0021	1.0017	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000					
6:7					1.0000	1.0000	0.9982	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000						
7:8				1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000							
8:9			1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000								
9:10		1.0000	1.0000	1.0000	0.9982	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000									
10:11	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000										
11:12	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000											
12:13	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000												
13:14	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000													
14:15	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000														
15:16	1.0000	1.0000	1.0000	1.0000	1.0000															
16:17	1.0000	1.0000	1.0000	1.0000																
17:18	1.0000	1.0000	1.0000																	
18:19	1.0000	1.0000																		
19:20	1.0000																			

C. Summary

	10 Year Straight Average	6 Year Straight Average	10 Year Weighted Average	10 Year Average ex. Hi&Lo	6 Year Average ex. Hi&Lo	6 Year Weighted Average	Average of Middle Four	Selected	Cumulative	Acc. Year	Ultimate
1:2	1.0027	1.0003	1.0025	1.0016	0.9968	1.0000	1.0011	1.0000	1.0000	2025	190
2:3	0.9983	0.9996	0.9975	0.9972	0.9981	0.9987	0.9981	1.0000	1.0000	2024	242
3:4	0.9998	0.9998	0.9997	0.9999	1.0000	1.0000	0.9999	1.0000	1.0000	2023	241
4:5	0.9992	0.9984	0.9995	0.9996	0.9993	0.9982	0.9991	1.0000	1.0000	2022	249
5:6	1.0004	1.0000	1.0005	1.0002	1.0000	1.0000	1.0002	1.0000	1.0000	2021	201
6:7	0.9998	1.0000	0.9998	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2020	227
7:8	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2019	315
8:9	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2018	290
9:10	0.9998	1.0000	0.9998	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2017	329
10:11	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2016	302
11:12	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2015	396
12:13	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2014	581
13:14	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2013	479
14:15	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2012	552
15:16	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2011	626
16:17	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2010	558
17:18	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2009	469
18:19	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2008	528
19:20	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2007	495
										2006	450

Source: A. CMCRB Database as of 4-30-2026.
Note: Medical Only claims are defined as claims with Medical Incurred dollars greater than zero and Indemnity Incurred dollars equal to zero.

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Effective Date: 4/1/2027

Checksum:183,666.984469

Coal Mine Compensation Rating Bureau
Traumatic Loss Development
Medical Only Incurred Losses for All Classes Combined (excl. USLH)

A. Medical Only Reported Incurred Losses as of 04-30-2026

Report	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1	475,073	645,531	538,996	499,273	689,845	830,417	739,070	657,505	844,733	693,513	566,845	710,306	617,796	583,508	446,068	408,624	444,342	402,563	337,986	412,556
2	492,413	667,028	564,408	475,294	714,306	875,488	730,189	725,991	815,806	646,094	561,393	751,295	615,524	606,070	465,344	342,247	474,516	415,649	346,213	
3	464,396	651,680	574,474	487,309	733,721	857,971	733,490	761,471	817,528	618,570	543,998	750,831	584,188	625,437	468,749	369,704	468,086	420,278		
4	464,210	654,006	561,921	487,349	733,721	860,990	734,013	762,094	804,432	612,724	545,870	758,162	581,295	637,173	475,023	371,369	476,248			
5	464,210	657,948	569,251	487,454	733,721	862,257	734,091	762,711	805,516	612,724	542,126	757,079	581,295	639,204	472,523	375,906				
6	464,210	663,201	578,077	487,454	733,721	862,257	734,170	763,168	806,301	612,724	542,126	760,082	581,295	639,204	472,523					
7	464,210	663,201	584,120	487,454	733,721	862,257	704,535	763,168	806,301	612,724	543,140	760,647	581,433	639,204						
8	464,210	663,201	586,976	487,454	733,721	862,257	704,535	763,168	806,301	612,724	543,140	760,647	581,433							
9	464,210	663,201	593,200	487,454	733,728	862,257	704,535	763,168	806,301	612,724	543,140	760,647								
10	464,210	663,201	600,587	488,067	733,514	862,257	704,535	763,168	806,301	612,724	543,140									

B. Annual Loss Development Factors

1:2										0.9316	0.9904	1.0577	0.9963	1.0387	1.0432	0.8376	1.0679	1.0325	1.0243	
2:3									1.0021	0.9574	0.9690	0.9994	0.9491	1.0320	1.0073	1.0802	0.9864	1.0111		
3:4								1.0008	0.9840	0.9905	1.0034	1.0098	0.9950	1.0188	1.0134	1.0045	1.0174			
4:5							1.0001	1.0008	1.0013	1.0000	0.9931	0.9986	1.0000	1.0032	0.9947	1.0122				
5:6						1.0000	1.0001	1.0006	1.0010	1.0000	1.0000	1.0040	1.0000	1.0000	1.0000					
6:7					1.0000	1.0000	0.9596	1.0000	1.0000	1.0000	1.0019	1.0007	1.0002	1.0000						
7:8				1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000							
8:9			1.0106	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000								
9:10		1.0000	1.0125	1.0013	0.9997	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000									

C. Summary

	10 Year Straight Average	6 Year Straight Average	10 Year Weighted Average	10 Year Average ex. Hi&Lo	6 Year Average ex. Hi&Lo	6 Year Weighted Average	Average of Middle Four	Selected	Cumulative	Acc. Year	Ultimate
1:2	1.0020	1.0074	1.0025	1.0143	1.0347	1.0103	1.0086	1.0086	1.0086	2025	416,104
2:3	0.9994	1.0110	0.9953	0.9956	1.0092	1.0059	1.0025	1.0000	1.0000	2024	346,213
3:4	1.0038	1.0098	1.0026	1.0044	1.0113	1.0099	1.0070	1.0000	1.0000	2023	420,278
4:5	1.0004	1.0003	1.0002	0.9998	0.9991	0.9998	1.0000	1.0000	1.0000	2022	476,248
5:6	1.0006	1.0007	1.0006	1.0002	1.0000	1.0008	1.0005	1.0000	1.0000	2021	375,906
6:7	0.9962	1.0005	0.9960	1.0001	1.0002	1.0004	0.9992	1.0000	1.0000	2020	472,523
7:8	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2019	639,204
8:9	1.0011	1.0000	1.0009	1.0000	1.0000	1.0000	1.0002	1.0000	1.0000	2018	581,433
9:10	1.0014	1.0000	1.0012	1.0002	1.0000	1.0000	1.0003	1.0000	1.0000	2017	760,647

Source: A. CMCRB Database as of 4-30-2026.

Coal Mine Compensation Rating Bureau **Exhibit VI-D**

Traumatic Loss Development

Paid Losses for All Classes Combined (excl. USLH)

Indemnity and Funeral Reported Paid Losses as of 04-30-2026

Report	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1	1,585,758	2,123,723	1,424,937	1,477,485	1,883,649	1,490,981	1,524,765	1,786,240	2,060,360	1,899,710	4,015,185	2,666,351	2,516,576	2,666,824	2,196,913	2,533,857	2,613,834	2,367,125	1,923,829	2,918,079	1,983,169	2,250,100
2	3,607,906	4,763,116	3,031,492	2,973,005	3,608,322	2,864,778	3,435,863	4,057,654	5,486,851	4,482,404	7,425,208	6,101,619	5,231,352	5,437,686	5,148,691	6,047,363	5,373,349	4,387,625	3,594,089	5,402,327	3,740,889	
3	5,068,968	6,595,737	3,990,338	4,078,233	5,798,309	4,380,163	4,339,688	6,183,091	7,473,314	6,081,014	10,827,506	7,651,201	6,950,711	7,418,658	6,860,470	6,799,224	7,070,255	5,408,319	4,428,862	7,054,542		
4	5,951,422	7,770,869	4,714,994	5,032,592	6,658,499	4,543,195	6,078,298	7,663,308	8,392,146	6,502,458	11,747,478	9,380,121	8,203,041	8,254,560	7,235,896	7,265,118	7,812,366	5,446,475	4,714,717			
5	6,488,204	8,470,539	4,894,518	5,362,003	6,986,131	4,950,115	6,374,543	8,035,378	9,139,912	6,652,885	12,208,353	10,671,950	8,356,903	9,169,543	7,965,018	7,579,656	8,129,117	5,492,205				
6	6,696,634	8,926,585	4,966,788	5,648,220	7,214,898	5,107,208	6,690,310	8,374,033	9,395,170	7,003,338	12,232,461	10,663,121	8,518,921	9,835,135	8,020,087	7,663,598	8,197,765					
7	6,907,738	9,168,385	4,991,574	5,900,930	7,644,898	5,168,086	7,001,167	8,425,450	9,588,035	7,421,020	12,388,158	10,912,322	8,580,831	10,323,697	8,199,604	7,779,308						
8	6,965,528	9,422,725	5,014,153	5,986,526	7,907,461	5,228,910	7,146,676	8,462,687	9,898,479	7,504,122	12,388,158	11,432,649	8,632,463	10,413,524	8,199,604							
9	7,020,184	9,810,124	5,059,383	6,164,246	8,052,763	5,289,734	7,433,505	8,495,832	10,137,263	7,582,900	12,388,158	11,615,118	8,698,530	10,314,466								
10	7,139,264	9,993,283	5,160,329	6,244,573	8,342,088	5,350,515	7,433,605	8,530,282	10,145,648	7,643,756	12,388,158	11,650,470	8,756,329									
11	7,190,739	10,178,581	5,422,689	6,340,857	8,901,130	5,589,456	7,433,490	8,564,019	10,153,887	7,704,981	12,388,158	11,684,512										
12	7,240,755	10,392,475	5,671,285	6,488,602	8,944,239	5,608,980	7,365,256	8,597,756	10,171,187	7,899,660	12,388,158											
13	7,280,738	10,542,895	5,694,209	6,942,382	8,979,706	5,628,504	7,365,256	8,631,493	10,180,511	7,924,592												
14	7,323,413	10,679,371	5,717,956	6,975,971	9,015,173	5,646,873	7,365,256	8,632,263	10,189,971													
15	7,366,089	10,920,744	5,741,638	7,009,560	9,052,005	5,664,366	7,365,256	8,672,263														
16	7,350,142	10,975,651	5,765,321	7,043,149	9,087,472	5,669,144	7,365,256															
17	7,391,622	11,040,607	5,789,406	7,066,063	9,122,939	5,669,144																
18	7,433,101	11,098,287	5,811,708	7,077,443	9,157,042																	
19	7,467,610	11,278,448	5,913,031	7,077,443																		
20	7,478,025	11,310,986	5,913,031																			

Medical Reported Paid Losses as of 04-30-2026

Report	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1	2,435,389	2,520,705	1,948,500	3,239,013	2,201,565	1,934,714	2,751,976	3,211,934	3,620,004	2,405,299	3,932,999	2,543,986	2,330,259	3,551,261	3,823,082	2,513,440	2,363,275	2,053,250	1,679,402	2,691,902	1,938,722	2,361,872
2	3,067,832	3,289,523	2,697,293	4,228,737	3,040,747	2,474,923	3,390,240	4,450,020	4,582,813	3,578,603	5,151,408	3,296,965	3,384,463	4,638,090	4,793,745	3,324,766	3,255,399	2,951,476	2,340,555	3,363,520	2,480,434	
3	3,293,472	3,433,690	2,989,067	4,505,191	3,288,243	2,735,746	3,683,337	4,827,070	4,960,347	3,742,975	5,735,672	3,580,853	3,604,969	5,032,359	4,989,893	3,462,723	3,395,981	3,249,230	2,441,318	3,657,260		
4	3,868,121	3,535,900	3,075,764	4,758,401	3,434,618	2,852,087	4,051,859	5,016,688	5,092,937	3,809,188	5,817,859	3,713,959	3,669,953	5,185,111	5,092,605	3,554,967	3,442,588	3,277,633	2,487,554			
5	3,923,267	3,673,096	3,157,818	4,904,090	3,482,499	2,904,942	4,202,511	5,268,876	5,128,604	3,896,925	5,835,421	3,864,888	3,678,978	5,301,963	5,198,390	3,572,960	3,528,839	3,298,140				
6	3,963,872	3,920,165	3,202,045	5,019,560	3,502,704	2,927,377	4,278,113	5,371,485	5,199,172	3,971,294	5,882,026	3,861,601	3,696,787	5,834,516	5,223,390	3,586,844	3,631,668					
7	4,010,252	4,000,731	3,238,455	5,140,304	3,511,257	2,949,564	4,315,213	5,516,684	5,222,506	4,070,119	5,884,600	3,872,574	3,758,565	5,941,336	5,226,918	3,606,746						
8	4,058,643	4,067,412	3,238,035	5,234,607	3,521,293	2,976,674	4,328,399	5,583,999	5,246,341	4,082,391	5,884,600	3,875,127	3,890,050	6,026,754	5,250,557							
9	4,076,363	4,107,726	3,301,685	5,319,822	3,531,557	3,010,190	4,334,343	5,735,261	5,306,826	4,093,543	5,886,404	3,875,806	3,910,541	6,119,261								
10	4,109,608	4,128,239	3,378,839	5,379,266	3,544,208	3,047,335	4,335,338	5,788,585	5,344,906	4,094,298	5,886,404	3,880,132	3,920,231									
11	4,170,720	4,158,962	3,500,778	5,462,608	3,552,431	3,085,329	4,336,335	5,837,992	5,383,343	4,095,316	5,886,404	3,885,925										
12	4,202,501	4,195,156	3,554,600	5,581,048	3,559,244	3,124,808	4,337,118	5,854,851	5,415,144	4,130,569	5,886,404											
13	4,226,023	4,412,543	3,591,568	5,778,998	3,570,134	3,125,511	4,338,132	5,876,626	5,473,626	4,130,569												
14	4,371,249	4,422,232	3,600,198	5,847,116	3,586,284	3,125,511	4,338,624	5,880,934	5,500,698													
15	4,392,927	4,510,074	3,605,231	5,899,717	3,590,411	3,125,869	4,339,332	5,913,150														
16	4,421,454	4,590,441	3,616,268	5,961,595	3,593,627	3,125,998	4,340,176															
17	4,471,734	4,595,425	3,671,480	6,000,419	3,595,660	3,126,624																
18	4,496,839	4,610,253	3,717,025	6,007,741	3,597,156																	
19	4,525,516	4,698,478	3,739,150	6,012,872																		
20	4,527,207	4,699,534	3,745,663																			

Source: CMCRB Database as of 4-30-2026.

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Run: August 19, 2026 - 02:50:38 PM
Effective Date: 4/1/2027

Checksum:2,779,446,995.000000

Coal Mine Compensation Rating Bureau
Traumatic Loss Development
Incurred Indemnity and Funeral Losses for All Classes Combined

A. Indemnity Reported Incurred Losses as of 4-30-2026

Report	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
20	18,292,186	20,513,393	20,217,996	20,860,130	12,309,663	12,617,517	8,812,465	8,772,260	8,050,069	7,481,735	8,511,961	11,517,844	7,615,583	7,599,329	11,693,483	5,913,031
21	18,333,703	20,558,219	20,349,934	20,980,430	12,317,236	12,495,852	8,723,455	8,772,260	8,050,069	7,481,735	8,525,229	11,517,844	7,637,427	7,636,447	11,714,369	
22	18,369,549	20,603,256	20,482,482	20,925,089	12,324,768	12,516,159	8,738,003	8,772,260	8,050,069	7,481,735	8,538,452	11,517,844	7,659,727	7,636,447		
23	18,405,346	20,668,664	20,232,958	20,918,567	12,335,359	12,541,689	8,753,082	8,772,260	8,050,069	7,481,735	8,551,220	11,517,844	7,681,797			
24	18,442,202	20,714,352	20,252,601	20,996,288	12,340,077	12,562,918	8,778,485	8,772,260	8,050,069	7,481,735	8,564,931	11,517,844				
25	18,482,989	20,571,390	20,202,054	21,075,961	12,348,062	12,590,391	8,792,665	8,772,260	8,050,069	7,481,735	8,578,056					
26	18,515,327	20,605,775	20,291,287	21,157,060	12,356,255	12,617,819	8,806,732	8,772,260	8,050,069	7,481,735						
27	18,550,303	20,639,355	20,354,008	21,238,192	12,364,105	12,634,212	8,820,799	8,772,260	8,050,069							
28	18,586,779	20,673,209	20,426,119	21,319,156	12,372,422	12,658,915	8,823,333	8,772,260								
29	18,459,007	20,707,277	20,502,050	21,391,647	12,380,907	12,683,619	8,837,141									
30	18,479,889	20,649,182	20,557,241	21,338,908	12,389,911	12,708,551										
31	18,500,979	20,664,413	20,631,998	21,411,885	12,398,382											
32	18,522,175	20,679,780	20,719,223	21,487,234												
33	18,543,608	20,463,636	20,693,792													
34	18,565,282	20,463,636														
35	18,587,074															

B. Annual Loss Development Factors

20:21	1.0023	1.0022	1.0065	1.0058	1.0006	0.9904	0.9899	1.0000	1.0000	1.0000	1.0016	1.0000	1.0029	1.0049	1.0018
21:22	1.0020	1.0022	1.0065	0.9974	1.0006	1.0016	1.0017	1.0000	1.0000	1.0000	1.0016	1.0000	1.0029	1.0000	
22:23	1.0019	1.0032	0.9878	0.9997	1.0009	1.0020	1.0017	1.0000	1.0000	1.0000	1.0015	1.0000	1.0029		
23:24	1.0020	1.0022	1.0010	1.0037	1.0004	1.0017	1.0029	1.0000	1.0000	1.0000	1.0016	1.0000			
24:25	1.0022	0.9931	0.9975	1.0038	1.0006	1.0022	1.0016	1.0000	1.0000	1.0000	1.0015				
25:26	1.0017	1.0017	1.0044	1.0038	1.0007	1.0022	1.0016	1.0000	1.0000	1.0000					
26:27	1.0019	1.0016	1.0031	1.0038	1.0006	1.0013	1.0016	1.0000	1.0000						
27:28	1.0020	1.0016	1.0035	1.0038	1.0007	1.0020	1.0003	1.0000							
28:29	0.9931	1.0016	1.0037	1.0034	1.0007	1.0020	1.0016								
29:30	1.0011	0.9972	1.0027	0.9975	1.0007	1.0020									
30:31	1.0011	1.0007	1.0036	1.0034	1.0007										
31:32	1.0011	1.0007	1.0042	1.0035											
32:33	1.0012	0.9895	0.9988												
33:34	1.0012	1.0000													
34:35	1.0012														

C. Summary

	Incr. Straight Average	Cum. Straight Average	Incr. Wtd (1) Average	Cum. Wtd (1) Average	Cum. Wtd (2) Average
20:21	1.0006	1.0120	1.0012	1.0133	1.0094
21:22	1.0012	1.0114	1.0014	1.0120	
22:23	1.0001	1.0102	0.9996	1.0106	
23:24	1.0013	1.0101	1.0015	1.0110	
24:25	1.0002	1.0088	0.9999	1.0095	
25:26	1.0016	1.0086	1.0021	1.0096	
26:27	1.0015	1.0069	1.0019	1.0075	
27:28	1.0017	1.0054	1.0021	1.0055	
28:29	1.0009	1.0036	1.0009	1.0034	
29:30	1.0002	1.0028	1.0000	1.0026	
30:31	1.0019	1.0026	1.0021	1.0026	
31:32	1.0024	1.0007	1.0025	1.0005	
32:33	0.9965	0.9983	0.9963	0.9980	
33:34	1.0006	1.0018	1.0006	1.0017	
34:35	1.0012	1.0012	1.0012	1.0012	
Indicated Tail Factors (20th - ultimate)		1.0120		1.0133	1.0094

Sum of Current: 1991 - 2005: 186,608,387
Sum of 20th: 1991 - 2005: 184,865,614

Notes: Wtd (1) is the Report Level to Report Level Weighted Average
Wtd (2) is the 20th Report Level to Current Report Level Weighted Average

Source: A. CMCRB Database as of 4-30-2026.

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Run: August 19, 2026 - 02:50:38 PM
Effective Date: 4/1/2027

Checksum:2,299,453,521.349670

Coal Mine Compensation Rating Bureau
Traumatic Loss Development
Incurred Medical Losses for All Classes Combined

A. Medical Reported Incurred Losses as of 4-30-2026

Report	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
20	7,374,324	9,423,492	6,153,930	5,467,814	5,276,620	4,528,080	5,023,209	3,834,646	3,536,162	2,872,279	3,019,006	4,040,089	3,221,016	4,589,348	4,805,334	3,798,766
21	7,341,277	9,423,580	6,292,650	5,466,325	5,329,409	4,507,722	5,065,799	3,897,432	3,535,038	2,872,279	3,029,006	4,138,767	3,221,016	4,589,348	4,805,334	
22	7,345,895	9,552,517	6,450,880	5,508,600	5,299,278	4,507,843	5,065,799	3,926,473	3,535,038	2,872,279	3,025,436	4,138,767	3,218,516	4,587,056		
23	7,337,896	9,599,613	6,405,131	5,519,050	5,389,747	4,507,914	5,065,798	3,926,473	3,535,038	2,872,279	3,025,436	4,138,767	3,222,252			
24	7,349,963	9,576,084	6,467,660	5,519,690	5,390,064	4,507,988	4,852,206	3,926,473	3,535,038	2,872,279	3,025,436	4,138,767				
25	7,382,345	9,570,920	6,458,578	5,549,041	5,400,065	4,508,054	4,978,207	3,931,634	3,535,038	2,872,279	3,031,226					
26	7,575,353	9,571,421	6,553,577	5,549,944	5,430,124	4,508,119	5,139,395	4,009,206	3,535,038	2,872,279						
27	7,575,327	9,586,622	6,538,824	5,664,944	5,376,621	4,528,185	5,139,394	4,007,206	3,535,038							
28	7,571,147	9,611,849	6,548,824	5,713,086	5,376,621	4,530,896	5,139,396	4,109,447								
29	7,570,142	9,661,849	6,584,565	5,712,653	5,412,638	4,530,960	5,139,395									
30	7,570,288	9,656,532	6,523,750	5,663,091	5,412,638	4,533,914										
31	7,569,125	9,656,532	6,556,300	5,731,853	5,412,638											
32	7,546,712	9,656,532	6,563,886	5,731,853												
33	7,453,488	9,596,071	6,491,565													
34	7,453,245	9,596,071														
35	7,453,067															

B. Annual Loss Development Factors

20:21	0.9955	1.0000	1.0225	0.9997	1.0100	0.9955	1.0085	1.0164	0.9997	1.0000	1.0033	1.0244	1.0000	1.0000	1.0000
21:22	1.0006	1.0137	1.0251	1.0077	0.9943	1.0000	1.0000	1.0075	1.0000	1.0000	0.9988	1.0000	0.9992	0.9995	
22:23	0.9989	1.0049	0.9929	1.0019	1.0171	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0012		
23:24	1.0016	0.9975	1.0098	1.0001	1.0001	1.0000	0.9578	1.0000	1.0000	1.0000	1.0000	1.0000			
24:25	1.0044	0.9995	0.9986	1.0053	1.0019	1.0000	1.0260	1.0013	1.0000	1.0000	1.0019				
25:26	1.0261	1.0001	1.0147	1.0002	1.0056	1.0000	1.0324	1.0197	1.0000	1.0000					
26:27	1.0000	1.0016	0.9977	1.0207	0.9901	1.0045	1.0000	0.9995	1.0000						
27:28	0.9994	1.0026	1.0015	1.0085	1.0000	1.0006	1.0000	1.0255							
28:29	0.9999	1.0052	1.0055	0.9999	1.0067	1.0000	1.0000								
29:30	1.0000	0.9994	0.9908	0.9913	1.0000	1.0007									
30:31	0.9998	1.0000	1.0050	1.0121	1.0000										
31:32	0.9970	1.0000	1.0012	1.0000											
32:33	0.9876	0.9937	0.9890												
33:34	1.0000	1.0000													
34:35	1.0000														

C. Summary

	Incr. Straight Average	Cum. Straight Average	Incr. Wtd (1) Average	Cum. Wtd (1) Average			Cum. Wtd (2) Average
20:21	1.0050	1.0192	1.0048	1.0202	Sum of Current: 1991 - 2005:	74,659,902	1.0204
21:22	1.0033	1.0141	1.0047	1.0153	Sum of 20th: 1991 - 2005:	73,165,349	
22:23	1.0013	1.0107	1.0015	1.0106			
23:24	0.9972	1.0094	0.9974	1.0090			
24:25	1.0035	1.0122	1.0034	1.0117			
25:26	1.0099	1.0086	1.0103	1.0082			
26:27	1.0016	0.9988	1.0015	0.9980			
27:28	1.0048	0.9972	1.0038	0.9964			
28:29	1.0025	0.9925	1.0027	0.9926			
29:30	0.9970	0.9901	0.9971	0.9900			
30:31	1.0034	0.9930	1.0029	0.9928			
31:32	0.9996	0.9897	0.9995	0.9900			
32:33	0.9901	0.9901	0.9905	0.9905			
33:34	1.0000	1.0000	1.0000	1.0000			
34:35	1.0000	1.0000	1.0000	1.0000			
Indicated Tail Factors (20th - ultimate)		1.0192		1.0202			1.0204

Notes: Wtd (1) is the Report Level to Report Level Weighted Average
Wtd (2) is the 20th Report Level to Current Report Level Weighted Average

Source: A. CMCRB Database as of 4-30-2026.

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Run: August 19, 2026 - 02:50:38 PM
Effective Date: 4/1/2027

Checksum:902,034,990.450614

	State O.D.			Federal Excess O.D.		
	Base	All PP	Weighted 100%-0%	Base	All PP	Weighted 100%-0%
(a) After AMA Guidelines				(a) After AMA Guidelines		
(1) Number of Claims	#9			#9		
(2) Average Amounts	$1,085,698	$627,883	$1,085,698	$139,887	$319,926	$139,887
(3) Index (Base)	100%		100.0000%	100%		100.0000%
(b) Social Security Offset				(b) Social Security Onset		
(1) Total (including above)	-	-	-	$148,645	$319,926	$148,645
(2) Difference- Social Security (Federal= b-1 minus a-2)	$91,714	$0	$91,714	8,758	0	8,758
(3) Index (to a(2))	8.4475%	0.0000%	8.4475%	6.2608%	0.0000%	6.2608%
(4) Complement	91.5525%	100.0000%	91.5525%	93.7392%	100.0000%	93.7392%
(c) Pension Offset (after Social Security Offset)				(c) Pension Onset		
(1) Total (including above)	-	-	-	$195,736	$328,362	$195,736
(2) Difference (Federal= c-1 minus b-1)	$161,157	$73,836	$161,157	47,091	8,436	47,091
(3) % Pension (VII-G, P. 2)	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%
(4) Net Pension	20,145	9,230	20,145	5,886	1,055	5,886
(5) Index (to a-2)	1.8555%	1.4699%	1.8555%	4.2079%	0.3296%	4.2079%
(6) Complement	98.1445%	98.5301%	98.1445%			
(d) Combined Social Security and Pension Offsets				(d) Combined Social Sec, Pension Onsets		
(1) Average Amounts (b-2 plus c-4)	$111,859	$9,230	$111,859	$14,644	$1,055	$14,644
(2) Index (to a-2)	10.3029%	1.4699%	10.3029%			10.4687%
(3) Complement	89.6971%	98.5301%	89.6971%	Factor		110.4687%
(4) Total Average	973,839	618,654	973,839			154,531
(e) Wage Level Decrease				(e) Wage Level Increase		
(1) Percentage from Exhibit VII-G, Page 1			0.0000%			
(2) Complement			100.0000%			
(3) Dollar Decrease			0	Dollar Increase		$0
(4) Factor						100.0000%
(f) Combined Social Security, Pension and Wage Level				(f) Combined Percentage		
(1) Percentage level Excl. AMA Guidelines (d-3 times e-2)			89.6971%	(d-3) times (e-4)		110.4687%
(2) AMA Guidelines (a-3)			100.0000%			100.0000%
(3) Full Effect of Act 57 (1 X 2)			89.6971%			110.4687%
(4) Percentage Decrease			10.3029%	Increase		10.4687%
(g) Combined Dollar Effect						
(1) (d-1) plus (e-3) Decrease			$111,859	Increase		$14,644
(2) Average after Act 57 (a-2 plus or minus g-1)			$973,839			$154,531

Weighted Level = 100% Base Scenario plus 0% 'All Permanent Partial' Scenario.

Source: Exhibit VII-E, Exhibit IX-A & Exhibit VII-G, Page 1 and Page 2.

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Run: October 20, 2026 - 09:45:07 AM
Effective Date: 4/1/2027

Checksum:9,737,070.632862

	State O.D.			Federal Excess O.D.		
	Base	All PP	Weighted 100%-0%	Base	All PP	Weighted 100%-0%
(a) After AMA Guidelines				(a) After AMA Guidelines		
(1) Number of Claims	#79			#79		
(2) Average Amounts	$382,255	$298,317	$382,255	$282,206	$309,291	$282,206
(3) Index (Base)	100%		100.0000%	100%		100.0000%
(b) Social Security Offset				(b) Social Security Onset		
(1) Total (including above)	-	-	-	$290,473	$316,163	$290,473
(2) Difference- Social Security (Federal= b-1 minus a-2)	$27,861	$14,306	$27,861	8,267	6,872	8,267
(3) Index (to a(2))	7.2886%	4.7956%	7.2886%	2.9294%	2.2219%	2.9294%
(4) Complement	92.7114%	95.2044%	92.7114%	97.0706%	97.7781%	97.0706%
(c) Pension Offset (after Social Security Offset)				(c) Pension Onset		
(1) Total (including above)	-	-	-	$332,464	$352,951	$332,464
(2) Difference (Federal= c-1 minus b-1)	$93,768	$77,041	$93,768	41,991	36,788	41,991
(3) % Pension (VII-G, P. 2)	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%
(4) Net Pension	11,721	9,630	11,721	5,249	4,599	5,249
(5) Index (to a-2)	3.0663%	3.2282%	3.0663%	1.8599%	1.4868%	1.8599%
(6) Complement	96.9337%	96.7718%	96.9337%			
(d) Combined Social Security and Pension Offsets				(d) Combined Social Sec, Pension Onsets		
(1) Average Amounts (b-2 plus c-4)	$39,582	$23,936	$39,582	$13,516	$11,471	$13,516
(2) Index (to a-2)	10.3549%	8.0237%	10.3549%			4.7894%
(3) Complement	89.6451%	91.9763%	89.6451%	Factor		104.7894%
(4) Total Average	342,673	274,381	342,673			295,722
(e) Wage Level Decrease				(e) Wage Level Increase		
(1) Percentage from Exhibit VII-G, Page 1			0.0000%			
(2) Complement			100.0000%			
(3) Dollar Decrease			0	Dollar Increase		$0
(4) Factor						100.0000%
(f) Combined Social Security, Pension and Wage Level				(f) Combined Percentage		
(1) Percentage level Excl. AMA Guidelines (d-3 times e-2)			89.6451%	(d-3) times (e-4)		104.7894%
(2) AMA Guidelines (a-3)			100.0000%			100.0000%
(3) Full Effect of Act 57 (1 X 2)			89.6451%			104.7894%
(4) Percentage Decrease			10.3549%	Increase		4.7894%
(g) Combined Dollar Effect						
(1) (d-1) plus (e-3) Decrease			$39,582	Increase		$13,516
(2) Average after Act 57 (a-2 plus or minus g-1)			$342,673			$295,722

Weighted Level = 100% Base Scenario plus 0% 'All Permanent Partial' Scenario.

Source: Exhibit VII-E, Exhibit IX-A & Exhibit VII-G, Page 1 and Page 2.

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[07-A.2026-10-20.xlsx]07-A-2
Run: October 20, 2026 - 09:45:07 AM
Effective Date: 4/1/2027

	State O.D.			Federal Excess O.D.		
	Base	All PP	Weighted 100%-0%	Base	All PP	Weighted 100%-0%
(a) After AMA Guidelines				(a) After AMA Guidelines		
(1) Number of Claims	#40			#40		
(2) Average Amounts	$688,173	$492,405	$688,173	$99,702	$170,765	$99,702
(3) Index (Base)	100%		100.0000%	100%		100.0000%
(b) Social Security Offset				(b) Social Security Onset		
(1) Total (including above)	-	-	-	$99,786	$170,813	$99,786
(2) Difference- Social Security (Federal= b-1 minus a-2)	$10,913	$5,321	$10,913	84	48	84
(3) Index (to a(2))	1.5858%	1.0806%	1.5858%	0.0843%	0.0281%	0.0843%
(4) Complement	98.4142%	98.9194%	98.4142%	99.9157%	99.9719%	99.9157%
(c) Pension Offset (after Social Security Offset)				(c) Pension Onset		
(1) Total (including above)	-	-	-	$120,895	$190,486	$120,895
(2) Difference (Federal= c-1 minus b-1)	$137,309	$104,410	$137,309	21,109	19,673	21,109
(3) % Pension (VII-G, P. 2)	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%
(4) Net Pension	17,164	13,051	17,164	2,639	2,459	2,639
(5) Index (to a-2)	2.4941%	2.6505%	2.4941%	2.6465%	1.4401%	2.6465%
(6) Complement	97.5059%	97.3495%	97.5059%			
(d) Combined Social Security and Pension Offsets				(d) Combined Social Sec, Pension Onsets		
(1) Average Amounts (b-2 plus c-4)	$28,077	$18,372	$28,077	$2,723	$2,507	$2,723
(2) Index (to a-2)	4.0799%	3.7311%	4.0799%			2.7308%
(3) Complement	95.9201%	96.2689%	95.9201%	Factor		102.7308%
(4) Total Average	660,096	474,033	660,096			102,425
(e) Wage Level Decrease				(e) Wage Level Increase		
(1) Percentage from Exhibit VII-G, Page 1			0.0000%			
(2) Complement			100.0000%			
(3) Dollar Decrease			0	Dollar Increase		$0
(4) Factor						100.0000%
(f) Combined Social Security, Pension and Wage Level				(f) Combined Percentage		
(1) Percentage level Excl. AMA Guidelines (d-3 times e-2)			95.9201%	(d-3) times (e-4)		102.7308%
(2) AMA Guidelines (a-3)			100.0000%			100.0000%
(3) Full Effect of Act 57 (1 X 2)			95.9201%			102.7308%
(4) Percentage Decrease			4.0799%	Increase		2.7308%
(g) Combined Dollar Effect						
(1) (d-1) plus (e-3) Decrease			$28,077	Increase		$2,723
(2) Average after Act 57 (a-2 plus or minus g-1)			$660,096			$102,425

Weighted Level = 100% Base Scenario plus 0% 'All Permanent Partial' Scenario.

Source: Exhibit VII-E, Exhibit IX-A & Exhibit VII-G, Page 1 and Page 2.

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[07-A.2026-10-20.xlsx]07-A-3
Run: October 20, 2026 - 09:45:07 AM
Effective Date: 4/1/2027

Checksum:6,337,382.038070

	State O.D.			Federal Excess O.D.		
	Base	All PP	Weighted 100%-0%	Base	All PP	Weighted 100%-0%
(a) After AMA Guidelines				(a) After AMA Guidelines		
(1) Number of Claims	#25			#25		
(2) Average Amounts	$540,425	$416,677	$540,425	$242,221	$284,630	$242,221
(3) Index (Base)	100%		100.0000%	100%		100.0000%
(b) Social Security Offset				(b) Social Security Onset		
(1) Total (including above)	-	-	-	$250,632	$287,962	$250,632
(2) Difference- Social Security (Federal= b-1 minus a-2)	$37,572	$7,209	$37,572	8,411	3,332	8,411
(3) Index (to a(2))	6.9523%	1.7301%	6.9523%	3.4724%	1.1706%	3.4724%
(4) Complement	93.0477%	98.2699%	93.0477%	96.5276%	98.8294%	96.5276%
(c) Pension Offset (after Social Security Offset)				(c) Pension Onset		
(1) Total (including above)	-	-	-	$295,141	$320,700	$295,141
(2) Difference (Federal= c-1 minus b-1)	$85,684	$63,898	$85,684	44,509	32,738	44,509
(3) % Pension (VII-G, P. 2)	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%
(4) Net Pension	10,711	7,987	10,711	5,564	4,092	5,564
(5) Index (to a-2)	1.9819%	1.9169%	1.9819%	2.2969%	1.4377%	2.2969%
(6) Complement	98.0181%	98.0831%	98.0181%			
(d) Combined Social Security and Pension Offsets				(d) Combined Social Sec, Pension Onsets		
(1) Average Amounts (b-2 plus c-4)	$48,283	$15,196	$48,283	$13,975	$7,424	$13,975
(2) Index (to a-2)	8.9342%	3.6470%	8.9342%			5.7694%
(3) Complement	91.0658%	96.3530%	91.0658%	Factor		105.7694%
(4) Total Average	492,143	401,481	492,143			256,196
(e) Wage Level Decrease				(e) Wage Level Increase		
(1) Percentage from Exhibit VII-G, Page 1			0.0000%			
(2) Complement			100.0000%			
(3) Dollar Decrease			0	Dollar Increase		$0
(4) Factor						100.0000%
(f) Combined Social Security, Pension and Wage Level				(f) Combined Percentage		
(1) Percentage level Excl. AMA Guidelines (d-3 times e-2)			91.0658%	(d-3) times (e-4)		105.7694%
(2) AMA Guidelines (a-3)			100.0000%			100.0000%
(3) Full Effect of Act 57 (1 X 2)			91.0658%			105.7694%
(4) Percentage Decrease			8.9342%	Increase		5.7694%
(g) Combined Dollar Effect						
(1) (d-1) plus (e-3) Decrease			$48,283	Increase		$13,975
(2) Average after Act 57 (a-2 plus or minus g-1)			$492,143			$256,196

Weighted Level = 100% Base Scenario plus 0% 'All Permanent Partial' Scenario.

Source: Exhibit VII-E, Exhibit IX-A & Exhibit VII-G, Page 1 and Page 2.

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[07-A.2026-10-20.xlsx]07-A-4
Run: October 20, 2026 - 09:45:07 AM
Effective Date: 4/1/2027

Checksum:7,070,611.134443

	State O.D.			Federal Excess O.D.		
	Base	All PP	Weighted 100%-0%	Base	All PP	Weighted 100%-0%
(a) After AMA Guidelines				(a) After AMA Guidelines		
(1) Number of Claims	#17			#17		
(2) Average Amounts	$385,641	$292,126	$385,641	$272,827	$302,810	$272,827
(3) Index (Base)	100%		100.0000%	100%		100.0000%
(b) Social Security Offset				(b) Social Security Onset		
(1) Total (including above)	-	-	-	$287,246	$313,931	$287,246
(2) Difference- Social Security (Federal= b-1 minus a-2)	$27,712	$14,982	$27,712	14,419	11,121	14,419
(3) Index (to a(2))	7.1860%	5.1286%	7.1860%	5.2850%	3.6726%	5.2850%
(4) Complement	92.8140%	94.8714%	92.8140%	94.7150%	96.3274%	94.7150%
(c) Pension Offset (after Social Security Offset)				(c) Pension Onset		
(1) Total (including above)	-	-	-	$302,348	$323,388	$302,348
(2) Difference (Federal= c-1 minus b-1)	$63,542	$43,092	$63,542	15,102	9,457	15,102
(3) % Pension (VII-G, P. 2)	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%
(4) Net Pension	7,943	5,387	7,943	1,888	1,182	1,888
(5) Index (to a-2)	2.0596%	1.8439%	2.0596%	0.6919%	0.3904%	0.6919%
(6) Complement	97.9404%	98.1561%	97.9404%			
(d) Combined Social Security and Pension Offsets				(d) Combined Social Sec, Pension Onsets		
(1) Average Amounts (b-2 plus c-4)	$35,655	$20,369	$35,655	$16,307	$12,303	$16,307
(2) Index (to a-2)	9.2456%	6.9725%	9.2456%			5.9770%
(3) Complement	90.7544%	93.0275%	90.7544%	Factor		105.9770%
(4) Total Average	349,986	271,758	349,986			289,134
(e) Wage Level Decrease				(e) Wage Level Increase		
(1) Percentage from Exhibit VII-G, Page 1			0.0000%			
(2) Complement			100.0000%			
(3) Dollar Decrease			0	Dollar Increase		$0
(4) Factor						100.0000%
(f) Combined Social Security, Pension and Wage Level				(f) Combined Percentage		
(1) Percentage level Excl. AMA Guidelines (d-3 times e-2)			90.7544%	(d-3) times (e-4)		105.9770%
(2) AMA Guidelines (a-3)			100.0000%			100.0000%
(3) Full Effect of Act 57 (1 X 2)			90.7544%			105.9770%
(4) Percentage Decrease			9.2456%	Increase		5.9770%
(g) Combined Dollar Effect						
(1) (d-1) plus (e-3) Decrease			$35,655	Increase		$16,307
(2) Average after Act 57 (a-2 plus or minus g-1)			$349,986			$289,134

Weighted Level = 100% Base Scenario plus 0% 'All Permanent Partial' Scenario.

Source: Exhibit VII-E, Exhibit IX-A & Exhibit VII-G, Page 1 and Page 2.

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[07-A.2026-10-20.xlsx]07-A-5
Run: October 20, 2026 - 09:45:07 AM
Effective Date: 4/1/2027

Coal Mine Compensation Rating Bureau
State Occupational Disease Classification Frequency

Classification		Code	(1) Estimated Miner Years 2016-2025	(2) Claim Frequency per 100 Miner Years Indicated (Eff 4/1/2026)	(3) Trended to 4/1/2027	(4) Indicated (Eff 4/1/2027)	(5) Credibility Expected Awarded Claims	(6) Credibility Factor	(7) Claim Frequency Indicated w/ Credibility	(8) Change in Indication After Cred.	(9) 10 Year 2016-2025 Payroll	(10) Claim Frequency Per $100 of Payroll
Underground:	Anthracite	1011	30.4	1.157495	1.157495	0.132951	0.352	0.089	1.066311	-7.9%	1,997,377	0.162292
	Bituminous	1002	17,591.5	0.152176	0.152176	0.134191	26.770	0.777	0.138202	-9.2%	1,545,811,922	0.015728
Surface:	Anthracite	1016	4,325.9	0.092871	0.092871	0.110312	4.018	0.301	0.098121	5.7%	296,348,541	0.014323
	Bituminous	1013	4,766.1	0.085495	0.085495	0.051639	4.075	0.303	0.075237	-12.0%	313,352,586	0.011444
Four Standard Classifications			26,713.9	0.131820	0.131820	0.115594	35.214		0.121534	-7.3%	2,157,510,426	0.015048
	Coke	1017	308.2	0.011388	0.011388	0.000715	0.035	0.028	0.011089	-2.6%	18,266,481	0.001871
	Auger	1019	74.7	0.025237	0.025237	0.008789	0.019	0.021	0.024892	-1.4%	4,944,474	0.003761
Co-Gen:	Anthracite	1022	1,425.5	0.055528	0.055528	0.089993	0.792	0.134	0.060146	8.3%	94,632,157	0.009060
	Bituminous	1024	2,456.9	0.022748	0.022748	0.009021	0.559	0.112	0.021211	-6.8%	169,444,700	0.003076
Prep Plants:	Anthracite	1026	2,057.0	0.299564	0.299564	0.212165	6.162	0.373	0.266964	-10.9%	141,467,238	0.038818
	Bituminous	1028	4,017.4	0.040264	0.040264	0.044420	1.618	0.191	0.041058	2.0%	361,397,687	0.004564
Other Classes			10,339.7	0.088823		0.074103	9.184		0.082906	-2.0%	790,152,737	0.010849
Total			37,053.6	0.119822		0.104016	44.398		0.110755	-5.8%	2,947,663,163	0.013922

Source: Column (1) - Exhibit VII-B-2
Column (2) - Exhibit VII-B-1, Page 2
Column (3) - Approved claim frequency trended to 4/1/2027 @ 0.0%
Column (4) - Exhibit VII-B-2 (Totals and Subtotals are based on class frequencies weighted with 10 year estimated miner years)
Column (5) = (1) times (2) divided 100
Column (6) = ((5) divided by 44.398)^0.5
Column (7) = [(4) times (6)] plus [(3) times (1.0 minus (6)]
Column (8) = (7) divided by (2) minus 1.0 (Totals and Subtotals are weighted with 10 year estimated miner years)
Column (9) - Exhibit X-A, Page 2
Column (10) = (7) times (1) divided by {[(9) times 100] divided by 1,000,000}

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[07-B-1.2026-09-28.xlsx]07-B-1-1
Run: September 28, 2026 - 10:38:08 AM
Effective Date: 4/1/2027

Checksum:8,843,157,448.694910

Classification		Code	(1) Approved Claim Freq. 4/1/2026	(2) Payroll 2015-2024	(3) Expected Awarded Claims 2015-2024 (1) x (2)	(4) Estimated Miner Years 2016-2025	(5) Estimated Miner Years 2025	(6) Adjustment Factor	(7) Average Weekly Wage 2015	(8) Payroll 2015	(9) Estimated Miner Years 2015-2024	(10) Frequency Per 100 Miner Years
Underground:	Anthracite	1011	0.183978	2,006,987	0.369241	30.40	3.1	1.126	951	254,336	31.9	1.157495
	Bituminous	1002	0.018008	1,610,568,255	29.003113	17,591.50	1,437.1	1.507	951	216,454,460	19,058.9	0.152176
Surface:	Anthracite	1016	0.014173	269,709,220	3.822589	4,325.90	644.8	1.126	951	24,218,779	4,116.0	0.092871
	Bituminous	1013	0.013459	329,421,443	4.433683	4,766.10	315.3	1.126	951	40,934,048	5,185.9	0.085495
Four Standard Classifications				2,211,705,905	37.628626	26,713.90	2,400.3			281,861,623	28,392.7	
	Coke	1017	0.001945	22,606,857	0.043970	308.20	-	1.126	951	4,340,376	386.1	0.011388
	Auger	1019	0.003938	5,158,885	0.020316	74.70	4.7	1.126	951	582,619	80.5	0.025237
Co-Gen:	Anthracite	1022	0.008704	93,767,107	0.816149	1,425.50	143.7	1.126	951	10,469,089	1,469.8	0.055528
	Bituminous	1024	0.003450	148,974,344	0.513961	2,456.90	408.5	1.126	951	11,748,205	2,259.4	0.022748
Prep Plants:	Anthracite	1026	0.045279	124,578,416	5.640786	2,057.00	310.6	1.126	951	7,606,274	1,883.0	0.299564
	Bituminous	1028	0.004644	352,432,769	1.636698	4,017.40	402.9	1.507	951	33,564,176	4,064.9	0.040264
Other Classes				747,518,378		10,339.70	1,270.4			68,310,739	10,143.7	
Total				2,959,224,283		37,053.60	3,670.7			350,172,362	38,536.4	

Source: Column (1) - Exhibit X-F
Column (2) - Exhibit X-A, Page 2
Column (3) = (1) times (2) divided by 1,000,000
Column (4) - Exhibit VII-B-2
Column (5) - Exhibit VII-B-2
Column (6) - Exhibit X-G
Column (7) - Exhibit XII-D
Column (8) - Exhibit X-A, Page 2
Column (9) = (4) minus (5) plus {(8) divided by [(6) times (7) times 52]}
Column (10) = (3) divided by [(9) divided by 100)]

ANTHRACITE UNDERGROUND (1011)

Adjusted Award Ratio = 0.836

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	EXPECTED ULTIMATE Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years	Weighted Frequency
2016	0	0	0	0	0.0000	0.0000	0.000000	163,760	0.000000	978	1.126	2.9	0.000000	
2017	0	0	0	0	0.0000	0.0000	0.000000	252,383	0.000000	995	1.126	4.3	0.000000	
2018	0	0	0	0	0.0000	0.0000	0.000000	183,346	0.000000	1,025	1.126	3.1	0.000000	
2019	0	0	0	0	0.0000	0.0000	0.000000	179,379	0.000000	1,049	1.126	2.9	0.000000	
2020	0	0	0	0	0.0000	0.0000	0.000000	299,700	0.000000	1,081	1.126	4.7	0.000000	
2021	0	0	0	0	0.0000	0.0000	0.000000	232,531	0.000000	1,130	1.126	3.5	0.000000	
2022	0	0	0	0	0.0000	0.0000	0.000000	68,319	0.000000	1,205	1.126	1.0	0.000000	
2023	0	0	0	0	0.0000	0.0000	0.000000	199,052	0.000000	1,273	1.126	2.7	0.000000	
2024	0	0	0	0	0.0000	0.0000	0.000000	174,181	0.000000	1,325	1.126	2.2	0.000000	
2025	0	0	0	0	0.0493	0.0493	0.041215	244,726	0.041215	1,347	1.126	3.1	1.329510	
Total	0	0	0	0	0.0493	0.0493	0.041215	1,997,377	0.041215			30.4	1.329510	
Average: State Frequency													0.132951	
Federal Excess Frequency (times 40.0%)													0.053180	

BITUMINOUS UNDERGROUND (1002)

Adjusted Award Ratio = 0.836

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	EXPECTED ULTIMATE Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	4	4	0	0	0.0000	0.0000	0.000000	148,556,407	4.000000	978	1.507	1,938.4	0.206356
2017	0	0	0	0	0.0000	0.0000	0.000000	172,708,778	0.000000	995	1.507	2,215.0	0.000000
2018	6	5	0	1	0.0000	0.0000	0.000000	180,553,142	5.000000	1,025	1.507	2,247.8	0.222440
2019	2	1	0	1	0.0498	0.0498	0.041624	177,833,672	1.041624	1,049	1.507	2,163.3	0.048150
2020	3	3	0	0	0.3295	0.3295	0.275462	139,028,472	3.275462	1,081	1.507	1,641.2	0.199577
2021	4	3	0	1	0.6040	0.6040	0.504911	129,326,591	3.504911	1,130	1.507	1,460.5	0.239980
2022	0	0	0	0	0.9854	0.9854	0.823769	136,857,008	0.823769	1,205	1.507	1,449.3	0.056839
2023	0	0	0	0	1.5548	1.5548	1.299846	153,792,708	1.299846	1,273	1.507	1,541.7	0.084313
2024	0	0	0	0	2.0816	2.0816	1.740193	155,457,017	1.740193	1,325	1.507	1,497.2	0.116230
2025	0	0	0	0	2.8883	2.8883	2.414644	151,698,127	2.414644	1,347	1.507	1,437.1	0.168022
Total	19	16	0	3	8.4934	8.4934	7.100449	1,545,811,922	23.100449			17,591.5	1.341907
Average: State Frequency													0.134191
Federal Excess Frequency (times 40.0%)													0.053676

ANTHRACITE SURFACE (1016)

Adjusted Award Ratio = 0.836

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	EXPECTED ULTIMATE Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	2	2	0	0	0.0000	0.0000	0.000000	20,873,611	2.000000	978	1.126	364.5	0.548697
2017	0	0	0	0	0.0000	0.0000	0.000000	21,167,074	0.000000	995	1.126	363.3	0.000000
2018	0	0	0	0	0.0000	0.0000	0.000000	19,576,675	0.000000	1,025	1.126	326.2	0.000000
2019	0	0	0	0	0.0000	0.0000	0.000000	23,224,142	0.000000	1,049	1.126	378.1	0.000000
2020	0	0	0	0	0.0000	0.0000	0.000000	22,443,061	0.000000	1,081	1.126	354.6	0.000000
2021	1	1	0	0	0.0000	0.0000	0.000000	24,346,630	1.000000	1,130	1.126	368.0	0.271739
2022	0	0	0	0	0.0000	0.0000	0.000000	29,927,352	0.000000	1,205	1.126	424.2	0.000000
2023	1	1	0	0	0.0000	0.0000	0.000000	38,677,222	1.000000	1,273	1.126	518.9	0.192715
2024	0	0	0	0	0.1552	0.1552	0.129764	45,254,674	0.129764	1,325	1.126	583.3	0.022247
2025	0	0	0	0	0.5223	0.5223	0.436651	50,858,100	0.436651	1,347	1.126	644.8	0.067719
Total	4	4	0	0	0.6775	0.6775	0.566415	296,348,541	4.566415			4,325.9	1.103117
Average: State Frequency													0.110312
Federal Excess Frequency (times 40.0%)													0.044125

BITUMINOUS SURFACE (1013)

Adjusted Award Ratio = 0.836

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	EXPECTED ULTIMATE Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	0	0	0	0	0.0000	0.0000	0.000000	29,127,089	0.000000	978	1.126	508.6	0.000000
2017	0	0	0	0	0.0000	0.0000	0.000000	33,140,780	0.000000	995	1.126	568.9	0.000000
2018	0	0	0	0	0.0000	0.0000	0.000000	35,242,187	0.000000	1,025	1.126	587.2	0.000000
2019	0	0	0	0	0.0000	0.0000	0.000000	35,362,714	0.000000	1,049	1.126	575.7	0.000000
2020	0	0	0	0	0.0276	0.0276	0.023032	27,274,125	0.023032	1,081	1.126	430.9	0.005345
2021	0	0	0	0	0.0707	0.0707	0.059063	29,072,359	0.059063	1,130	1.126	439.4	0.013442
2022	0	0	0	0	0.1606	0.1606	0.134237	33,040,041	0.134237	1,205	1.126	468.3	0.028665
2023	0	0	0	0	0.2628	0.2628	0.219692	34,441,823	0.219692	1,273	1.126	462.1	0.047542
2024	1	1	0	0	0.3621	0.3621	0.302674	31,786,277	1.302674	1,325	1.126	409.7	0.317958
2025	0	0	0	0	0.3901	0.3901	0.326149	24,865,191	0.326149	1,347	1.126	315.3	0.103441
Total	1	1	0	0	1.2737	1.2737	1.064847	313,352,586	2.064847			4,766.1	0.516393
Average: State Frequency													0.051639
Federal Excess Frequency (times 40.0%)													0.020656

FOUR STANDARD CLASSES

Adjusted Award Ratio = 0.836

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	EXPECTED ULTIMATE Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years	
2016	6	6	0	0	0.0000	0.0000	0.000000	198,720,867	6.000000	978		2,814.4	0.213189	
2017	0	0	0	0	0.0000	0.0000	0.000000	227,269,015	0.000000	995		3,151.5	0.000000	
2018	6	5	0	1	0.0000	0.0000	0.000000	235,555,350	5.000000	1,025		3,164.3	0.158013	
2019	2	1	0	1	0.0498	0.0498	0.041624	236,599,907	1.041624	1,049		3,120.0	0.033385	
2020	3	3	0	0	0.3571	0.3571	0.298494	189,045,358	3.298494	1,081		2,431.4	0.135662	
2021	5	4	0	1	0.6746	0.6746	0.563974	182,978,111	4.563974	1,130		2,271.4	0.200932	
2022	0	0	0	0	1.1459	1.1459	0.958006	199,892,720	0.958006	1,205		2,342.8	0.040891	
2023	1	1	0	0	1.8176	1.8176	1.519539	227,110,805	2.519539	1,273		2,525.4	0.099768	
2024	1	1	0	0	2.5988	2.5988	2.172630	232,672,149	3.172630	1,325		2,492.4	0.127292	
2025	0	0	0	0	3.8501	3.8501	3.218659	227,666,144	3.218659	1,347		2,400.3	0.134094	
Total	24	21	0	3	10.4939	10.4939	8.772925	2,157,510,426	29.772925			26,713.9	1.143226	
Average: State Frequency													0.114323	0.115594
Federal Excess Frequency (times 40.0%)													0.045729	0.046238

Source: CMCRB Database as of 4-30-2026 - Claim Counts
IBNR - Exhibit VII-C
Payroll - Exhibit X-A, Page 2
The Award Ratios for all classes were set equal to the Adjusted Award Ratio calculated on Exhibit VII-B-2, Page 3
The Grand Total Award Ratio is equal to Awarded ÷ (Awarded plus Denied) or 0.836 = 26 / [26 + 04]
The Wage Adjustment Factor was derived from CMCRB data. See Exhibit X-G
Estimated Miner Years = Payroll / (SAWW x Adj. Factor x 52)
Freqency per 100 Miner Years = (Expected Ult. Awarded / Est. Miner Years) x 100 or "n/a" if Payroll is $0.

COKE (1017)

Adjusted Award Ratio = 0.836

IBNR Factor adjusted by 0.3000

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	EXPECTED ULTIMATE Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years	Weighted Frequency
2016	0	0	0	0	0.0000	0.0000	0.000000	4,435,066	0.000000	978	1.126	77.4	0.000000	
2017	0	0	0	0	0.0000	0.0000	0.000000	4,566,113	0.000000	995	1.126	78.4	0.000000	
2018	0	0	0	0	0.0000	0.0000	0.000000	4,484,744	0.000000	1,025	1.126	74.7	0.000000	
2019	0	0	0	0	0.0002	0.0002	0.000167	4,466,971	0.000167	1,049	1.126	72.7	0.000230	
2020	0	0	0	0	0.0002	0.0002	0.000167	313,587	0.000167	1,081	1.126	5.0	0.003344	
2021	0	0	0	0	0.0000	0.0000	0.000000	0	0.000000	1,130	1.126	0.0	n/a	
2022	0	0	0	0	0.0000	0.0000	0.000000	0	0.000000	1,205	1.126	0.0	n/a	
2023	0	0	0	0	0.0000	0.0000	0.000000	0	0.000000	1,273	1.126	0.0	n/a	
2024	0	0	0	0	0.0000	0.0000	0.000000	0	0.000000	1,325	1.126	0.0	n/a	
2025	0	0	0	0	0.0000	0.0000	0.000000	0	0.000000	1,347	1.126	0.0	n/a	
Total	0	0	0	0	0.0004	0.0004	0.000334	18,266,481	0.000334			308.2	0.003574	
Average: State Frequency													0.000715	
Federal Excess Frequency (times 40.0%)													0.000286	

AUGER (1019)

Adjusted Award Ratio = 0.836

IBNR Factor adjusted by 0.3000

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	EXPECTED ULTIMATE Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	0	0	0	0	0.0000	0.0000	0.000000	372,496	0.000000	978	1.126	6.5	0.000000
2017	0	0	0	0	0.0000	0.0000	0.000000	449,009	0.000000	995	1.126	7.7	0.000000
2018	0	0	0	0	0.0000	0.0000	0.000000	600,138	0.000000	1,025	1.126	10.0	0.000000
2019	0	0	0	0	0.0000	0.0000	0.000000	539,914	0.000000	1,049	1.126	8.8	0.000000
2020	0	0	0	0	0.0002	0.0002	0.000167	384,571	0.000167	1,081	1.126	6.1	0.002741
2021	0	0	0	0	0.0004	0.0004	0.000334	391,870	0.000334	1,130	1.126	5.9	0.005668
2022	0	0	0	0	0.0013	0.0013	0.001087	753,226	0.001087	1,205	1.126	10.7	0.010157
2023	0	0	0	0	0.0015	0.0015	0.001254	575,848	0.001254	1,273	1.126	7.7	0.016286
2024	0	0	0	0	0.0018	0.0018	0.001505	509,194	0.001505	1,325	1.126	6.6	0.022800
2025	0	0	0	0	0.0017	0.0017	0.001421	368,208	0.001421	1,347	1.126	4.7	0.030238
Total	0	0	0	0	0.0069	0.0069	0.005768	4,944,474	0.005768			74.7	0.087890
Average: State Frequency													0.008789
Federal Excess Frequency (times 40.0%)													0.003516

ANTHRACITE CO-GEN (1022)

Adjusted Award Ratio = 0.836

IBNR Factor adjusted by 0.5000

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	EXPECTED ULTIMATE Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	0	0	0	0	0.0000	0.0000	0.000000	8,994,602	0.000000	978	1.126	157.1	0.000000
2017	0	0	0	0	0.0000	0.0000	0.000000	8,819,700	0.000000	995	1.126	151.4	0.000000
2018	0	0	0	0	0.0000	0.0000	0.000000	11,600,891	0.000000	1,025	1.126	193.3	0.000000
2019	1	1	0	0	0.0007	0.0007	0.000585	8,191,669	1.000585	1,049	1.126	133.4	0.750064
2020	0	0	0	0	0.0074	0.0074	0.006186	7,660,069	0.006186	1,081	1.126	121.0	0.005113
2021	0	0	0	0	0.0157	0.0157	0.013125	8,371,756	0.013125	1,130	1.126	126.5	0.010376
2022	0	0	0	0	0.0261	0.0261	0.021820	8,948,834	0.021820	1,205	1.126	126.8	0.017208
2023	0	0	0	0	0.0447	0.0447	0.037369	10,163,706	0.037369	1,273	1.126	136.4	0.027397
2024	0	0	0	0	0.0630	0.0630	0.052668	10,546,791	0.052668	1,325	1.126	135.9	0.038755
2025	0	0	0	0	0.0877	0.0877	0.073317	11,334,139	0.073317	1,347	1.126	143.7	0.051021
Total	1	1	0	0	0.2453	0.2453	0.205071	94,632,157	1.205071			1,425.5	0.899934
Average: State Frequency													0.089993
Federal Excess Frequency (times 40.0%)													0.035997

BITUMINOUS CO-GEN (1024)

Adjusted Award Ratio = 0.836

IBNR Factor adjusted by 0.3000

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	EXPECTED ULTIMATE Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	0	0	0	0	0.0000	0.0000	0.000000	11,327,552	0.000000	978	1.126	197.8	0.000000
2017	0	0	0	0	0.0000	0.0000	0.000000	11,435,057	0.000000	995	1.126	196.3	0.000000
2018	0	0	0	0	0.0000	0.0000	0.000000	12,043,297	0.000000	1,025	1.126	200.7	0.000000
2019	0	0	0	0	0.0006	0.0006	0.000502	11,818,883	0.000502	1,049	1.126	192.4	0.000261
2020	0	0	0	0	0.0062	0.0062	0.005183	10,678,482	0.005183	1,081	1.126	168.7	0.003072
2021	0	0	0	0	0.0138	0.0138	0.011537	12,282,842	0.011537	1,130	1.126	185.6	0.006216
2022	0	0	0	0	0.0305	0.0305	0.025498	17,382,885	0.025498	1,205	1.126	246.4	0.010348
2023	0	0	0	0	0.0640	0.0640	0.053504	24,235,040	0.053504	1,273	1.126	325.1	0.016458
2024	0	0	0	0	0.0933	0.0933	0.077999	26,022,101	0.077999	1,325	1.126	335.4	0.023255
2025	0	0	0	0	0.1495	0.1495	0.124982	32,218,561	0.124982	1,347	1.126	408.5	0.030595
Total	0	0	0	0	0.3579	0.3579	0.299204	169,444,700	0.299204			2,456.9	0.090205
Average: State Frequency													0.009021
Federal Excess Frequency (times 40.0%)													0.003608

Source: CMCRB Database as of 4-30-2026 - Claim Counts
IBNR - Exhibit VII-C
Payroll - Exhibit X-A, Page 2
The Award Ratios for all classes were set equal to the Adjusted Award Ratio calculated on Exhibit VII-B-2, Page 3
The Grand Total Award Ratio is equal to Awarded ÷ (Awarded plus Denied) or 0.836 = 26 / [26 + 04]
The Wage Adjustment Factor was derived from CMCRB data. See Exhibit X-G
Estimated Miner Years = Payroll / (SAWW x Adj. Factor x 52)
Freqency per 100 Miner Years = (Expected Ult. Awarded / Est. Miner Years) x 100 or "n/a" if Payroll is $0.

ANTHRACITE PREP PLANT (1026)

Adjusted Award Ratio = 0.836

IBNR Factor adjusted by 1.2000

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	EXPECTED ULTIMATE Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years	Weighted Frequency
2016	0	0	0	0	0.0000	0.0000	0.000000	7,018,927	0.000000	978	1.126	122.6	0.000000	
2017	1	1	0	0	0.0000	0.0000	0.000000	7,746,154	1.000000	995	1.126	133.0	0.751880	
2018	0	0	0	0	0.0000	0.0000	0.000000	9,651,288	0.000000	1,025	1.126	160.8	0.000000	
2019	0	0	0	0	0.0028	0.0028	0.002341	12,873,320	0.002341	1,049	1.126	209.6	0.001117	
2020	2	2	0	0	0.0289	0.0289	0.024160	12,543,358	2.024160	1,081	1.126	198.2	1.021272	
2021	0	0	0	0	0.0578	0.0578	0.048321	12,875,453	0.048321	1,130	1.126	194.6	0.024831	
2022	0	0	0	0	0.1034	0.1034	0.086442	14,754,239	0.086442	1,205	1.126	209.1	0.041340	
2023	0	0	0	0	0.1850	0.1850	0.154660	17,515,762	0.154660	1,273	1.126	235.0	0.065813	
2024	0	0	0	0	0.3154	0.3154	0.263674	21,993,641	0.263674	1,325	1.126	283.5	0.093007	
2025	0	0	0	0	0.4547	0.4547	0.380129	24,495,096	0.380129	1,347	1.126	310.6	0.122385	
Total	3	3	0	0	1.1480	1.1480	0.959728	141,467,238	3.959728			2,057.0	2.121645	
Average: State Frequency													0.212165	
Federal Excess Frequency (times 40.0%)													0.084866	

BITUMINOUS PREP PLANT (1028)

Adjusted Award Ratio = 0.836

IBNR Factor adjusted by 0.3000

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	EXPECTED ULTIMATE Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years	
2016	1	1	0	0	0.0000	0.0000	0.000000	23,689,882	1.000000	978	1.507	309.1	0.323520	
2017	0	0	0	0	0.0000	0.0000	0.000000	28,803,457	0.000000	995	1.507	369.4	0.000000	
2018	0	0	0	0	0.0000	0.0000	0.000000	32,199,872	0.000000	1,025	1.507	400.9	0.000000	
2019	0	0	0	0	0.0019	0.0019	0.001588	36,099,579	0.001588	1,049	1.507	439.1	0.000362	
2020	0	0	0	0	0.0193	0.0193	0.016135	33,562,164	0.016135	1,081	1.507	396.2	0.004072	
2021	0	0	0	0	0.0400	0.0400	0.033440	35,684,224	0.033440	1,130	1.507	403.0	0.008298	
2022	0	0	0	0	0.0712	0.0712	0.059523	40,612,657	0.059523	1,205	1.507	430.1	0.013839	
2023	1	0	0	1	0.1149	0.1149	0.096056	43,506,553	0.096056	1,273	1.507	436.1	0.022026	
2024	0	0	0	0	0.1603	0.1603	0.134011	44,710,205	0.134011	1,325	1.507	430.6	0.031122	
2025	0	0	0	0	0.1974	0.1974	0.165026	42,529,094	0.165026	1,347	1.507	402.9	0.040960	
Total	2	1	0	1	0.6050	0.6050	0.505780	361,397,687	1.505780			4,017.4	0.444199	
Average: State Frequency													0.044420	
Federal Excess Frequency (times 40.0%)													0.017768	

TOTAL OTHER CLASSES

Adjusted Award Ratio = 0.836

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	EXPECTED ULTIMATE Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years	
2016	1	1	0	0	0.0000	0.0000	0.000000	55,838,525	1.000000	978		870.5	0.114877	
2017	1	1	0	0	0.0000	0.0000	0.000000	61,819,490	1.000000	995		936.2	0.106815	
2018	0	0	0	0	0.0000	0.0000	0.000000	70,580,230	0.000000	1,025		1,040.4	0.000000	
2019	1	1	0	0	0.0062	0.0062	0.005183	73,990,336	1.005183	1,049		1,056.0	0.095188	
2020	2	2	0	0	0.0622	0.0622	0.051999	65,142,231	2.051999	1,081		895.2	0.229222	
2021	0	0	0	0	0.1277	0.1277	0.106757	69,606,145	0.106757	1,130		915.6	0.011660	
2022	0	0	0	0	0.2325	0.2325	0.194370	82,451,841	0.194370	1,205		1,023.1	0.018998	
2023	1	0	0	1	0.4101	0.4101	0.342844	95,996,909	0.342844	1,273		1,140.3	0.030066	
2024	0	0	0	0	0.6338	0.6338	0.529857	103,781,932	0.529857	1,325		1,192.0	0.044451	
2025	0	0	0	0	0.8910	0.8910	0.744876	110,945,098	0.744876	1,347		1,270.4	0.058633	
Total	6	5	0	1	2.3635	2.3635	1.975886	790,152,737	6.975886			10,339.7	0.709910	
Average: State Frequency													0.070991	0.074103
Federal Excess Frequency (times 40.0%)													0.028396	0.029641

GRAND TOTAL

Adjusted Award Ratio = 0.836

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	EXPECTED ULTIMATE Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years	
2016	7	7	0	0	0.0000	0.0000	0.000000	254,559,392	7.000000	978		3,684.9	0.189964	
2017	1	1	0	0	0.0000	0.0000	0.000000	289,088,505	1.000000	995		4,087.7	0.024464	
2018	6	5	0	1	0.0000	0.0000	0.000000	306,135,580	5.000000	1,025		4,204.7	0.118915	
2019	3	2	0	1	0.0560	0.0560	0.046808	310,590,243	2.046808	1,049		4,176.0	0.049014	
2020	5	5	0	0	0.4193	0.4193	0.350493	254,187,589	5.350493	1,081		3,326.6	0.160840	
2021	5	4	0	1	0.8023	0.8023	0.670731	252,584,256	4.670731	1,130		3,187.0	0.146556	
2022	0	0	0	0	1.3784	1.3784	1.152376	282,344,561	1.152376	1,205		3,365.9	0.034237	
2023	2	1	0	1	2.2277	2.2277	1.862382	323,107,714	2.862382	1,273		3,665.7	0.078086	
2024	1	1	0	0	3.2326	3.2326	2.702487	336,454,081	3.702487	1,325		3,684.4	0.100491	
2025	0	0	0	0	4.7411	4.7411	3.963535	338,611,242	3.963535	1,347		3,670.7	0.107978	
Total	30	26	0	4	12.8574	12.8574	10.748811	2,947,663,163	36.748811			37,053.6	1.010545	
Average: State Frequency													0.101055	0.104016
Federal Excess Frequency (times 40.0%)													0.040422	0.041607

Grand Total Implied Award Ratio = 26 / (26 + 4) = 0.867

Adjustment Factor -3.6% (See Actuarial Report - Appendix B)

Adjusted Award Ratio 0.836

Source: CMCRB Database as of 4-30-2026 - Claim Counts
IBNR - Exhibit VII-C
Payroll - Exhibit X-A, Page 2
The Award Ratios for all classes were set equal to the Adjusted Award Ratio calculated on Exhibit VII-B-2, Page 3
The Grand Total Award Ratio is equal to Awarded ÷ (Awarded plus Denied) or 0.836 = 26 / [26 + 04]
The Wage Adjustment Factor was derived from CMCRB data. See Exhibit X-G
Estimated Miner Years = Payroll / (SAWW x Adj. Factor x 52)
Freqency per 100 Miner Years = (Expected Ult. Awarded / Est. Miner Years) x 100 or "n/a" if Payroll is $0.

Coal Mine Compensation Rating Bureau Database
State Occupational Disease
Anthracite Underground (1011)

Claims with File Dates on or before 12-31-2025, Valued as of 4-30-2026

Incremental Frequency and IBNR

Reported Claims

Months	Year 1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
12	1	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	1	1	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	
36	1	1	0	0	0	0	0	0	0	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0		
48	1	1	1	0	0	0	0	0	0	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0			
60	1	1	1	0	0	0	0	0	0	0	0	0	1	0	1	0	0	0	0	0	0	0	0				
72	1	1	1	0	0	0	0	0	0	0	0	0	1	0	1	0	0	0	0	0	0	0					
84	1	1	1	0	0	0	0	0	0	0	0	0	1	0	1	0	0	0	0	0	0						
96	1	1	1	0	0	0	0	0	0	0	0	0	1	0	1	0	0	0	0	0							
108	1	1	1	0	0	0	0	0	0	0	0	0	1	0	1	0	0	0	0								
120	1	1	1	0	0	0	0	0	0	0	0	0	1	0	1	0	0	0									
132	1	1	1	0	0	0	0	0	0	0	0	0	1	0	1	0	0										
144	1	1	1	0	0	0	0	0	0	0	0	0	1	0	1	0											
156	1	1	1	0	0	0	0	0	0	0	0	0	1	0	1												
168	1	1	1	0	0	0	0	0	0	0	0	0	1	0													
180	1	1	1	0	0	0	0	0	0	0	0	0	1														
192	1	1	1	0	0	0	0	0	0	0	0	0															
204	1	1	1	0	0	0	0	0	0	0	0																
216	1	1	1	0	0	0	0	0	0	0																	
228	1	1	1	0	0	0	0	0	0																		
240	1	1	1	0	0	0	0	0																			

Incremental Changes

12-24													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24-36												0	0	0	1	0	0	0	0	0	0	0	0	0	0		
36-48											0	0	0	0	0	0	0	0	0	0	0	0	0	0			
48-60										0	0	0	0	0	0	0	0	0	0	0	0	0	0				
60-72									0	0	0	0	0	0	0	0	0	0	0	0	0	0					
72-84								0	0	0	0	0	0	0	0	0	0	0	0	0	0						
84-96							0	0	0	0	0	0	0	0	0	0	0	0	0	0							
96-108						0	0	0	0	0	0	0	0	0	0	0	0	0	0								
108-120					0	0	0	0	0	0	0	0	0	0	0	0	0	0									
120-132				0	0	0	0	0	0	0	0	0	0	0	0	0	0										
132-144			0	0	0	0	0	0	0	0	0	0	0	0	0	0											
144-156		0	0	0	0	0	0	0	0	0	0	0	0	0	0												
156-168	0	0	0	0	0	0	0	0	0	0	0	0	0	0													
168-180	0	0	0	0	0	0	0	0	0	0	0	0	0														
180-192	0	0	0	0	0	0	0	0	0	0	0	0															
192-204	0	0	0	0	0	0	0	0	0	0	0																
204-216	0	0	0	0	0	0	0	0	0	0																	
216-228	0	0	0	0	0	0	0	0	0																		
228-240	0	0	0	0	0	0	0	0																			

Payroll ($Millions)	1999 1.81416	2000 1.37016	2001 1.63652	2002 1.38655	2003 1.35427	2004 1.34532	2005 1.41757	2006 1.44252	2007 1.66254	2008 2.13671	2009 1.33587	2010 1.29959	2011 1.25794	2012 1.02926	2013 0.38188	2014 0.25881	2015 0.25434	2016 0.16376	2017 0.25238	2018 0.18335	2019 0.17938	2020 0.29970	2021 0.23253	2022 0.06832	2023 0.19905	2024 0.17418	2025 0.24473	Average	Smoothed
12-24														0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.20143
24-36													0.00000	0.00000	2.61862	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		0.20143	0.00000
36-48												0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			0.00000	0.00000
48-60											0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					0.00000	0.00000
60-72										0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000						0.00000	0.00000
72-84									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000							0.00000	0.00000
84-96								0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000								0.00000	0.00000
96-108							0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000									0.00000	0.00000
108-120						0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000										0.00000	0.00000
120-132					0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000											0.00000	0.00000
132-144				0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000												0.00000	0.00000
144-156			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000													0.00000	0.00000
156-168		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000														0.00000	0.00000
168-180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000															0.00000	0.00000
180-192	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																0.00000	0.00000
192-204	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																	0.00000	0.00000
204-216	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																		0.00000	0.00000
216-228	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																			0.00000	0.00000
228-240	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																				0.00000	0.00000
																											Total=	0.20143	0.20143

IBNR Claims

Cumulative Factor									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.20143
times Payroll									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.04930

Source: Coal Mine Compensation Rating Bureau Database as of 4-30-2026
Payrolls: Exhibit X-A, Page 2

Coal Mine Compensation Rating Bureau Database
State Occupational Disease
Bituminous Underground (1002)

Claims with File Dates on or before 12-31-2025, Valued as of 4-30-2026

Incremental Frequency and IBNR

Reported Claims

Months	Year 1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
12	0	0	2	1	1	1	1	0	0	0	0	0	0	0	2	0	0	0	0	1	0	0	2	0	0	0	0
24	0	0	2	1	2	1	3	0	0	0	0	0	1	3	3	1	1	2	0	3	0	2	2	0	0	0	
36	2	1	2	2	2	1	3	0	0	0	0	0	1	3	3	2	1	3	0	5	1	2	2	0	0		
48	2	1	2	2	2	2	3	0	0	1	0	0	2	3	3	4	3	4	0	5	1	2	3	0			
60	2	1	3	3	2	2	3	0	0	2	0	0	2	4	3	6	6	4	0	5	1	3	4				
72	2	1	3	3	2	2	4	0	0	2	0	0	2	4	6	8	6	4	0	6	1	3					
84	2	9	3	3	2	2	4	0	0	2	0	0	2	4	7	9	9	4	0	6	2						
96	2	9	4	3	2	2	4	0	0	2	0	0	2	4	7	9	9	4	0	6							
108	2	9	4	3	2	2	4	0	0	2	0	0	2	4	7	10	9	4	0								
120	2	9	4	3	2	2	4	0	0	2	0	0	2	4	7	10	9	4									
132	2	9	4	3	2	2	4	0	0	2	0	0	2	4	7	10	9										
144	2	9	4	3	2	2	4	0	0	2	0	0	2	4	7	10											
156	2	9	4	3	2	2	4	0	0	2	0	0	2	4	7												
168	2	9	4	3	2	2	4	0	0	2	0	0	2	4													
180	2	9	4	3	2	2	4	0	0	2	0	0	2														
192	2	9	4	3	2	2	4	0	0	2	0	0															
204	2	9	4	3	2	2	4	0	0	2	0																
216	2	9	4	3	2	2	4	0	0	2																	
228	2	9	4	3	2	2	4	0	0																		
240	2	9	4	3	2	2	4	0																			

Incremental Changes

12-24													1	3	1	1	1	2	0	2	0	2	0	0	0	0	
24-36												0	0	0	0	1	0	1	0	2	1	0	0	0	0		
36-48											0	0	1	0	0	2	2	1	0	0	0	0	1	0			
48-60										1	0	0	0	1	0	2	3	0	0	0	0	1	1				
60-72									0	0	0	0	0	0	3	2	0	0	0	1	0	0					
72-84								0	0	0	0	0	0	0	1	1	3	0	0	0	1						
84-96							0	0	0	0	0	0	0	0	0	0	0	0	0	0							
96-108						0	0	0	0	0	0	0	0	0	0	1	0	0	0								
108-120					0	0	0	0	0	0	0	0	0	0	0	0	0	0									
120-132				0	0	0	0	0	0	0	0	0	0	0	0	0	0										
132-144			0	0	0	0	0	0	0	0	0	0	0	0	0	0											
144-156		0	0	0	0	0	0	0	0	0	0	0	0	0	0												
156-168	0	0	0	0	0	0	0	0	0	0	0	0	0	0													
168-180	0	0	0	0	0	0	0	0	0	0	0	0	0														
180-192	0	0	0	0	0	0	0	0	0	0	0	0															
192-204	0	0	0	0	0	0	0	0	0	0	0																
204-216	0	0	0	0	0	0	0	0	0	0																	
216-228	0	0	0	0	0	0	0	0	0																		
228-240	0	0	0	0	0	0	0	0																			

Payroll ($Millions)	1999 58.68524	2000 47.52056	2001 48.52263	2002 49.25035	2003 54.21550	2004 65.49767	2005 70.87262	2006 70.46594	2007 79.90427	2008 101.35398	2009 101.34814	2010 125.39358	2011 148.48571	2012 153.61891	2013 149.74709	2014 271.23071	2015 216.45446	2016 148.55641	2017 172.70878	2018 180.55314	2019 177.83367	2020 139.02847	2021 129.32659	2022 136.85701	2023 153.79271	2024 155.45702	2025 151.69813	Average	Smoothed
12-24														0.01953	0.00668	0.00369	0.00462	0.01346	0.00000	0.01108	0.00000	0.01439	0.00000	0.00000	0.00000	0.00000		0.00565	0.00565
24-36													0.00000	0.00000	0.00000	0.00369	0.00000	0.00673	0.00000	0.01108	0.00562	0.00000	0.00000	0.00000	0.00000			0.00209	0.00328
36-48												0.00000	0.00673	0.00000	0.00000	0.00737	0.00924	0.00673	0.00000	0.00000	0.00000	0.00000	0.00773	0.00000				0.00291	0.00291
48-60											0.00000	0.00000	0.00000	0.00651	0.00000	0.00737	0.01386	0.00000	0.00000	0.00000	0.00000	0.00719	0.00773					0.00328	0.00253
60-72										0.00000	0.00000	0.00000	0.00000	0.00000	0.02003	0.00737	0.00000	0.00000	0.00000	0.00554	0.00000	0.00000						0.00253	0.00230
72-84									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00668	0.00369	0.01386	0.00000	0.00000	0.00000	0.00562								0.00230	0.00209
84-96								0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000									0.00000	0.00028
96-108							0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00369	0.00000	0.00000	0.00000										0.00028	0.00000
108-120						0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000											0.00000	0.00000
120-132					0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000												0.00000	0.00000
132-144				0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000													0.00000	0.00000
144-156			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000														0.00000	0.00000
156-168		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000															0.00000	0.00000
168-180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																0.00000	0.00000
180-192	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																	0.00000	0.00000
192-204	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																		0.00000	0.00000
204-216	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																			0.00000	0.00000
216-228	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																				0.00000	0.00000
228-240	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																					0.00000	0.00000
																											Total=	0.01904	0.01904

IBNR Claims

Cumulative Factor									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00028	0.00237	0.00467	0.00720	0.01011	0.01339	0.01904
times Payroll									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.04979	0.32950	0.60396	0.98537	1.55484	2.08157	2.88833

Source: Coal Mine Compensation Rating Bureau Database as of 4-30-2026
Payrolls: Exhibit X-A, Page 2

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[07-C.2026-09-22.xlsx]07-C-2
Run: September 22, 2026 - 09:18:18 AM
Effective Date: 4/1/2027

Checksum:115,435.253380

Coal Mine Compensation Rating Bureau Database
State Occupational Disease
Anthracite Surface (1016)

Claims with File Dates on or before 12-31-2025, Valued as of 4-30-2026

Incremental Frequency and IBNR

Reported Claims

Months	Year 1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
12	1	0	1	1	1	1	1	0	1	1	0	0	1	0	0	0	0	1	0	0	0	0	0	0	1	0	0
24	1	3	1	1	2	1	1	0	2	1	0	0	1	0	0	0	0	1	0	0	0	0	0	0	1	0	
36	1	3	1	2	2	1	1	0	2	1	0	0	1	0	1	0	0	1	0	0	0	0	0	0	1		
48	1	3	1	2	2	1	1	0	3	1	0	0	1	0	1	0	0	2	0	0	0	0	1	0			
60	1	3	1	2	2	1	1	0	3	1	0	0	1	0	1	0	0	2	0	0	0	0	1				
72	1	3	1	2	2	1	1	0	3	1	0	0	1	0	1	0	0	2	0	0	0	0					
84	1	3	1	2	2	1	1	0	3	1	0	0	1	0	1	0	0	2	0	0	0						
96	1	3	1	2	2	1	1	0	3	1	0	0	1	0	1	0	0	2	0	0							
108	1	3	1	2	2	1	1	0	3	1	0	0	1	0	1	0	0	2	0								
120	1	3	1	2	2	1	1	0	3	1	0	0	1	0	1	0	0	2									
132	1	3	1	2	2	1	1	0	3	1	0	0	1	0	1	0	0										
144	1	3	1	2	2	1	1	0	3	1	0	0	1	0	1	0											
156	1	3	1	2	2	1	1	0	3	1	0	0	1	0	1												
168	1	3	1	2	2	1	1	0	3	1	0	0	1	0													
180	1	3	1	2	2	1	1	0	3	1	0	0	1														
192	1	3	1	2	2	1	1	0	3	1	0	0															
204	1	3	1	2	2	1	1	0	3	1	0																
216	1	3	1	2	2	1	1	0	3	1																	
228	1	3	1	2	2	1	1	0	3																		
240	1	3	1	2	2	1	1	0																			

Incremental Changes

12-24													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24-36												0	0	0	1	0	0	0	0	0	0	0	0	0	0		
36-48											0	0	0	0	0	0	0	1	0	0	0	0	1	0			
48-60										0	0	0	0	0	0	0	0	0	0	0	0	0	0				
60-72									0	0	0	0	0	0	0	0	0	0	0	0	0	0					
72-84								0	0	0	0	0	0	0	0	0	0	0	0	0	0						
84-96							0	0	0	0	0	0	0	0	0	0	0	0	0	0							
96-108						0	0	0	0	0	0	0	0	0	0	0	0	0	0								
108-120					0	0	0	0	0	0	0	0	0	0	0	0	0	0									
120-132				0	0	0	0	0	0	0	0	0	0	0	0	0	0										
132-144			0	0	0	0	0	0	0	0	0	0	0	0	0	0											
144-156		0	0	0	0	0	0	0	0	0	0	0	0	0	0												
156-168	0	0	0	0	0	0	0	0	0	0	0	0	0	0													
168-180	0	0	0	0	0	0	0	0	0	0	0	0	0														
180-192	0	0	0	0	0	0	0	0	0	0	0	0															
192-204	0	0	0	0	0	0	0	0	0	0	0																
204-216	0	0	0	0	0	0	0	0	0	0																	
216-228	0	0	0	0	0	0	0	0	0																		
228-240	0	0	0	0	0	0	0	0																			

Payroll ($Millions)	1999 18.44114	2000 16.80781	2001 13.94080	2002 12.25126	2003 12.16621	2004 12.35973	2005 12.14091	2006 11.94638	2007 14.55558	2008 16.95431	2009 16.44546	2010 14.29529	2011 21.03460	2012 26.29591	2013 22.44982	2014 20.46608	2015 24.21878	2016 20.87361	2017 21.16707	2018 19.57668	2019 23.22414	2020 22.44306	2021 24.34663	2022 29.92735	2023 38.67722	2024 45.25467	2025 50.85810		
																											Average	Smoothed
12-24														0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00684
24-36													0.00000	0.00000	0.04454	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		0.00343	0.00343
36-48												0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.04791	0.00000	0.00000	0.00000	0.00000	0.04107	0.00000				0.00684	0.00000
48-60											0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					0.00000	0.00000
60-72										0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000						0.00000	0.00000
72-84									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000							0.00000	0.00000
84-96								0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000								0.00000	0.00000
96-108							0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000									0.00000	0.00000
108-120						0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000										0.00000	0.00000
120-132					0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000											0.00000	0.00000
132-144				0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000												0.00000	0.00000
144-156			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000													0.00000	0.00000
156-168		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000														0.00000	0.00000
168-180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000															0.00000	0.00000
180-192	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																0.00000	0.00000
192-204	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																	0.00000	0.00000
204-216	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																		0.00000	0.00000
216-228	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																			0.00000	0.00000
228-240	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																				0.00000	0.00000
																											Total=	0.01027	0.01027

IBNR Claims

Cumulative Factor									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00343	0.01027	
times Payroll									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.15522	0.52231	

Source: Coal Mine Compensation Rating Bureau Database as of 4-30-2026
Payrolls: Exhibit X-A, Page 2

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[07-C.2026-09-22.xlsx]07-C-3
Run: September 22, 2026 - 09:18:18 AM
Effective Date: 4/1/2027

Checksum:112,087.984430

Coal Mine Compensation Rating Bureau Database
State Occupational Disease
Bituminous Surface (1013)

Claims with File Dates on or before 12-31-2025, Valued as of 4-30-2026

Incremental Frequency and IBNR

Reported Claims

Months	Year 1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
12	1	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	2	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1	
36	2	0	0	0	0	0	1	0	0	0	0	0	1	0	0	0	2	0	0	0	0	0	0	0	0		
48	2	0	0	0	0	0	1	0	0	0	0	0	1	1	0	1	2	0	0	0	0	0	0	0			
60	2	0	0	0	0	0	1	0	0	0	0	0	1	2	0	1	2	0	0	0	0	0	0				
72	2	0	0	0	0	0	1	0	0	0	0	0	1	2	0	1	4	0	0	0	0	0					
84	2	0	0	0	0	0	1	0	0	0	0	0	1	2	0	2	4	0	0	0	0						
96	2	0	0	0	0	0	1	0	0	0	0	0	1	2	0	2	4	0	0	0							
108	2	0	0	0	0	0	1	0	0	0	0	0	1	2	0	2	4	0	0								
120	2	0	0	0	0	0	1	0	0	0	0	0	1	2	0	2	4	0									
132	2	0	0	0	0	0	1	0	0	0	0	0	1	2	0	2	4										
144	2	0	0	0	0	0	1	0	0	0	0	0	1	2	0	2											
156	2	0	0	0	0	0	1	0	0	0	0	0	1	2	0												
168	2	0	0	0	0	0	1	0	0	0	0	0	1	2													
180	2	0	0	0	0	0	1	0	0	0	0	0	1														
192	2	0	0	0	0	0	1	0	0	0	0	0															
204	2	0	0	0	0	0	1	0	0	0	0																
216	2	0	0	0	0	0	1	0	0	0																	
228	2	0	0	0	0	0	1	0	0																		
240	2	0	0	0	0	0	1	0																			

Incremental Changes

12-24													0	0	0	0	1	0	0	0	0	0	0	0	0	1	
24-36												0	1	0	0	0	1	0	0	0	0	0	0	0	0		
36-48											0	0	0	1	0	1	0	0	0	0	0	0	0	0			
48-60										0	0	0	0	1	0	0	0	0	0	0	0	0	0				
60-72									0	0	0	0	0	0	0	0	2	0	0	0	0	0					
72-84								0	0	0	0	0	0	0	0	1	0	0	0	0	0						
84-96							0	0	0	0	0	0	0	0	0	0	0	0	0	0							
96-108						0	0	0	0	0	0	0	0	0	0	0	0	0	0								
108-120					0	0	0	0	0	0	0	0	0	0	0	0	0	0									
120-132				0	0	0	0	0	0	0	0	0	0	0	0	0	0										
132-144			0	0	0	0	0	0	0	0	0	0	0	0	0	0											
144-156		0	0	0	0	0	0	0	0	0	0	0	0	0	0												
156-168	0	0	0	0	0	0	0	0	0	0	0	0	0	0													
168-180	0	0	0	0	0	0	0	0	0	0	0	0	0														
180-192	0	0	0	0	0	0	0	0	0	0	0	0															
192-204	0	0	0	0	0	0	0	0	0	0	0																
204-216	0	0	0	0	0	0	0	0	0	0																	
216-228	0	0	0	0	0	0	0	0	0																		
228-240	0	0	0	0	0	0	0	0																			

Payroll ($Millions)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
	54.16227	49.93562	58.15133	53.50209	47.87374	56.21730	64.87156	63.00898	63.29577	73.05448	61.78439	72.71156	86.07406	76.45281	61.34975	54.05073	40.93405	29.12709	33.14078	35.24219	35.36271	27.27413	29.07236	33.04004	34.44182	31.78628	24.86519		
																												Average	Smoothed
12-24														0.00000	0.00000	0.00000	0.02443	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.03146		0.00430	0.00430
24-36													0.01162	0.00000	0.00000	0.00000	0.02443	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			0.00277	0.00376
36-48												0.00000	0.00000	0.01308	0.00000	0.01850	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				0.00243	0.00277
48-60											0.00000	0.00000	0.00000	0.01308	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					0.00101	0.00243
60-72										0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.04886	0.00000	0.00000	0.00000	0.00000	0.00000						0.00376	0.00142
72-84									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01850	0.00000	0.00000	0.00000	0.00000	0.00000							0.00142	0.00101
84-96								0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000								0.00000	0.00000
96-108							0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000									0.00000	0.00000
108-120						0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000										0.00000	0.00000
120-132					0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000											0.00000	0.00000
132-144				0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000												0.00000	0.00000
144-156			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000													0.00000	0.00000
156-168		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000														0.00000	0.00000
168-180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000															0.00000	0.00000
180-192	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																0.00000	0.00000
192-204	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																	0.00000	0.00000
204-216	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																		0.00000	0.00000
216-228	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																			0.00000	0.00000
228-240	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																				0.00000	0.00000
																											Total=	0.01569	0.01569

IBNR Claims

Cumulative Factor									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00101	0.00243	0.00486	0.00763	0.01139	0.01569
times Payroll									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.02755	0.07065	0.16057	0.26279	0.36205	0.39013

Source: Coal Mine Compensation Rating Bureau Database as of 4-30-2026
Payrolls: Exhibit X-A, Page 2

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[07-C.2026-09-22.xlsx]07-C-4
Run: September 22, 2026 - 09:18:18 AM
Effective Date: 4/1/2027

Checksum:112,670.366550

Coal Mine Compensation Rating Bureau Database
State Occupational Disease
Other Classifications - State

Claims with File Dates on or before 12-31-2025, Valued as of 4-30-2026

Incremental Frequency and IBNR

Reported Claims

Months	Year 1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
12	0	0	0	1	1	0	0	0	0	0	0	1	0	0	0	0	0	0	1	0	1	1	0	0	0	0	0
24	0	1	0	1	1	1	0	1	1	0	0	1	0	0	0	0	0	0	1	0	1	1	0	0	0	0	
36	0	1	0	1	1	1	0	1	1	0	0	1	0	0	0	0	1	1	1	0	1	1	0	0	1		
48	0	1	0	1	1	1	0	1	1	0	0	1	0	0	0	1	1	1	1	0	1	2	0	0			
60	0	1	0	1	1	1	0	1	1	0	0	1	0	0	0	1	1	1	1	0	1	2	0				
72	1	1	0	1	1	1	0	1	1	0	0	1	0	0	0	1	1	1	1	0	1	2					
84	1	1	0	1	1	1	0	1	1	0	0	1	0	0	0	1	2	1	1	0	1						
96	1	1	0	1	1	1	0	1	1	0	0	1	0	0	0	1	2	1	1	0							
108	1	1	0	1	1	1	0	1	1	0	0	1	0	0	0	1	2	1	1								
120	1	1	0	1	1	1	0	1	1	0	0	1	0	0	0	1	2	1									
132	1	1	0	1	1	1	0	1	1	0	0	1	0	0	0	1	2										
144	1	1	0	1	1	1	0	1	1	0	0	1	0	0	0	1											
156	1	1	0	1	1	1	0	1	1	0	0	1	0	0	0												
168	1	1	0	1	1	1	0	1	1	0	0	1	0	0													
180	1	1	0	1	1	1	0	1	1	0	0	1	0														
192	1	1	0	1	1	1	0	1	1	0	0	1															
204	1	1	0	1	1	1	0	1	1	0	0																
216	1	1	0	1	1	1	0	1	1	0																	
228	1	1	0	1	1	1	0	1	1																		
240	1	1	0	1	1	1	0	1																			

Incremental Changes

12-24													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24-36												0	0	0	0	0	1	1	0	0	0	0	0	0	1		
36-48											0	0	0	0	0	1	0	0	0	0	0	1	0	0			
48-60										0	0	0	0	0	0	0	0	0	0	0	0	0	0				
60-72									0	0	0	0	0	0	0	0	0	0	0	0	0	0					
72-84								0	0	0	0	0	0	0	0	1	0	0	0	0	0						
84-96							0	0	0	0	0	0	0	0	0	0	0	0	0	0							
96-108						0	0	0	0	0	0	0	0	0	0	0	0	0	0								
108-120					0	0	0	0	0	0	0	0	0	0	0	0	0	0									
120-132				0	0	0	0	0	0	0	0	0	0	0	0	0	0										
132-144			0	0	0	0	0	0	0	0	0	0	0	0	0	0											
144-156		0	0	0	0	0	0	0	0	0	0	0	0	0	0												
156-168	0	0	0	0	0	0	0	0	0	0	0	0	0	0													
168-180	0	0	0	0	0	0	0	0	0	0	0	0	0														
180-192	0	0	0	0	0	0	0	0	0	0	0	0															
192-204	0	0	0	0	0	0	0	0	0	0	0																
204-216	0	0	0	0	0	0	0	0	0	0																	
216-228	0	0	0	0	0	0	0	0	0																		
228-240	0	0	0	0	0	0	0	0																			

Payroll ($Millions)	1999 30.45185	2000 29.53686	2001 32.92543	2002 36.81203	2003 41.30010	2004 49.30786	2005 53.12798	2006 53.54405	2007 59.39238	2008 56.31762	2009 48.54853	2010 55.53150	2011 67.98944	2012 68.74993	2013 67.03521	2014 77.80825	2015 68.31074	2016 55.83853	2017 61.81949	2018 70.58023	2019 73.99034	2020 65.14223	2021 69.60615	2022 82.45184	2023 95.99691	2024 103.78193	2025 110.94510		
																											Average	Smoothed
12-24														0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.00331
24-36													0.00000	0.00000	0.00000	0.00000	0.01464	0.01791	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01042			0.00331	0.00217
36-48												0.00000	0.00000	0.00000	0.00000	0.01285	0.00000	0.00000	0.00000	0.00000	0.00000	0.01535	0.00000	0.00000				0.00217	0.00113
48-60											0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					0.00000	0.00000
60-72										0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000						0.00000	0.00000
72-84									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01464	0.00000	0.00000	0.00000	0.00000							0.00113	0.00000
84-96								0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000								0.00000	0.00000
96-108							0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000									0.00000	0.00000
108-120						0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000										0.00000	0.00000
120-132					0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000											0.00000	0.00000
132-144				0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000												0.00000	0.00000
144-156			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000													0.00000	0.00000
156-168		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000														0.00000	0.00000
168-180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000															0.00000	0.00000
180-192	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																0.00000	0.00000
192-204	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																	0.00000	0.00000
204-216	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																		0.00000	0.00000
216-228	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																			0.00000	0.00000
228-240	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																				0.00000	0.00000
																											Total=	0.00661	0.00661

IBNR Claims

Cumulative Factor									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00113	0.00330	0.00661
times Payroll									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.10848	0.34248	0.73335

Source: Coal Mine Compensation Rating Bureau Database as of 4-30-2026
Payrolls: Exhibit X-A, Page 2

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[07-C.2026-09-22.xlsx]07-C-5
Run: September 22, 2026 - 09:18:18 AM
Effective Date: 4/1/2027

Checksum:113,065.150110

Coal Mine Compensation Rating Bureau Database
State Occupational Disease
All Classifications

Claims with File Dates on or before 12-31-2025, Valued as of 4-30-2026

Incremental Frequency and IBNR

Reported Claims

Months	Year 1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
12	3	0	3	3	3	2	3	0	1	1	0	1	2	0	2	0	0	1	1	1	1	1	2	0	1	0	0
24	4	5	3	3	5	3	5	1	3	1	0	1	3	3	3	1	2	3	1	3	1	3	2	0	1	1	
36	6	6	3	5	5	3	5	1	3	1	0	1	4	3	5	2	4	5	1	5	2	3	2	0	2		
48	6	6	4	5	5	4	5	1	4	2	0	1	5	4	5	6	6	7	1	5	2	4	4	0			
60	6	6	5	6	5	4	5	1	4	3	0	1	5	6	5	8	9	7	1	5	2	5	5				
72	7	6	5	6	5	4	6	1	4	3	0	1	5	6	8	10	11	7	1	6	2	5					
84	7	14	5	6	5	4	6	1	4	3	0	1	5	6	9	12	15	7	1	6	3						
96	7	14	6	6	5	4	6	1	4	3	0	1	5	6	9	12	15	7	1	6							
108	7	14	6	6	5	4	6	1	4	3	0	1	5	6	9	13	15	7	1								
120	7	14	6	6	5	4	6	1	4	3	0	1	5	6	9	13	15	7									
132	7	14	6	6	5	4	6	1	4	3	0	1	5	6	9	13	15										
144	7	14	6	6	5	4	6	1	4	3	0	1	5	6	9	13											
156	7	14	6	6	5	4	6	1	4	3	0	1	5	6	9												
168	7	14	6	6	5	4	6	1	4	3	0	1	5	6													
180	7	14	6	6	5	4	6	1	4	3	0	1	5														
192	7	14	6	6	5	4	6	1	4	3	0	1															
204	7	14	6	6	5	4	6	1	4	3	0																
216	7	14	6	6	5	4	6	1	4	3																	
228	7	14	6	6	5	4	6	1	4																		
240	7	14	6	6	5	4	6	1																			

Incremental Changes

12-24													1	3	1	1	2	2	0	2	0	2	0	0	0	1	
24-36												0	1	0	2	1	2	2	0	2	1	0	0	0	1		
36-48											0	0	1	1	0	4	2	2	0	0	0	1	2	0			
48-60										1	0	0	0	2	0	2	3	0	0	0	0	1	1				
60-72									0	0	0	0	0	0	3	2	2	0	0	1	0	0					
72-84								0	0	0	0	0	0	0	1	2	4	0	0	0	1						
84-96							0	0	0	0	0	0	0	0	0	0	0	0	0	0							
96-108						0	0	0	0	0	0	0	0	0	0	1	0	0	0								
108-120					0	0	0	0	0	0	0	0	0	0	0	0	0	0									
120-132				0	0	0	0	0	0	0	0	0	0	0	0	0	0										
132-144			0	0	0	0	0	0	0	0	0	0	0	0	0	0											
144-156		0	0	0	0	0	0	0	0	0	0	0	0	0	0												
156-168	0	0	0	0	0	0	0	0	0	0	0	0	0	0													
168-180	0	0	0	0	0	0	0	0	0	0	0	0	0														
180-192	0	0	0	0	0	0	0	0	0	0	0	0															
192-204	0	0	0	0	0	0	0	0	0	0	0																
204-216	0	0	0	0	0	0	0	0	0	0																	
216-228	0	0	0	0	0	0	0	0	0																		
228-240	0	0	0	0	0	0	0	0																			

Payroll	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
($Millions)	163.5547	145.1710	155.1767	153.2023	156.9098	184.7279	202.4306	200.4079	218.8105	249.8171	229.4624	269.2315	324.8418	326.1468	300.9638	423.8146	350.1724	254.5594	289.0885	306.1356	310.5902	254.1876	252.5843	282.3446	323.1077	336.4541	338.6113		
																												Average	Smoothed
12-24														0.00920	0.00332	0.00236	0.00571	0.00786	0.00000	0.00653	0.00000	0.00787	0.00000	0.00000	0.00000	0.00297		0.00352	0.00352
24-36													0.00308	0.00000	0.00665	0.00236	0.00571	0.00786	0.00000	0.00653	0.00322	0.00000	0.00000	0.00000	0.00309			0.00296	0.00315
36-48												0.00000	0.00308	0.00307	0.00000	0.00944	0.00571	0.00786	0.00000	0.00000	0.00000	0.00393	0.00792	0.00000				0.00315	0.00296
48-60											0.00000	0.00000	0.00000	0.00613	0.00000	0.00472	0.00857	0.00000	0.00000	0.00000	0.00000	0.00393	0.00396					0.00210	0.00210
60-72										0.00000	0.00000	0.00000	0.00000	0.00000	0.00997	0.00472	0.00571	0.00000	0.00000	0.00327	0.00000	0.00000						0.00182	0.00182
72-84									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00332	0.00472	0.01142	0.00000	0.00000	0.00000	0.00322							0.00174	0.00174
84-96								0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000								0.00000	0.00018
96-108							0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00236	0.00000	0.00000	0.00000									0.00018	0.00000
108-120						0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000										0.00000	0.00000
120-132					0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000											0.00000	0.00000
132-144				0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000												0.00000	0.00000
144-156			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000													0.00000	0.00000
156-168		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000														0.00000	0.00000
168-180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000															0.00000	0.00000
180-192	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																0.00000	0.00000
192-204	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																	0.00000	0.00000
204-216	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																		0.00000	0.00000
216-228	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																			0.00000	0.00000
228-240	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																				0.00000	0.00000
																											Total=	0.01547	0.01547

IBNR Claims

Cumulative Factor									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00018	0.00192	0.00374	0.00584	0.00880	0.01195	0.01547
times Payroll									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.05591	0.48804	0.94467	1.64889	2.84335	4.02063	5.23832

Source: Counts and Payrolls: Sum of Exhibits VII-C, Pages 1 through 5

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[07-C.2026-09-22.xlsx]07-C-6
Run: September 22, 2026 - 09:18:18 AM
Effective Date: 4/1/2027

Checksum:119,864.055810

Coal Mine Compensation Rating Bureau Database
State Occupational Disease
All Classifications

IBNR By Class

	CLASSIFICATION					
A. IBNR Factor	Coke	Auger	Anthracite Co-Gen	Bituminous Co-Gen	Anthracite Prep Plant	Bituminous Prep Plant
Year	1017	1019	1022	1024	1026	1028
2016	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2017	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2018	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2019	0.00018	0.00018	0.00018	0.00018	0.00018	0.00018
2020	0.00192	0.00192	0.00192	0.00192	0.00192	0.00192
2021	0.00374	0.00374	0.00374	0.00374	0.00374	0.00374
2022	0.00584	0.00584	0.00584	0.00584	0.00584	0.00584
2023	0.00880	0.00880	0.00880	0.00880	0.00880	0.00880
2024	0.01195	0.01195	0.01195	0.01195	0.01195	0.01195
2025	0.01547	0.01547	0.01547	0.01547	0.01547	0.01547
B. Adjustment Factor	0.30000	0.30000	0.50000	0.30000	1.20000	0.30000
C. Payroll Per $1M						
2016	4.43507	0.37250	8.99460	11.32755	7.01893	23.68988
2017	4.56611	0.44901	8.81970	11.43506	7.74615	28.80346
2018	4.48474	0.60014	11.60089	12.04330	9.65129	32.19987
2019	4.46697	0.53991	8.19167	11.81888	12.87332	36.09958
2020	0.31359	0.38457	7.66007	10.67848	12.54336	33.56216
2021	0.00000	0.39187	8.37176	12.28284	12.87545	35.68422
2022	0.00000	0.75323	8.94883	17.38289	14.75424	40.61266
2023	0.00000	0.57585	10.16371	24.23504	17.51576	43.50655
2024	0.00000	0.50919	10.54679	26.02210	21.99364	44.71021
2025	0.00000	0.36821	11.33414	32.21856	24.49510	42.52909
D. IBNR						
2016	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2017	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2019	0.0002	0.0000	0.0007	0.0006	0.0028	0.0019
2020	0.0002	0.0002	0.0074	0.0062	0.0289	0.0193
2021	0.0000	0.0004	0.0157	0.0138	0.0578	0.0400
2022	0.0000	0.0013	0.0261	0.0305	0.1034	0.0712
2023	0.0000	0.0015	0.0447	0.0640	0.1850	0.1149
2024	0.0000	0.0018	0.0630	0.0933	0.3154	0.1603
2025	0.0000	0.0017	0.0877	0.1495	0.4547	0.1974

Source: IBNR Factor - Exhibit VII-C, Page 6
Adjustment Factor - Judgement
Payroll - Exhibit X-A, Page 2
IBNR (Section D) = Section A times Section B times Section C

IBNR By Class

	CLASSIFICATION					
A. IBNR Factor	Coke	Auger	Anthracite Co-Gen	Bituminous Co-Gen	Anthracite Prep Plant	Bituminous Prep Plant
Year	1017	1019	1022	1024	1026	1028
2006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2011	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2012	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2013	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2014	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2015	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
B. Adjustment Factor	0.30000	0.30000	0.50000	0.30000	1.20000	0.30000
C. Payroll Per $1M						
2006	12.73739	1.06683	8.40539	9.39758	4.88588	17.05097
2007	13.66993	1.12116	9.16045	10.78921	5.75644	18.89519
2008	9.76115	2.48856	7.95834	8.46856	6.39077	21.25026
2009	5.17355	0.92616	8.00464	7.86641	6.74975	19.82801
2010	5.43566	0.80670	8.48123	8.73270	5.76209	26.31313
2011	3.59909	1.17626	11.72004	9.10241	7.23658	35.15507
2012	5.73811	0.80821	10.27300	9.04775	8.67114	34.21173
2013	4.79191	1.02540	8.34265	10.35588	8.26567	34.25370
2014	4.46440	0.80698	9.06088	11.72118	8.23477	43.52004
2015	4.34038	0.58262	10.46909	11.74821	7.60627	33.56418
D. IBNR						
2006	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2007	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2008	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2009	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2010	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2011	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2012	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2013	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2014	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2015	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

Source: IBNR Factor - Exhibit VII-C, Page 6
Adjustment Factor - Judgement
Payroll - Exhibit X-A, Page 2
IBNR (Section D) = Section A times Section B times Section C

Coal Mine Compensation Rating Bureau
State O.D. Severity - Before Act 57
Adjustment to Severity for Possible Commutation/Compromise of Pending Claims

Underground Anthracite

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	6	$8,026,402	3	$1,744,880	9	$9,771,282	0	$0	9	$9,771,282
Average		$1,337,734		$581,627		$1,085,698		$0		$1,085,698

Percentage of Awarded and Commuted/Compromised within Total Awarded

66.6667%	33.3333%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$1,337,734	$581,627	($756,107)

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

66.6667%	33.3333%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0	
C/C Diff.	$0	($756,107)	
Total	$0	$0	Limited to zero because a negative offset is not reasonable.
Total * Pending Split	$0	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	6	$8,026,402	$1,337,734	0.0000	$0	$0	6.0000	$8,026,402	$1,337,734
Comm/Comp	3	$1,744,880	$581,627	0.0000	$0	$0	3.0000	$1,744,880	$581,627
Total	9	$9,771,282	$1,085,698	0.0000	$0	$0	9.0000	$9,771,282	$1,085,698
Average Severity before Adjustment									$1,085,698
Impact									$0

Source: Exhibit IX-A

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[07-E.2026-10-20.xlsx]07-E-a-1
Run: October 20, 2026 - 09:42:11 AM
Effective Date: 4/1/2027

Checksum:79,992,758.141452

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	7	$12,735,790	72	$17,462,326	79	$30,198,115	0	$0	79	$30,198,115
Average		$1,819,399		$242,532		$382,255		$0		$382,255

Percentage of Awarded and Commuted/Compromised within Total Awarded

8.8608%	91.1392%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$1,819,399	$242,532	($1,576,866)

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

8.8608%	91.1392%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0	
C/C Diff.	$0	($1,576,866)	
Total	$0	$0	Limited to zero because a negative offset is not reasonable.
Total * Pending Split	$0	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	7	$12,735,790	$1,819,399	0.0000	$0	$0	7.0000	$12,735,790	$1,819,399
Comm/Comp	72	$17,462,326	$242,532	0.0000	$0	$0	72.0000	$17,462,326	$242,532
Total	79	$30,198,115	$382,255	0.0000	$0	$0	79.0000	$30,198,115	$382,255
Average Severity before Adjustment									$382,255
Impact									$0

Source: Exhibit IX-A

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[07-E.2026-10-20.xlsx]07-E-a-2
Run: October 20, 2026 - 09:42:11 AM
Effective Date: 4/1/2027

Checksum:218,392,628.326962

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	23	$22,085,411	17	$5,441,519	40	$27,526,931	0	$0	40	$27,526,931
Average		$960,235		$320,089		$688,173		$0		$688,173

Percentage of Awarded and Commuted/Compromised within Total Awarded

57.5000%	42.5000%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$960,235	$320,089	($640,146)

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

57.5000%	42.5000%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0	
C/C Diff.	$0	($640,146)	
Total	$0	$0	Limited to zero because a negative offset is not reasonable.
Total * Pending Split	$0	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	23	$22,085,411	$960,235	0.0000	$0	$0	23.0000	$22,085,411	$960,235
Comm/Comp	17	$5,441,519	$320,089	0.0000	$0	$0	17.0000	$5,441,519	$320,089
Total	40	$27,526,931	$688,173	0.0000	$0	$0	40.0000	$27,526,931	$688,173
Average Severity before Adjustment									$688,173
Impact									$0

Source: Exhibit IX-A

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[07-E.2026-10-20.xlsx]07-E-a-3
Run: October 20, 2026 - 09:42:11 AM
Effective Date: 4/1/2027

Checksum:199,970,671.208717

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	3	$5,532,229	22	$7,978,393	25	$13,510,622	0	$0	25	$13,510,622
Average		$1,844,076		$362,654		$540,425		$0		$540,425

Percentage of Awarded and Commuted/Compromised within Total Awarded

12.0000%	88.0000%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$1,844,076	$362,654	($1,481,422)

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

12.0000%	88.0000%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0	
C/C Diff.	$0	($1,481,422)	
Total	$0	$0	Limited to zero because a negative offset is not reasonable.
Total * Pending Split	$0	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	3	$5,532,229	$1,844,076	0.0000	$0	$0	3.0000	$5,532,229	$1,844,076
Comm/Comp	22	$7,978,393	$362,654	0.0000	$0	$0	22.0000	$7,978,393	$362,654
Total	25	$13,510,622	$540,425	0.0000	$0	$0	25.0000	$13,510,622	$540,425
Average Severity before Adjustment									$540,425
Impact									$0

Source: Exhibit IX-A

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[07-E.2026-10-20.xlsx]07-E-a-4
Run: October 20, 2026 - 09:42:11 AM
Effective Date: 4/1/2027

Checksum:103,140,732.137952

Coal Mine Compensation Rating Bureau
State O.D. Severity - Before Act 57
Adjustment to Severity for Possible Commutation/Compromise of Pending Claims

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	3	$3,431,508	14	$3,124,396	17	$6,555,903	0	$0	17	$6,555,903
Average		$1,143,836		$223,171		$385,641		$0		$385,641

Percentage of Awarded and Commuted/Compromised within Total Awarded

17.6471%	82.3529%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$1,143,836	$223,171	($920,665)

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

17.6471%	82.3529%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0	
C/C Diff.	$0	($920,665)	
Total	$0	$0	Limited to zero because a negative offset is not reasonable.
Total * Pending Split	$0	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	3	$3,431,508	$1,143,836	0.0000	$0	$0	3.0000	$3,431,508	$1,143,836
Comm/Comp	14	$3,124,396	$223,171	0.0000	$0	$0	14.0000	$3,124,396	$223,171
Total	17	$6,555,903	$385,641	0.0000	$0	$0	17.0000	$6,555,903	$385,641
Average Severity before Adjustment									$385,641
Impact									$0

Source: Exhibit IX-A

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[07-E.2026-10-20.xlsx]07-E-a-5
Run: October 20, 2026 - 09:42:11 AM
Effective Date: 4/1/2027

Checksum:51,446,350.462937

Coal Mine Compensation Rating Bureau
State O.D. Severity - Social Security Offset
Adjustment to Severity for Possible Commutation/Compromise of Pending Claims

Underground Anthracite

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	6	$825,422	3	$0	9	$825,422	0	$0	9	$825,422
Average		$137,570		$0		$91,714		$0		$91,714

Percentage of Awarded and Commuted/Compromised within Total Awarded

66.6667%	33.3333%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$137,570	$0	($137,570)

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

66.6667%	33.3333%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0	
C/C Diff.	$0	($137,570)	
Total	$0	$0	Limited to zero because a negative offset is not reasonable.
Total * Pending Split	$0	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	6	$825,422	$137,570	0.0000	$0	$0	6.0000	$825,422	$137,570
Comm/Comp	3	$0	$0	0.0000	$0	$0	3.0000	$0	$0
Total	9	$825,422	$91,714	0.0000	$0	$0	9.0000	$825,422	$91,714
Average Severity before Adjustment									$91,714
Impact									$0

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[07-E.2026-10-20.xlsx]07-E-b-1
Run: October 20, 2026 - 09:42:11 AM
Effective Date: 4/1/2027

Checksum:6,511,726.038805

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	7	$1,305,456	72	$895,578	79	$2,201,034	0	$0	79	$2,201,034
Average		$186,494		$12,439		$27,861		$0		$27,861

Percentage of Awarded and Commuted/Compromised within Total Awarded

8.8608%	91.1392%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$186,494	$12,439	($174,055)

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

8.8608%	91.1392%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0	
C/C Diff.	$0	($174,055)	
Total	$0	$0	Limited to zero because a negative offset is not reasonable.
Total * Pending Split	$0	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	7	$1,305,456	$186,494	0.0000	$0	$0	7.0000	$1,305,456	$186,494
Comm/Comp	72	$895,578	$12,439	0.0000	$0	$0	72.0000	$895,578	$12,439
Total	79	$2,201,034	$27,861	0.0000	$0	$0	79.0000	$2,201,034	$27,861
Average Severity before Adjustment									$27,861
Impact									$0

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	23	$359,565	17	$76,959	40	$436,525	0	$0	40	$436,525
Average		$15,633		$4,527		$10,913		$0		$10,913

Percentage of Awarded and Commuted/Compromised within Total Awarded

57.5000%	42.5000%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$15,633	$4,527	($11,106)

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

57.5000%	42.5000%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0	
C/C Diff.	$0	($11,106)	
Total	$0	$0	Limited to zero because a negative offset is not reasonable.
Total * Pending Split	$0	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	23	$359,565	$15,633	0.0000	$0	$0	23.0000	$359,565	$15,633
Comm/Comp	17	$76,959	$4,527	0.0000	$0	$0	17.0000	$76,959	$4,527
Total	40	$436,525	$10,913	0.0000	$0	$0	40.0000	$436,525	$10,913
Average Severity before Adjustment									$10,913
Impact									$0

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	3	$759,085	22	$180,217	25	$939,301	0	$0	25	$939,301
Average		$253,028		$8,192		$37,572		$0		$37,572

Percentage of Awarded and Commuted/Compromised within Total Awarded

12.0000%	88.0000%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$253,028	$8,192	($244,837)

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

12.0000%	88.0000%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0	
C/C Diff.	$0	($244,837)	
Total	$0	$0	Limited to zero because a negative offset is not reasonable.
Total * Pending Split	$0	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	3	$759,085	$253,028	0.0000	$0	$0	3.0000	$759,085	$253,028
Comm/Comp	22	$180,217	$8,192	0.0000	$0	$0	22.0000	$180,217	$8,192
Total	25	$939,301	$37,572	0.0000	$0	$0	25.0000	$939,301	$37,572
Average Severity before Adjustment									$37,572
Impact									$0

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	3	$249,632	14	$221,477	17	$471,110	0	$0	17	$471,110
Average		$83,211		$15,820		$27,712		$0		$27,712

Percentage of Awarded and Commuted/Compromised within Total Awarded

17.6471%	82.3529%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$83,211	$15,820	($67,391)

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

17.6471%	82.3529%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0	
C/C Diff.	$0	($67,391)	
Total	$0	$0	Limited to zero because a negative offset is not reasonable.
Total * Pending Split	$0	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	3	$249,632	$83,211	0.0000	$0	$0	3.0000	$249,632	$83,211
Comm/Comp	14	$221,477	$15,820	0.0000	$0	$0	14.0000	$221,477	$15,820
Total	17	$471,110	$27,712	0.0000	$0	$0	17.0000	$471,110	$27,712
Average Severity before Adjustment									$27,712
Impact									$0

Coal Mine Compensation Rating Bureau
State O.D. Severity - Private Pension Offset
Adjustment to Severity for Possible Commutation/Compromise of Pending Claims

Underground Anthracite

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	6	$1,352,450	3	$97,958	9	$1,450,409	0	$0	9	$1,450,409
Average		$225,408		$32,653		$161,157		$0		$161,157

Percentage of Awarded and Commuted/Compromised within Total Awarded

66.6667%	33.3333%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$225,408	$32,653	($192,756)

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

66.6667%	33.3333%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0	
C/C Diff.	$0	($192,756)	
Total	$0	$0	Limited to zero because a negative offset is not reasonable.
Total * Pending Split	$0	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	6	$1,352,450	$225,408	0.0000	$0	$0	6.0000	$1,352,450	$225,408
Comm/Comp	3	$97,958	$32,653	0.0000	$0	$0	3.0000	$97,958	$32,653
Total	9	$1,450,409	$161,157	0.0000	$0	$0	9.0000	$1,450,409	$161,157
Average Severity before Adjustment									$161,157
Impact									$0

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Effective Date: 4/1/2027

Checksum:11,605,445.349129

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	7	$2,796,711	72	$4,610,970	79	$7,407,681	0	$0	79	$7,407,681
Average		$399,530		$64,041		$93,768		$0		$93,768

Percentage of Awarded and Commuted/Compromised within Total Awarded

8.8608%	91.1392%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$399,530	$64,041	($335,489)

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

8.8608%	91.1392%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0	
C/C Diff.	$0	($335,489)	
Total	$0	$0	Limited to zero because a negative offset is not reasonable.
Total * Pending Split	$0	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	7	$2,796,711	$399,530	0.0000	$0	$0	7.0000	$2,796,711	$399,530
Comm/Comp	72	$4,610,970	$64,041	0.0000	$0	$0	72.0000	$4,610,970	$64,041
Total	79	$7,407,681	$93,768	0.0000	$0	$0	79.0000	$7,407,681	$93,768
Average Severity before Adjustment									$93,768
Impact									$0

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	23	$4,293,817	17	$1,198,550	40	$5,492,368	0	$0	40	$5,492,368
Average		$186,688		$70,503		$137,309		$0		$137,309

Percentage of Awarded and Commuted/Compromised within Total Awarded

57.5000%	42.5000%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$186,688	$70,503	($116,185)

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

57.5000%	42.5000%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0	
C/C Diff.	$0	($116,185)	
Total	$0	$0	Limited to zero because a negative offset is not reasonable.
Total * Pending Split	$0	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	23	$4,293,817	$186,688	0.0000	$0	$0	23.0000	$4,293,817	$186,688
Comm/Comp	17	$1,198,550	$70,503	0.0000	$0	$0	17.0000	$1,198,550	$70,503
Total	40	$5,492,368	$137,309	0.0000	$0	$0	40.0000	$5,492,368	$137,309
Average Severity before Adjustment									$137,309
Impact									$0

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	3	$878,344	22	$1,263,762	25	$2,142,105	0	$0	25	$2,142,105
Average		$292,781		$57,444		$85,684		$0		$85,684

Percentage of Awarded and Commuted/Compromised within Total Awarded

12.0000%	88.0000%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$292,781	$57,444	($235,338)

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

12.0000%	88.0000%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0	
C/C Diff.	$0	($235,338)	
Total	$0	$0	Limited to zero because a negative offset is not reasonable.
Total * Pending Split	$0	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	3	$878,344	$292,781	0.0000	$0	$0	3.0000	$878,344	$292,781
Comm/Comp	22	$1,263,762	$57,444	0.0000	$0	$0	22.0000	$1,263,762	$57,444
Total	25	$2,142,105	$85,684	0.0000	$0	$0	25.0000	$2,142,105	$85,684
Average Severity before Adjustment									$85,684
Impact									$0

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	3	$825,290	14	$254,916	17	$1,080,206	0	$0	17	$1,080,206
Average		$275,097		$18,208		$63,542		$0		$63,542

Percentage of Awarded and Commuted/Compromised within Total Awarded

17.6471%	82.3529%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$275,097	$18,208	($256,888)

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

17.6471%	82.3529%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0	
C/C Diff.	$0	($256,888)	
Total	$0	$0	Limited to zero because a negative offset is not reasonable.
Total * Pending Split	$0	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	3	$825,290	$275,097	0.0000	$0	$0	3.0000	$825,290	$275,097
Comm/Comp	14	$254,916	$18,208	0.0000	$0	$0	14.0000	$254,916	$18,208
Total	17	$1,080,206	$63,542	0.0000	$0	$0	17.0000	$1,080,206	$63,542
Average Severity before Adjustment									$63,542
Impact									$0

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	6	$1	3	$1,258,980	9	$1,258,981	0	$0	9	$1,258,981
Average		$0		$419,660		$139,887		$0		$139,887

Percentage of Awarded and Commuted/Compromised within Total Awarded

66.6667%	33.3333%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$0	$419,660	$419,660

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

66.6667%	33.3333%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0		
C/C Diff.	$0	$419,660		
Total	$0	$419,660		
Total * Pending Split	$0	$0		$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	6	$1	$0	0.0000	$0	$0	6.0000	$1	$0
Comm/Comp	3	$1,258,980	$419,660	0.0000	$0	$0	3.0000	$1,258,980	$419,660
Total	9	$1,258,981	$139,887	0.0000	$0	$0	9.0000	$1,258,981	$139,887
Average Severity before Adjustment									$139,887
Impact									$0

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	7	$557	72	$22,293,743	79	$22,294,300	0	$0	79	$22,294,300
Average		$80		$309,635		$282,206		$0		$282,206

Percentage of Awarded and Commuted/Compromised within Total Awarded

8.8608%	91.1392%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$80	$309,635	$309,556

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

8.8608%	91.1392%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0
C/C Diff.	$0	$309,556
Total	$0	$309,556
Total * Pending Split	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	7	$557	$80	0.0000	$0	$0	7.0000	$557	$80
Comm/Comp	72	$22,293,743	$309,635	0.0000	$0	$0	72.0000	$22,293,743	$309,635
Total	79	$22,294,300	$282,206	0.0000	$0	$0	79.0000	$22,294,300	$282,206
Average Severity before Adjustment									$282,206
Impact									$0

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	23	$48,024	17	$3,940,041	40	$3,988,065	0	$0	40	$3,988,065
Average		$2,088		$231,767		$99,702		$0		$99,702

Percentage of Awarded and Commuted/Compromised within Total Awarded

57.5000%	42.5000%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$2,088	$231,767	$229,679

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

57.5000%	42.5000%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0
C/C Diff.	$0	$229,679
Total	$0	$229,679
Total * Pending Split	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	23	$48,024	$2,088	0.0000	$0	$0	23.0000	$48,024	$2,088
Comm/Comp	17	$3,940,041	$231,767	0.0000	$0	$0	17.0000	$3,940,041	$231,767
Total	40	$3,988,065	$99,702	0.0000	$0	$0	40.0000	$3,988,065	$99,702
Average Severity before Adjustment									$99,702
Impact									$0

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	3	$0	22	$6,055,528	25	$6,055,528	0	$0	25	$6,055,528
Average		$0		$275,251		$242,221		$0		$242,221

Percentage of Awarded and Commuted/Compromised within Total Awarded

12.0000%	88.0000%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$0	$275,251	$275,251

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

12.0000%	88.0000%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0		
C/C Diff.	$0	$275,251		
Total	$0	$275,251		
Total * Pending Split	$0	$0		$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	3	$0	$0	0.0000	$0	$0	3.0000	$0	$0
Comm/Comp	22	$6,055,528	$275,251	0.0000	$0	$0	22.0000	$6,055,528	$275,251
Total	25	$6,055,528	$242,221	0.0000	$0	$0	25.0000	$6,055,528	$242,221
Average Severity before Adjustment									$242,221
Impact									$0

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	3	$3	14	$4,638,050	17	$4,638,053	0	$0	17	$4,638,053
Average		$1		$331,289		$272,827		$0		$272,827

Percentage of Awarded and Commuted/Compromised within Total Awarded

17.6471%	82.3529%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$1	$331,289	$331,288

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

17.6471%	82.3529%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0	
C/C Diff.	$0	$331,288	
Total	$0	$331,288	
Total * Pending Split	$0	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	3	$3	$1	0.0000	$0	$0	3.0000	$3	$1
Comm/Comp	14	$4,638,050	$331,289	0.0000	$0	$0	14.0000	$4,638,050	$331,289
Total	17	$4,638,053	$272,827	0.0000	$0	$0	17.0000	$4,638,053	$272,827
Average Severity before Adjustment									$272,827
Impact									$0

Coal Mine Compensation Rating Bureau
Federal Excess After Social Security Offset
Adjustment to Severity for Possible Commutation/Compromise of Pending Claims

Underground Anthracite

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	6	$78,823	3	$1,258,980	9	$1,337,803	0	$0	9	$1,337,803
Average		$13,137		$419,660		$148,645		$0		$148,645

Percentage of Awarded and Commuted/Compromised within Total Awarded

66.6667%	33.3333%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$13,137	$419,660	$406,523

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

66.6667%	33.3333%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0
C/C Diff.	$0	$406,523
Total	$0	$406,523
Total * Pending Split	$0	$0

$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	6	$78,823	$13,137	0.0000	$0	$0	6.0000	$78,823	$13,137
Comm/Comp	3	$1,258,980	$419,660	0.0000	$0	$0	3.0000	$1,258,980	$419,660
Total	9	$1,337,803	$148,645	0.0000	$0	$0	9.0000	$1,337,803	$148,645
Average Severity before Adjustment									$148,645
Impact									$0

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	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	7	$115,785	72	$22,831,551	79	$22,947,336	0	$0	79	$22,947,336
Average		$16,541		$317,105		$290,473		$0		$290,473

Percentage of Awarded and Commuted/Compromised within Total Awarded

8.8608%	91.1392%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$16,541	$317,105	$300,564

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

8.8608%	91.1392%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0
C/C Diff.	$0	$300,564
Total	$0	$300,564
Total * Pending Split	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	7	$115,785	$16,541	0.0000	$0	$0	7.0000	$115,785	$16,541
Comm/Comp	72	$22,831,551	$317,105	0.0000	$0	$0	72.0000	$22,831,551	$317,105
Total	79	$22,947,336	$290,473	0.0000	$0	$0	79.0000	$22,947,336	$290,473
Average Severity before Adjustment									$290,473
Impact									$0

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	23	$51,396	17	$3,940,041	40	$3,991,437	0	$0	40	$3,991,437
Average		$2,235		$231,767		$99,786		$0		$99,786

Percentage of Awarded and Commuted/Compromised within Total Awarded

57.5000%	42.5000%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$2,235	$231,767	$229,532

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

57.5000%	42.5000%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0
C/C Diff.	$0	$229,532
Total	$0	$229,532
Total * Pending Split	$0	$0

	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	23	$51,396	$2,235	0.0000	$0	$0	23.0000	$51,396	$2,235
Comm/Comp	17	$3,940,041	$231,767	0.0000	$0	$0	17.0000	$3,940,041	$231,767
Total	40	$3,991,437	$99,786	0.0000	$0	$0	40.0000	$3,991,437	$99,786
Average Severity before Adjustment									$99,786
Impact									$0

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	3	$126,975	22	$6,138,828	25	$6,265,803	0	$0	25	$6,265,803
Average		$42,325		$279,038		$250,632		$0		$250,632

Percentage of Awarded and Commuted/Compromised within Total Awarded

12.0000%	88.0000%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$42,325	$279,038	$236,713

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

12.0000%	88.0000%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0	
C/C Diff.	$0	$236,713	
Total	$0	$236,713	
Total * Pending Split	$0	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	3	$126,975	$42,325	0.0000	$0	$0	3.0000	$126,975	$42,325
Comm/Comp	22	$6,138,828	$279,038	0.0000	$0	$0	22.0000	$6,138,828	$279,038
Total	25	$6,265,803	$250,632	0.0000	$0	$0	25.0000	$6,265,803	$250,632
Average Severity before Adjustment									$250,632
Impact									$0

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	3	$57,510	14	$4,825,665	17	$4,883,175	0	$0	17	$4,883,175
Average		$19,170		$344,690		$287,246		$0		$287,246

Percentage of Awarded and Commuted/Compromised within Total Awarded

17.6471%	82.3529%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$19,170	$344,690	$325,520

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

17.6471%	82.3529%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0
C/C Diff.	$0	$325,520
Total	$0	$325,520
Total * Pending Split	$0	$0

	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	3	$57,510	$19,170	0.0000	$0	$0	3.0000	$57,510	$19,170
Comm/Comp	14	$4,825,665	$344,690	0.0000	$0	$0	14.0000	$4,825,665	$344,690
Total	17	$4,883,175	$287,246	0.0000	$0	$0	17.0000	$4,883,175	$287,246
Average Severity before Adjustment									$287,246
Impact									$0

Coal Mine Compensation Rating Bureau
Federal Excess After Social Security and Private Pension Offsets
Adjustment to Severity for Possible Commutation/Compromise of Pending Claims

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	6	$430,856	3	$1,330,768	9	$1,761,624	0	$0	9	$1,761,624
Average		$71,809		$443,589		$195,736		$0		$195,736

Percentage of Awarded and Commuted/Compromised within Total Awarded

66.6667%	33.3333%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$71,809	$443,589	$371,780

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

66.6667%	33.3333%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0
C/C Diff.	$0	$371,780
Total	$0	$371,780
Total * Pending Split	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	6	$430,856	$71,809	0.0000	$0	$0	6.0000	$430,856	$71,809
Comm/Comp	3	$1,330,768	$443,589	0.0000	$0	$0	3.0000	$1,330,768	$443,589
Total	9	$1,761,624	$195,736	0.0000	$0	$0	9.0000	$1,761,624	$195,736
Average Severity before Adjustment									$195,736
Impact									$0

Coal Mine Compensation Rating Bureau
Federal Excess After Social Security and Private Pension Offsets
Adjustment to Severity for Possible Commutation/Compromise of Pending Claims

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	7	$574,459	72	$25,690,217	79	$26,264,675	0	$0	79	$26,264,675
Average		$82,066		$356,809		$332,464		$0		$332,464

Percentage of Awarded and Commuted/Compromised within Total Awarded

8.8608%	91.1392%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$82,066	$356,809	$274,743

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

8.8608%	91.1392%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0
C/C Diff.	$0	$274,743
Total	$0	$274,743
Total * Pending Split	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	7	$574,459	$82,066	0.0000	$0	$0	7.0000	$574,459	$82,066
Comm/Comp	72	$25,690,217	$356,809	0.0000	$0	$0	72.0000	$25,690,217	$356,809
Total	79	$26,264,675	$332,464	0.0000	$0	$0	79.0000	$26,264,675	$332,464
Average Severity before Adjustment									$332,464
Impact									$0

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	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	23	$129,574	17	$4,706,244	40	$4,835,818	0	$0	40	$4,835,818
Average		$5,634		$276,838		$120,895		$0		$120,895

Percentage of Awarded and Commuted/Compromised within Total Awarded

57.5000%	42.5000%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$5,634	$276,838	$271,204

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

57.5000%	42.5000%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0
C/C Diff.	$0	$271,204
Total	$0	$271,204
Total * Pending Split	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	23	$129,574	$5,634	0.0000	$0	$0	23.0000	$129,574	$5,634
Comm/Comp	17	$4,706,244	$276,838	0.0000	$0	$0	17.0000	$4,706,244	$276,838
Total	40	$4,835,818	$120,895	0.0000	$0	$0	40.0000	$4,835,818	$120,895
Average Severity before Adjustment									$120,895
Impact									$0

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	3	$423,681	22	$6,954,832	25	$7,378,513	0	$0	25	$7,378,513
Average		$141,227		$316,129		$295,141		$0		$295,141

Percentage of Awarded and Commuted/Compromised within Total Awarded

12.0000%	88.0000%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$141,227	$316,129	$174,902

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

12.0000%	88.0000%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0
C/C Diff.	$0	$174,902
Total	$0	$174,902
Total * Pending Split	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	3	$423,681	$141,227	0.0000	$0	$0	3.0000	$423,681	$141,227
Comm/Comp	22	$6,954,832	$316,129	0.0000	$0	$0	22.0000	$6,954,832	$316,129
Total	25	$7,378,513	$295,141	0.0000	$0	$0	25.0000	$7,378,513	$295,141
Average Severity before Adjustment									$295,141
Impact									$0

	Awarded Permanent Basis		Awarded Commuted and Compromised		Awarded Total		Pending Permanent Basis		Total Awarded & Pending	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Total	3	$171,069	14	$4,968,843	17	$5,139,912	0	$0	17	$5,139,912
Average		$57,023		$354,917		$302,348		$0		$302,348

Percentage of Awarded and Commuted/Compromised within Total Awarded

17.6471%	82.3529%	100.0000%

Difference between Awarded Commuted/Compromised and Permanent

Average	$57,023	$354,917	$297,894

Pending claims(s) split into Awarded Commuted/Compromised and Permanent

17.6471%	82.3529%	
0.0000	0.0000	0

Pending Average split between Commuted/Compromised and Permanent

Pending Ave.	$0	$0
C/C Diff.	$0	$297,894
Total	$0	$297,894
Total * Pending Split	$0	$0

Calculation of Impact of Adjustment

	Awarded			Pending			Total		
	Count	Amount	Average	Count	Amount	Average	Count	Amount	Average
Permanent	3	$171,069	$57,023	0.0000	$0	$0	3.0000	$171,069	$57,023
Comm/Comp	14	$4,968,843	$354,917	0.0000	$0	$0	14.0000	$4,968,843	$354,917
Total	17	$5,139,912	$302,348	0.0000	$0	$0	17.0000	$5,139,912	$302,348
Average Severity before Adjustment									$302,348
Impact									$0

a) Average Weekly Wage (Smoothed):

	Year	U/G Anthracite	U/G Bituminous	Surface Anthracite	Surface Bituminous	Wage Level Decrease	
Pre Act 57:	1990	$515.42	$680.79	$476.10	$517.30	5.1817%	
	1991	531.84	705.51	490.76	533.40	5.1817%	
	1992	548.78	731.13	505.87	550.01	5.1817%	
	1993	566.26	757.68	521.45	567.13	5.1817%	
	1994	584.29	785.19	537.50	584.79	5.1817%	
	1995	602.90	813.71	554.05	603.00	5.1817%	
Mixed Pre & Post Act 57:	1996	622.10	843.25	571.11	621.77	3.3220%	***
Post Act 57:	1997	641.92 *	873.87 *	588.70 *	641.13 *	0.0%	
	1998	662.36 *	905.61 *	606.82 *	661.09 *	0.0%	
	1999	683.46 *	938.49 *	625.51 *	681.68 *	0.0%	
	2000	705.23 *	972.57 *	644.77 *	702.90 *	0.0%	
	2001	727.69 *	1,007.89 *	664.62 *	724.78 *	0.0%	
	2002	750.87 *	1,044.48 *	685.08 *	747.35 *	0.0%	
	2003	774.78 *	1,082.41 *	706.18 *	770.62 *	0.0%	
	2004	799.46 *	1,121.72 *	727.92 *	794.61 *	0.0%	
	2005	824.92 *	1,162.45 *	750.33 *	819.35 *	0.0%	
	2006	851.20 *	1,204.66 *	773.44 *	844.86 *	0.0%	
	2007	878.31 *	1,248.40 *	797.25 *	871.17 *	0.0%	
	2008	906.28 *	1,293.74 *	821.80 *	898.29 *	0.0%	
	2009	935.15 *	1,340.71 *	847.10 *	926.26 *	0.0%	
	2010	964.93 *	1,389.40 *	873.19 *	955.09 *	0.0%	
	2011	995.67 *	1,439.85 *	900.07 *	984.83 *	0.0%	
	2012	1,027.38 *	1,492.14 *	927.79 *	1,015.49 *	0.0%	
	2013	1,060.10 *	1,546.32 *	956.35 *	1,047.11 *	0.0%	
	2014	1,093.87 *	1,602.47 *	985.80 *	1,079.71 *	0.0%	
	2015	1,128.71 *	1,660.66 *	1,016.15 *	1,113.33 *	0.0%	
	2016	1,164.66 *	1,720.96 *	1,047.44 *	1,147.99 *	0.0%	
	2017	1,201.75 *	1,783.45 *	1,079.69 *	1,183.73 *	0.0%	
	2018	1,240.03 *	1,848.21 *	1,112.94 *	1,220.59 *	0.0%	
	2019	1,279.52 *	1,915.33 *	1,147.21 *	1,258.59 *	0.0%	
	2020	1,320.28 *	1,984.88 *	1,182.53 *	1,297.78 *	0.0%	
	2021	1,362.33 *	2,056.95 *	1,218.94 *	1,338.18 *	0.0%	
	2022	1,405.72 *	2,131.64 *	1,256.47 *	1,379.84 *	0.0%	
	2023	1,450.49 *	2,209.05 *	1,295.16 *	1,422.81 *	0.0%	
	2024	1,496.69 *	2,289.26 *	1,335.04 *	1,467.10 *	0.0%	
	2025	1,544.36 *	2,372.39 *	1,376.15 *	1,512.78 *	0.0%	
	Average:					0.9559%	
	Projected to:						
Pre Act 57:	4/1/2028	1,726.49	2,484.63	1,582.51	1,718.60		
Post Act 57:	4/1/2028	1,637.03 *	2,355.89 *	1,500.51 *	1,629.55 *		

b) Conversion Calculation:

Conversion Factor:		5.1817%	5.1817%	5.1817%	5.1817%	
						Note:
Post Act 57:	1996	$589.87	$799.56	$541.52	$589.56	Pre Act 57 times (1.0 - Factor)
Post Act 57:	1997	608.66	828.59	558.19	607.91	Pre Act 57 times (1.0 - Factor)
Post Act 57:	1998	628.04	858.68	575.38	626.84	Pre Act 57 times (1.0 - Factor)
Post Act 57:	1999	648.05	889.86	593.09	646.35	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2000	668.69	922.17	611.36	666.48	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2001	689.98	955.66	630.18	687.23	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2002	711.96	990.36	649.58	708.62	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2003	734.64	1,026.32	669.59	730.69	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2004	758.03	1,063.59	690.20	753.44	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2005	782.18	1,102.21	711.45	776.89	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2006	807.09	1,142.24	733.36	801.08	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2007	832.80	1,183.72	755.94	826.02	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2008	859.32	1,226.70	779.22	851.74	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2009	886.69	1,271.24	803.21	878.26	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2010	914.93	1,317.40	827.94	905.60	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2011	944.07	1,365.24	853.43	933.80	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2012	974.14	1,414.82	879.71	962.87	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2013	1,005.17	1,466.19	906.80	992.85	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2014	1,037.19	1,519.43	934.72	1,023.76	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2015	1,070.22	1,574.61	963.50	1,055.64	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2016	1,104.31	1,631.79	993.17	1,088.51	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2017	1,139.48	1,691.04	1,023.75	1,122.40	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2018	1,175.77	1,752.44	1,055.27	1,157.34	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2019	1,213.22	1,816.08	1,087.76	1,193.37	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2020	1,251.86	1,882.03	1,121.26	1,230.53	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2021	1,291.73	1,950.37	1,155.78	1,268.84	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2022	1,332.88	2,021.19	1,191.37	1,308.35	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2023	1,375.33	2,094.58	1,228.05	1,349.08	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2024	1,419.13	2,170.64	1,265.86	1,391.08	Pre Act 57 times (1.0 - Factor)
Post Act 57:	2025	1,464.33	2,249.46	1,304.84	1,434.39	Pre Act 57 times (1.0 - Factor)
Post Act 57:	4/1/2028	1,637.03	2,355.89	1,500.51	1,629.55	Pre Act 57 times (1.0 - Factor)

* Post Act 57 for 1997-2025 and Projected to 4/1/2028
** Post Act 57 applies to one 1996 case on or after 8-23-96 - Pre Act 57 applies to four 1996 cases on or before 8-22-96
*** Factor reflects that 234/365ths of 1996 was Pre Act 57.

Source: Average Weekly Wage (Smoothed) - Exhibit VII-H, Pages 1, 2, 3 and 4 - Column (8)
Projected 4/1/2028 Weekly Wage - Exhibit VII-H, Pages 1, 2, 3 and 4 - Column (6)
Wage level decrease - Exhibit VII-G, Page 2.

State Occupational Disease and Federal Excess

Calculation of Wage Offset

(a) Wage Ranges	Average Benefits Before Offset	Average Benefits After Offset	State OD Claim Count
Above 869.55	527.00	527.00	32
$790.50 - 869.55	527.00	503.09	10
$447.95 - 790.49	408.00	370.95	63
$395.25 - 447.94	272.00	263.50	11
$316.20 - 395.24	263.50	263.50	3
$289.95 - 316.19	263.50	247.94	0
$0.00 - 289.94	207.00	188.21	1
Average/Total	$431.90	$409.52	120

(b) Selected State Indemnity Factor:

(i) After ÷ Before ($409.52 ÷ $431.90)	94.8183%
(ii) Complement (1.0 minus 0.948183)	5.1817%
(iii) Reduced by 10% for Phase-in of Act 57 (See Exhibit VII-G, Page 1)	4.6635%

Source:

Wage Ranges - Pennsylvania Compensation Rating Bureau
Evaluation of SB801 Amendments to Section 309 of Act 57
Above $869.55 - Claims eligible for maximum under either wage calculation.
$790.50-869.55 - Claims at maximum under current but 2/3 of wage under proposed method.
$447.95-790.49 - Claims at 2/3 under either wage calculation.
$395.25-447.94 - Claims at 2/3 under current method but 50% of maximum under proposed method.
$316.20-395.24 - Claims at 50% under either method.
$289.95-316.19 - Claims at 50% under current method but 90% of maximum under proposed method.
$.00-289.94 - Claims at 90% under either method.

Average Benefits Before and After Act 57

State Claim Counts - Claimant wages from 1987 through 1996 Exposure Years from CMCRB database, projected to 1996 level.

Calculation of Pension Offset Percentage

	Estimates
(a) Union Membership	50.0%
(b) Pension Paid by Employers	50.0%
(c) Present Employer Directly Liable for Pension	50.0%
(d) Resulting Offset for State O.D.	12.5%

Sources: Percentage of Miners eligible: estimate.

Anthracite Underground (1011)

	(1) Statewide Avg Wage	(2) Claimants' Actual Avg Wage	(3) Col. (2) Adjusted For Act 57	(4) (3)/(1)		(5) Col. (3) Ex. High & Low	(6) (1) Adjusted To Claimants' Wage Level	(7) (5) & (6) Adjusted Avg Wages	(8) Exponentially Fitted Wages
1990	419.00	539.87	539.87	1.2885		539.87		539.87	515.42
1991	436.00	0.00					510.68	510.68	531.84
1992	455.00	608.33	608.33	1.3370		608.33		608.33	548.78
1993	475.00	419.67	419.67	0.8835	Low		556.37	556.37	566.26
1994	493.00	0.00					577.45	577.45	584.29
1995	509.00	0.00					596.19	596.19	602.90
1996	527.00	0.00					617.27	617.27	622.10
1997	542.00	0.00					634.84	634.84	641.92
1998	561.00	0.00					657.10	657.10	662.36
1999	588.00	501.00	528.38	0.8986		528.38		528.38	683.46
2000	611.00	0.00					715.66	715.66	705.23
2001	644.00	0.00					754.31	754.31	727.69
2002	662.00	0.00					775.40	775.40	750.87
2003	675.00	0.00					790.62	790.62	774.78
2004	690.00	0.00					808.19	808.19	799.46
2005	716.00	0.00					838.65	838.65	824.92
2006	745.00	0.00					872.61	872.61	851.20
2007	779.00	0.00					912.44	912.44	878.31
2008	807.00	0.00					945.23	945.23	906.28
2009	836.00	0.00					979.20	979.20	935.15
2010	845.00	0.00					989.74	989.74	964.93
2011	858.00	1400.00	1476.51	1.7209	High		1004.97	1004.97	995.67
2012	888.00	0.00					1040.11	1040.11	1027.38
2013	917.00	1009.57	1064.74	1.1611		1064.74		1064.74	1060.10
2014	932.00	0.00					1091.65	1091.65	1093.87
2015	951.00	0.00					1113.90	1113.90	1128.71
2016	978.00	0.00					1145.53	1145.53	1164.66
2017	995.00	0.00					1165.44	1165.44	1201.75
2018	1025.00	0.00					1200.58	1200.58	1240.03
2019	1049.00	0.00					1228.69	1228.69	1279.52
2020	1081.00	0.00					1266.17	1266.17	1320.28
2021	1130.00	0.00					1323.56	1323.56	1362.33
2022	1205.00	0.00					1411.41	1411.41	1405.72
2023	1273.00	0.00					1491.06	1491.06	1450.49
2024	1325.00	0.00					1551.97	1551.97	1496.69
2025	1347.00	0.00					1577.73	1577.73	1544.36
2026	1394.00								
				High	1.7209				
				Low	0.8835				
		Average Ratio Claimant/State - High & Low			1.1713				

Projected	
2027	1439.00
2028	1485.00
2029	1532.00

Projected Avg. Wage at Claimants' Level

4/1/2028	1474.00	1,474.00 * 1.1713 = $1,726.49

Act 57 Factor: 94.8183%

Column (1) - Exhibit XII-D (and historical SAWW data)
Column (2) - CMCRB database, reported State OD average weekly wage
the reported wages were adjusted to pre-act 57 wage level by dividing them by the wage offset of (1.0 minus .051817)

Column (3) = (2) adjusted for Act 57
Column (4) = (3) divided by (1)
Column (5) - Actual adjusted wages excluding High and Low
Column (6) - Wage history based on State OD wages, except for high, low, and zeroes where SAWW times average indices was used
Column (7) - Adjusted Wages using (5) & (6)
Column (8) - Fitted Wages using Regression on data in (7)

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Bituminous Underground (1002)

	(1) Statewide Avg Wage	(2) Claimants' Actual Avg Wage	(3) Col. (2) Adjusted For Act 57	(4) (3)/(1)		(5) Col. (3) Ex. High & Low	(6) (1) Adjusted To Claimants' Wage Level	(7) (5) & (6) Adjusted Avg Wages	(8) Exponentially Fitted Wages
1990	419.00	779.92	779.92	1.8614		779.92		779.92	680.79
1991	436.00	827.00	827.00	1.8968		827.00		827.00	705.51
1992	455.00	652.04	652.04	1.4331		652.04		652.04	731.13
1993	475.00	729.40	729.40	1.5356		729.40		729.40	757.68
1994	493.00	1043.85	1043.85	2.1173		1043.85		1043.85	785.19
1995	509.00	1525.00	1525.00	2.9961	High		857.99	857.99	813.71
1996	527.00	706.64	706.64	1.3409		706.64		706.64	843.25
1997	542.00	672.19	708.92	1.3080		708.92		708.92	873.87
1998	561.00	1058.08	1115.90	1.9891		1115.90		1115.90	905.61
1999	588.00	675.00	711.89	1.2107		711.89		711.89	938.49
2000	611.00	901.03	950.27	1.5553		950.27		950.27	972.57
2001	644.00	604.79	637.84	0.9904	Low		1085.55	1085.55	1007.89
2002	662.00	800.15	843.88	1.2747		843.88		843.88	1044.48
2003	675.00	1324.39	1396.77	2.0693		1396.77		1396.77	1082.41
2004	690.00	876.68	924.59	1.3400		924.59		924.59	1121.72
2005	716.00	912.44	962.30	1.3440		962.30		962.30	1162.45
2006	745.00	0.00					1255.80	1255.80	1204.66
2007	779.00	0.00					1313.11	1313.11	1248.40
2008	807.00	1164.02	1227.63	1.5212		1227.63		1227.63	1293.74
2009	836.00	0.00					1409.20	1409.20	1340.71
2010	845.00	0.00					1424.37	1424.37	1389.40
2011	858.00	1269.97	1339.37	1.5610		1339.37		1339.37	1439.85
2012	888.00	1310.62	1382.24	1.5566		1382.24		1382.24	1492.14
2013	917.00	1564.71	1650.22	1.7996		1650.22		1650.22	1546.32
2014	932.00	1408.93	1485.93	1.5943		1485.93		1485.93	1602.47
2015	951.00	1841.04	1941.65	2.0417		1941.65		1941.65	1660.66
2016	978.00	1566.91	1652.54	1.6897		1652.54		1652.54	1720.96
2017	995.00	0.00					1677.21	1677.21	1783.45
2018	1025.00	2042.47	2154.09	2.1015		2154.09		2154.09	1848.21
2019	1049.00	2007.29	2116.99	2.0181		2116.99		2116.99	1915.33
2020	1081.00	2354.24	2482.90	2.2969		2482.90		2482.90	1984.88
2021	1130.00	1804.57	1903.19	1.6842		1903.19		1903.19	2056.95
2022	1205.00	0.00					2031.20	2031.20	2131.64
2023	1273.00	0.00					2145.82	2145.82	2209.05
2024	1325.00	0.00					2233.47	2233.47	2289.26
2025	1347.00	0.00					2270.56	2270.56	2372.39
2026	1394.00								
				High	2.9961				
				Low	0.9904				
		Average Ratio Claimant/State - High & Low			1.6856				

Projected		
2027	1439.00	
2028	1485.00	
2029	1532.00	
		Projected Avg. Wage at Claimants' Level
4/1/2028	1474.00	1,474.00 * 1.6856 = $2,484.63

Act 57 Factor: 94.8183%

Column (1) - Exhibit XII-D (and historical SAWW data)
Column (2) - CMCRB database, reported State OD average weekly wage
the reported wages were adjusted to pre-act 57 wage level by dividing them by the wage offset of (1.0 minus .051817)

Column (3) = (2) adjusted for Act 57
Column (4) = (3) divided by (1)
Column (5) - Actual adjusted wages excluding High and Low
Column (6) - Wage history based on State OD wages, except for high, low, and zeroes where SAWW times average indices was used
Column (7) - Adjusted Wages using (5) & (6)
Column (8) - Fitted Wages using Regression on data in (7)

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Anthracite Surface (1016)

	(1) Statewide Avg Wage	(2) Claimants' Actual Avg Wage	(3) Col. (2) Adjusted For Act 57	(4) (3)/(1)		(5) Col. (3) Ex. High & Low	(6) (1) Adjusted To Claimants' Wage Level	(7) (5) & (6) Adjusted Avg Wages	(8) Exponentially Fitted Wages
1990	419.00	549.31	549.31	1.3110		549.31		549.31	476.10
1991	436.00	492.75	492.75	1.1302		492.75		492.75	490.76
1992	455.00	565.40	565.40	1.2426		565.40		565.40	505.87
1993	475.00	548.61	548.61	1.1550		548.61		548.61	521.45
1994	493.00	543.95	543.95	1.1033		543.95		543.95	537.50
1995	509.00	651.71	651.71	1.2804		651.71		651.71	554.05
1996	527.00	453.71	453.71	0.8609		453.71		453.71	571.11
1997	542.00	530.26	559.24	1.0318		559.24		559.24	588.70
1998	561.00	744.92	785.63	1.4004		785.63		785.63	606.82
1999	588.00	571.47	602.70	1.0250		602.70		602.70	625.51
2000	611.00	133.68	140.99	0.2307	Low		655.98	655.98	644.77
2001	644.00	517.49	545.77	0.8475		545.77		545.77	664.62
2002	662.00	589.00	621.19	0.9384		621.19		621.19	685.08
2003	675.00	633.40	668.01	0.9897		668.01		668.01	706.18
2004	690.00	1568.35	1654.06	2.3972	High		740.80	740.80	727.92
2005	716.00	575.91	607.38	0.8483		607.38		607.38	750.33
2006	745.00	0.00					799.85	799.85	773.44
2007	779.00	733.08	773.14	0.9925		773.14		773.14	797.25
2008	807.00	0.00					866.41	866.41	821.80
2009	836.00	0.00					897.54	897.54	847.10
2010	845.00	0.00					907.21	907.21	873.19
2011	858.00	466.84	492.35	0.5738		492.35		492.35	900.07
2012	888.00	0.00					953.37	953.37	927.79
2013	917.00	0.00					984.51	984.51	956.35
2014	932.00	0.00					1000.61	1000.61	985.80
2015	951.00	0.00					1021.01	1021.01	1016.15
2016	978.00	1419.00	1496.55	1.5302		1496.55		1496.55	1047.44
2017	995.00	0.00					1068.25	1068.25	1079.69
2018	1025.00	0.00					1100.46	1100.46	1112.94
2019	1049.00	0.00					1126.23	1126.23	1147.21
2020	1081.00	0.00					1160.58	1160.58	1182.53
2021	1130.00	1173.79	1237.94	1.0955		1237.94		1237.94	1218.94
2022	1205.00	0.00					1293.71	1293.71	1256.47
2023	1273.00	1258.09	1326.84	1.0423		1326.84		1326.84	1295.16
2024	1325.00	0.00					1422.54	1422.54	1335.04
2025	1347.00	0.00					1446.16	1446.16	1376.15
2026	1394.00								
				High	2.3972				
				Low	0.2307				
	Average Ratio Claimant/State - High & Low				1.0736				

Projected	
2027	1439.00
2028	1485.00
2029	1532.00

Projected Avg. Wage at Claimants' Level

4/1/2028	1474.00	1,474.00 * 1.0736 =	$1,582.51

Act 57 Factor: 94.8183%

Column (1) - Exhibit XII-D (and historical SAWW data)
Column (2) - CMCRB database, reported State OD average weekly wage
the reported wages were adjusted to pre-act 57 wage level by dividing them by the wage offset of (1.0 minus .051817)

Column (3) = (2) adjusted for Act 57
Column (4) = (3) divided by (1)
Column (5) - Actual adjusted wages excluding High and Low
Column (6) - Wage history based on State OD wages, except for high, low, and zeroes where SAWW times average indices was used
Column (7) - Adjusted Wages using (5) & (6)
Column (8) - Fitted Wages using Regression on data in (7)

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Bituminous Surface (1013)

	(1) Statewide Avg Wage	(2) Claimants' Actual Avg Wage	(3) Col. (2) Adjusted For Act 57	(4) (3)/(1)		(5) Col. (3) Ex. High & Low	(6) (1) Adjusted To Claimants' Wage Level	(7) (5) & (6) Adjusted Avg Wages	(8) Exponentially Fitted Wages
1990	419.00	481.50	481.50	1.1492		481.50		481.50	517.30
1991	436.00	595.45	595.45	1.3657		595.45		595.45	533.40
1992	455.00	652.89	652.89	1.4349		652.89		652.89	550.01
1993	475.00	705.41	705.41	1.4851	High		553.82	553.82	567.13
1994	493.00	621.91	621.91	1.2615		621.91		621.91	584.79
1995	509.00	477.90	477.90	0.9389		477.90		477.90	603.00
1996	527.00	628.07	644.84	1.2236		644.84		644.84	621.77
1997	542.00	698.16	736.31	1.3585		736.31		736.31	641.13
1998	561.00	500.00	527.32	0.9400		527.32		527.32	661.09
1999	588.00	569.19	600.30	1.0209		600.30		600.30	681.68
2000	611.00	0.00					712.39	712.39	702.90
2001	644.00	0.00					750.87	750.87	724.78
2002	662.00	0.00					771.85	771.85	747.35
2003	675.00	0.00					787.01	787.01	770.62
2004	690.00	0.00					804.50	804.50	794.61
2005	716.00	676.00	712.94	0.9957		712.94		712.94	819.35
2006	745.00	0.00					868.63	868.63	844.86
2007	779.00	0.00					908.27	908.27	871.17
2008	807.00	0.00					940.92	940.92	898.29
2009	836.00	0.00					974.73	974.73	926.26
2010	845.00	0.00					985.22	985.22	955.09
2011	858.00	1111.56	1172.31	1.3663		1172.31		1172.31	984.83
2012	888.00	1157.60	1220.86	1.3748		1220.86		1220.86	1015.49
2013	917.00	0.00					1069.17	1069.17	1047.11
2014	932.00	879.70	927.77	0.9955		927.77		927.77	1079.71
2015	951.00	809.44	853.67	0.8977		853.67		853.67	1113.33
2016	978.00	0.00					1140.29	1140.29	1147.99
2017	995.00	0.00					1160.11	1160.11	1183.73
2018	1025.00	0.00					1195.09	1195.09	1220.59
2019	1049.00	0.00					1223.07	1223.07	1258.59
2020	1081.00	0.00					1260.38	1260.38	1297.78
2021	1130.00	0.00					1317.52	1317.52	1338.18
2022	1205.00	0.00					1404.96	1404.96	1379.84
2023	1273.00	0.00					1484.25	1484.25	1422.81
2024	1325.00	1000.00	1054.65	0.7960	Low		1544.87	1544.87	1467.10
2025	1347.00	0.00					1570.53	1570.53	1512.78
2026	1394.00								
			High	1.4851					
			Low	0.7960					
	Average Ratio Claimant/State - High & Low			1.1659					

Projected		
2027	1439.00	
2028	1485.00	
2029	1532.00	
		Projected Avg. Wage at Claimants' Level
4/1/2028	1474.00	1,474.00 * 1.1659 = $1,718.60

Act 57 Factor: 94.8183%

Column (1) - Exhibit XII-D (and historical SAWW data)
Column (2) - CMCRB database, reported State OD average weekly wage
the reported wages were adjusted to pre-act 57 wage level by dividing them by the wage offset of (1.0 minus .051817)
only one of the three claims in 1996 was adjusted by the pre-act 57 wage level
Column (3) = (2) adjusted for Act 57
Column (4) = (3) divided by (1)
Column (5) - Actual adjusted wages excluding High and Low
Column (6) - Wage history based on State OD wages, except for high, low, and zeroes where SAWW times average indices was used
Column (7) - Adjusted Wages using (5) & (6)
Column (8) - Fitted Wages using Regression on data in (7)

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[07-GH.2026-08-21.xlsx]07-H-4
Run: August 21, 2026 - 10:42:32 AM
Effective Date: 4/1/2027
Checksum:289,604.764984

Social Security - Cost of Living Adjustment History and Projection

The following annual cost of living percentage is used to adjust the Social Security benefit calculated at time of accident to retirement age.

Year	Annual Changes
1997	2.1%
1998	1.3%
1999	2.5%
2000	3.5%
2001	2.6%
2002	1.4%
2003	2.1%
2004	2.7%
2005	4.1%
2006	3.3%
2007	2.3%
2008	5.8%
2009	0.0%
2010	0.0%
2011	3.6%
2012	1.7%
2013	1.5%
2014	1.7%
2015	0.0%
2016	0.3%
2017	2.0%
2018	2.8%
2019	1.6%
2020	1.3%
2021	5.9%
2022	8.7%
2023	3.2%
2024	2.5%
2025	2.8%
2026	3.6%
Average All years	2.6%
Average latest 10 years	3.4%
Average latest 5 years	4.2%
Average latest 3 years	3.0%
Selected Annual Change	2.5%
Last Year's Selection was 2.5%	

Source: Social Security Administration Web Site

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[07-J.2026-10-15.xlsx]07-J-1
Run: October 15, 2026 - 11:01:27 AM
Effective Date: 4/1/2027

Social Security Formulas - Historic Primary Insurance Amounts (PIA) and Projections

The following projections are used to calculate the PIA (i.e., SS Benefit) in the SS Offset Model.

	Monthly Wage Amounts Break Points:							
Year	90% of First:	Percent Change	Plus 32% of next:	Percent Change	Plus 15% of next:	Percent Change	Annual SS Wage Base	Percent Change
1997	455		2,286		2,709		65,400	
1998	477	4.8%	2,398	4.9%	2,825	4.3%	68,400	4.6%
1999	505	5.9%	2,538	5.8%	3,007	6.4%	72,600	6.1%
2000	531	5.1%	2,671	5.2%	3,148	4.7%	76,200	5.0%
2001	561	5.6%	2,820	5.6%	3,319	5.4%	80,400	5.5%
2002	592	5.5%	2,975	5.5%	3,508	5.7%	84,900	5.6%
2003	606	2.4%	3,047	2.4%	3,597	2.5%	87,000	2.5%
2004	612	1.0%	3,077	1.0%	3,636	1.1%	87,900	1.0%
2005	627	2.5%	3,152	2.4%	3,721	2.3%	90,000	2.4%
2006	656	4.6%	3,299	4.7%	3,895	4.7%	94,200	4.7%
2007	680	3.7%	3,420	3.7%	4,025	3.3%	97,500	3.5%
2008	711	4.6%	3,577	4.6%	4,212	4.6%	102,000	4.6%
2009	744	4.6%	3,739	4.5%	4,417	4.9%	106,800	4.7%
2010	761	2.3%	3,825	2.3%	4,314	-2.3%	106,800	0.0%
2011	749	-1.6%	3,768	-1.5%	4,383	1.6%	106,800	0.0%
2012	767	2.4%	3,857	2.4%	4,551	3.8%	110,100	3.1%
2013	791	3.1%	3,977	3.1%	4,707	3.4%	113,700	3.3%
2014	816	3.2%	4,101	3.1%	4,833	2.7%	117,000	2.9%
2015	826	1.2%	4,154	1.3%	4,895	1.3%	118,500	1.3%
2016	856	3.6%	4,301	3.5%	4,718	-3.6%	118,500	0.0%
2017	885	3.4%	4,451	3.5%	5,264	11.6%	127,200	7.3%
2018	895	1.1%	4,502	1.1%	5,303	0.7%	128,400	0.9%
2019	926	3.5%	4,657	3.4%	5,492	3.6%	132,900	3.5%
2020	960	3.7%	4,825	3.6%	5,690	3.6%	137,700	3.6%
2021	996	3.8%	5,006	3.8%	5,898	3.7%	142,800	3.7%
2022	1,024	2.8%	5,148	2.8%	6,078	3.1%	147,000	2.9%
2023	1,115	8.9%	5,606	8.9%	6,629	9.1%	160,200	9.0%
2024	1,174	5.3%	5,904	5.3%	6,972	5.2%	168,600	5.2%
2025	1,226	4.4%	6,165	4.4%	7,284	4.5%	176,100	4.4%
2026	1,286	4.9%	6,463	4.8%	7,626	4.7%	184,500	4.8%
2027	1,340	4.2%	6,737	4.2%	7,948	4.2%	192,300	4.2%
Average All years		3.7%		3.7%		3.7%		3.7%
Average latest 10 years		4.3%		4.2%		4.2%		4.2%
Average latest 5 years		5.5%		5.5%		5.5%		5.5%
Average latest 3 years		4.5%		4.5%		4.5%		4.5%
Last Year's Selection		2.5%		2.5%		2.5%		2.5%
Selection		2.5%		2.5%		2.5%		2.5%
Projections		Selected		Selected		Selected		Selected
2027	1,340	Actual	6,737	Actual	7,948	Actual	192,300	Actual
2028	1,374	2.5%	6,905	2.5%	8,147	2.5%	197,100	2.5%
2029	1,408	2.5%	7,078	2.5%	8,351	2.5%	202,000	2.5%
Average Break Point For Policies effective between 4-1-2027 and 4-1-2028	1,366		6,863		8,097		195,900	

Note: Weighted average of the three calendar years: 2027, 2028, 2029.

Weights: 2027	28.125%
2028	68.750%
2029	3.125%
	100.00%

Notes:

The above weights assume 1-year policies effective between 4-1-2027 and 4-1-2028
E.G.: 28.125% of the losses will occur between 4-1-2027 and 12-31-2027.
68.750% of the losses will occur between 1-1-2028 and 12-31-2028.
3.125% of the losses will occur between 1-1-2029 and 3-31-2029.

Source: Social Security Administration Web Site

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[07-J.2026-10-15.xlsx]07-J-2
Run: October 15, 2026 - 11:01:27 AM
Effective Date: 4/1/2027

Checksum:4,828,035.910101

Social Security Formulas - Primary Insurance Amount (PIA) Calculations
Example Calculations

I. Break Point Monthly Wage Amounts and Factors (Exhibit VII-J, Page 2)

Break Points (Projected to average accident date of 4-1-2028 with a 4-1-2027 filing effective date.)

		Monthly Wages		
	Yearly Maximum	First Break Point	Second Break Point	Third Break Point
Wage Amount:	195,900	1,366	6,863	8,097
Factor:		90%	32%	15%

II. Example Calculations

Example Number	Monthly Wage	Adjusted Monthly Wage (a)	PIA at each Breakpoint			Total PIA
			First (b)	Second (c)	Third (d)	
1	2,000	2,000	1,366	634	0	
			90%	32%	15%	
			1,229	203	0	1,432
2	4,000	4,000	1,366	2,634	0	
			90%	32%	15%	
			1,229	843	0	2,072
3	6,000	6,000	1,366	4,634	0	
			90%	32%	15%	
			1,229	1,483	0	2,712
4	8,000	8,000	1,366	6,634	0	
			90%	32%	15%	
			1,229	2,123	0	3,352
5	10,000	10,000	1,366	6,863	1,771	
			90%	32%	15%	
			1,229	2,196	266	3,691
6	12,000	12,000	1,366	6,863	3,771	
			90%	32%	15%	
			1,229	2,196	566	3,991

Notes:

(a) Monthly Wage limited to Monthly Maximum ($195,900/12 = $12,000)
(b) minimum of adjusted monthly wage and $1366
(c) minimum of (adjusted monthly wage less $1366) and $6,863
(d) minimum of (adjusted monthly wage less $1366 less $6,863) and $8,097

Source: Exhibit VII-J, Page 2

Anthracite Underground (0160)

	Counts										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Year	Reported	Awarded	Pending	Denied	Pending Awarded (3) * 30%	Denied Reopened	Denied Awarded	Ultimate Awarded (2)+(5)+(7)	Ultimate Denied (1)-(8)	IBNR	IBNR Awarded (10)xAwd Ratio
2006	-	# 0	# 0	# 0	# 0.00	# 0.00	# 0.00	# 0.00	# 0.00	# 0.0000	# 0.0000
2007	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-
2013	1	1	-	-	-	-	-	1.00	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	0.0197	0.0084
Total	1	1	-	-	-	-	-	1.00	-	0.0197	0.0084

Year	(12) Total Awarded (8)+(11)	(13) Payroll ($M)	(14) Frequency (12)/(13)	(15) Statewide Average Weekly Wage	(16) Adjustment Factor	(17) Estimated Miner Years	(18) Frequency Per 100 Miner Years
2006	# 0.0000	$ 1.4425	-	745	1.126	33.1	-
2007	-	1.6625	-	779	1.126	36.4	-
2008	-	2.1367	-	807	1.126	45.2	-
2009	-	1.3359	-	836	1.126	27.3	-
2010	-	1.2996	-	845	1.126	26.3	-
2011	-	1.2579	-	858	1.126	25.0	-
2012	-	1.0293	-	888	1.126	19.8	-
2013	1.0000	0.3819	2.6185	917	1.126	7.1	14.0845
2014	-	0.2588	-	932	1.126	4.7	-
2015	-	0.2543	-	951	1.126	4.6	-
2016	-	0.1638	-	978	1.126	2.9	-
2017	-	0.2524	-	995	1.126	4.3	-
2018	-	0.1833	-	1,025	1.126	3.1	-
2019	-	0.1794	-	1,049	1.126	2.9	-
2020	-	0.2997	-	1,081	1.126	4.7	-
2021	-	0.2325	-	1,130	1.126	3.5	-
2022	-	0.0734	-	1,205	1.126	1.0	-
2023	-	0.2529	-	1,273	1.126	3.4	-
2024	-	0.1742	-	1,325	1.126	2.2	-
2025	0.0084	0.2447	0.0342	1,347	1.126	3.1	0.2701
Total	1.0084	13.1157	0.0769			260.6	0.3869

Sources:
Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) = 40% of Exh. VII-C
Column (13) - Exhibit X-A, Page 3
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) x 1,000,000 / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.4246

Bituminous Underground (0158)

	Counts										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Year	Reported	Awarded	Pending	Denied	Pending Awarded (3) * 30%	Denied Reopened	Denied Awarded	Ultimate Awarded (2)+(5)+(7)	Ultimate Denied (1)-(8)	IBNR	IBNR Awarded (10)xAwd Ratio
2006	# 0	# 0	# 0	# 0	# 0.00	# 0.00	# 0.00	# 0.00	# 0.00	# 0.0000	# 0.0000
2007	-	-	-	-	-	-	-	-	-	-	-
2008	2	1	-	1	-	0.05	0.05	1.05	0.95	-	-
2009	-	-	-	-	-	-	-	-	-	-	-
2010	1	1	-	-	-	-	-	1.00	-	-	-
2011	2	2	-	-	-	-	-	2.00	-	-	-
2012	3	1	-	2	-	0.10	0.10	1.10	1.90	-	-
2013	5	3	1	1	0.30	0.05	0.05	3.35	1.65	-	-
2014	4	2	1	1	0.30	0.05	0.05	2.35	1.65	-	-
2015	6	3	-	3	-	0.15	0.15	3.15	2.85	-	-
2016	4	-	-	4	-	0.20	0.20	0.20	3.80	-	-
2017	-	-	-	-	-	-	-	-	-	-	-
2018	5	1	1	3	0.30	0.15	0.15	1.45	3.55	-	-
2019	1	-	-	1	-	0.05	0.05	0.05	0.95	0.0199	0.0085
2020	2	-	2	-	0.60	-	-	0.60	1.40	0.1318	0.0560
2021	3	2	1	-	0.30	-	-	2.30	0.70	0.2416	0.1026
2022	-	-	-	-	-	-	-	-	-	0.3941	0.1674
2023	-	-	-	-	-	-	-	-	-	0.6219	0.2641
2024	-	-	-	-	-	-	-	-	-	0.8326	0.3535
2025	-	-	-	-	-	-	-	-	-	1.1553	0.4906
Total	38	16	6	16	1.80	0.80	0.80	18.60	19.40	3.3973	1.4425

	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Year	Total Awarded (8)+(11)	Payroll ($M)	Frequency (12)/(13)	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Per 100 Miner Years
2006	# 0.0000	$ 70.4659	-	745	1.507	1,207.0	-
2007	-	79.9043	-	779	1.507	1,308.9	-
2008	1.0500	101.3540	0.0104	807	1.507	1,602.7	0.0655
2009	-	101.3481	-	836	1.507	1,547.0	-
2010	1.0000	125.3936	0.0080	845	1.507	1,893.7	0.0528
2011	2.0000	148.4857	0.0135	858	1.507	2,208.4	0.0906
2012	1.1000	153.6189	0.0072	888	1.507	2,207.6	0.0498
2013	3.3500	145.1463	0.0231	917	1.507	2,019.9	0.1658
2014	2.3500	183.4320	0.0128	932	1.507	2,511.6	0.0936
2015	3.1500	140.5703	0.0224	951	1.507	1,886.2	0.1670
2016	0.2000	118.5455	0.0017	978	1.507	1,546.8	0.0129
2017	-	172.7088	-	995	1.507	2,215.0	-
2018	1.4500	180.5998	0.0080	1,025	1.507	2,248.4	0.0645
2019	0.0585	178.0190	0.0003	1,049	1.507	2,165.6	0.0027
2020	0.6560	139.2175	0.0047	1,081	1.507	1,643.4	0.0399
2021	2.4026	129.3266	0.0186	1,130	1.507	1,460.5	0.1645
2022	0.1674	136.8570	0.0012	1,205	1.507	1,449.3	0.0115
2023	0.2641	153.7927	0.0017	1,273	1.507	1,541.7	0.0171
2024	0.3535	155.4570	0.0023	1,325	1.507	1,497.2	0.0236
2025	0.4906	151.6981	0.0032	1,347	1.507	1,437.1	0.0341
Total	20.0425	2,765.9411	0.0072			35,598.0	0.0563

Sources:
Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) = 40% of Exh. VII-C
Column (13) - Exhibit X-A, Page 3
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) x 1,000,000 / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.4246

Anthracite Surface (0153)

	Counts										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Year	Reported	Awarded	Pending	Denied	Pending Awarded (3) * 30%	Denied Reopened	Denied Awarded	Ultimate Awarded (2)+(5)+(7)	Ultimate Denied (1)-(8)	IBNR	IBNR Awarded (10)xAwd Ratio
2006	# 1	# 0	# 0	# 1	# 0.00	# 0.05	# 0.05	# 0.05	# 0.95	# 0.0000	# 0.0000
2007	2	-	-	2	-	0.10	0.10	0.10	1.90	-	-
2008	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-
2011	1	1	-	-	-	-	-	1.00	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-
2014	1	-	-	1	-	0.05	0.05	0.05	0.95	-	-
2015	-	-	-	-	-	-	-	-	-	-	-
2016	1	-	1	-	0.30	-	-	0.30	0.70	-	-
2017	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-
2021	1	-	1	-	0.30	-	-	0.30	0.70	-	-
2022	-	-	-	-	-	-	-	-	-	-	-
2023	1	-	-	1	-	0.05	0.05	0.05	0.95	-	-
2024	-	-	-	-	-	-	-	-	-	0.0621	0.0264
2025	-	-	-	-	-	-	-	-	-	0.2089	0.0887
Total	8	1	2	5	0.60	0.25	0.25	1.85	6.15	0.2710	0.1151

	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Year	Total Awarded (8)+(11)	Payroll ($M)	Frequency (12)/(13)	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Per 100 Miner Years
2006	# 0.0500	$ 12.0653	0.0041	745	1.126	276.6	0.0181
2007	0.1000	14.8666	0.0067	779	1.126	325.9	0.0307
2008	-	16.2202	-	807	1.126	343.3	-
2009	-	15.8935	-	836	1.126	324.7	-
2010	-	13.3192	-	845	1.126	269.2	-
2011	1.0000	19.5074	0.0513	858	1.126	388.3	0.2575
2012	-	24.7347	-	888	1.126	475.7	-
2013	-	20.7200	-	917	1.126	385.9	-
2014	0.0500	18.9113	0.0026	932	1.126	346.5	0.0144
2015	-	22.2344	-	951	1.126	399.3	-
2016	0.3000	19.2571	0.0156	978	1.126	336.3	0.0892
2017	-	19.0946	-	995	1.126	327.8	-
2018	-	18.3035	-	1,025	1.126	305.0	-
2019	-	20.1652	-	1,049	1.126	328.3	-
2020	-	19.3438	-	1,081	1.126	305.6	-
2021	0.3000	21.0484	0.0143	1,130	1.126	318.1	0.0943
2022	-	26.6402	-	1,205	1.126	377.6	-
2023	0.0500	39.1298	0.0013	1,273	1.126	525.0	0.0095
2024	0.0264	45.7777	0.0006	1,325	1.126	590.1	0.0045
2025	0.0887	51.2855	0.0017	1,347	1.126	650.3	0.0136
Total	1.9651	458.5184	0.0043			7,599.5	0.0259

Sources:
Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) = 40% of Exh. VII-C
Column (13) - Exhibit X-A, Page 3
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) x 1,000,000 / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.4246

Bituminous Surface (0156)

	Counts										
	(1)	(2)	(3)	(4)	(5) Pending Awarded (3) * 30%	(6) Denied Reopened	(7) Denied Awarded	(8) Ultimate Awarded (2)+(5)+(7)	(9) Ultimate Denied (1)-(8)	(10) IBNR	(11) IBNR Awarded (10)xAwd Ratio
Year	Reported	Awarded	Pending	Denied							
2006	# 0	# 0	# 0	# 0	# 0.00	# 0.00	# 0.00	# 0.00	# 0.00	# 0.0000	# 0.0000
2007	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-
2012	2	-	-	2	-	0.10	0.10	0.10	1.90	-	-
2013	-	-	-	-	-	-	-	-	-	-	-
2014	2	1	-	1	-	0.05	0.05	1.05	0.95	-	-
2015	4	1	-	3	-	0.15	0.15	1.15	2.85	-	-
2016	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	0.0110	0.0047
2021	1	-	-	1	-	0.05	0.05	0.05	0.95	0.0283	0.0120
2022	-	-	-	-	-	-	-	-	-	0.0642	0.0273
2023	-	-	-	-	-	-	-	-	-	0.1051	0.0446
2024	1	-	-	1	-	0.05	0.05	0.05	0.95	0.1448	0.0615
2025	-	-	-	-	-	-	-	-	-	0.1561	0.0663
Total	10	2	-	8	-	0.40	0.40	2.40	7.60	0.5095	0.2163

Year	(12) Total Awarded (8)+(11)	(13) Payroll ($M)	(14) Frequency (12)/(13)	(15) Statewide Average Weekly Wage	(16) Adjustment Factor	(17) Estimated Miner Years	(18) Frequency Per 100 Miner Years
2006	# 0.0000	$ 63.7985	-	745	1.126	1,462.6	-
2007	-	64.8081	-	779	1.126	1,420.9	-
2008	-	74.6012	-	807	1.126	1,578.8	-
2009	-	63.3067	-	836	1.126	1,293.3	-
2010	-	74.2552	-	845	1.126	1,500.8	-
2011	-	87.7305	-	858	1.126	1,746.3	-
2012	0.1000	77.8905	0.0013	888	1.126	1,498.1	0.0067
2013	-	62.7181	-	917	1.126	1,168.1	-
2014	1.0500	55.3686	0.0190	932	1.126	1,014.6	0.1035
2015	1.1500	42.0001	0.0274	951	1.126	754.3	0.1525
2016	-	30.1312	-	978	1.126	526.2	-
2017	-	34.2490	-	995	1.126	587.9	-
2018	-	36.3052	-	1,025	1.126	604.9	-
2019	-	36.5036	-	1,049	1.126	594.3	-
2020	0.0047	27.9895	0.0002	1,081	1.126	442.2	0.0011
2021	0.0620	29.8722	0.0021	1,130	1.126	451.5	0.0137
2022	0.0273	33.6910	0.0008	1,205	1.126	477.5	0.0057
2023	0.0446	35.2503	0.0013	1,273	1.126	472.9	0.0094
2024	0.1115	32.4433	0.0034	1,325	1.126	418.2	0.0267
2025	0.0663	25.0489	0.0026	1,347	1.126	317.6	0.0209
Total	2.6163	987.9617	0.0026			18,331.0	0.0143

Sources:
Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) = 40% of Exh. VII-C
Column (13) - Exhibit X-A, Page 3
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) x 1,000,000 / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.4246

Four Standard Classes

	Counts										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Year	Reported	Awarded	Pending	Denied	Pending Awarded (3) * 30%	Denied Reopened	Denied Awarded	Ultimate Awarded (2)+(5)+(7)	Ultimate Denied (1)-(8)	IBNR	IBNR Awarded (10)xAwd Ratio
2006	# 1	# 0	# 0	# 1	# 0.00	# 0.05	# 0.05	# 0.05	# 0.95	# 0.0000	# 0.0000
2007	2	-	-	2	-	0.10	0.10	0.10	1.90	-	-
2008	2	1	-	1	-	0.05	0.05	1.05	0.95	-	-
2009	-	-	-	-	-	-	-	-	-	-	-
2010	1	1	-	-	-	-	-	1.00	-	-	-
2011	3	3	-	-	-	-	-	3.00	-	-	-
2012	5	1	-	4	-	0.20	0.20	1.20	3.80	-	-
2013	6	4	1	1	0.30	0.05	0.05	4.35	1.65	-	-
2014	7	3	1	3	0.30	0.15	0.15	3.45	3.55	-	-
2015	10	4	-	6	-	0.30	0.30	4.30	5.70	-	-
2016	5	-	1	4	0.30	0.20	0.20	0.50	4.50	-	-
2017	-	-	-	-	-	-	-	-	-	-	-
2018	5	1	1	3	0.30	0.15	0.15	1.45	3.55	-	-
2019	1	-	-	1	-	0.05	0.05	0.05	0.95	0.0199	0.0085
2020	2	-	2	-	0.60	-	-	0.60	1.40	0.1428	0.0606
2021	5	2	2	1	0.60	0.05	0.05	2.65	2.35	0.2698	0.1146
2022	-	-	-	-	-	-	-	-	-	0.4584	0.1946
2023	1	-	-	1	-	0.05	0.05	0.05	0.95	0.7271	0.3087
2024	1	-	-	1	-	0.05	0.05	0.05	0.95	1.0395	0.4414
2025	-	-	-	-	-	-	-	-	-	1.5400	0.6539
Total	57	20	8	29	2.40	1.45	1.45	23.85	33.15	4.1976	1.7823

	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Year	Total Awarded (8)+(11)	Payroll ($M)	Frequency (12)/(13)	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Per 100 Miner Years
2006	# 0.0500	$ 147.7722	0.0003	745		2,979.3	0.0017
2007	0.1000	161.2415	0.0006	779		3,092.1	0.0032
2008	1.0500	194.3121	0.0054	807		3,570.0	0.0294
2009	-	181.8842	-	836		3,192.3	-
2010	1.0000	214.2676	0.0047	845		3,690.0	0.0271
2011	3.0000	256.9815	0.0117	858		4,368.0	0.0687
2012	1.2000	257.2734	0.0047	888		4,201.2	0.0286
2013	4.3500	228.9663	0.0190	917		3,581.0	0.1215
2014	3.4500	257.9707	0.0134	932		3,877.4	0.0890
2015	4.3000	205.0591	0.0210	951		3,044.4	0.1412
2016	0.5000	168.0976	0.0030	978		2,412.2	0.0207
2017	-	226.3048	-	995		3,135.0	-
2018	1.4500	235.3918	0.0062	1,025		3,161.4	0.0459
2019	0.0585	234.8672	0.0002	1,049		3,091.1	0.0019
2020	0.6606	186.8505	0.0035	1,081		2,395.9	0.0276
2021	2.7646	180.4797	0.0153	1,130		2,233.6	0.1238
2022	0.1946	197.2616	0.0010	1,205		2,305.4	0.0084
2023	0.3587	228.4257	0.0016	1,273		2,543.0	0.0141
2024	0.4914	233.8522	0.0021	1,325		2,507.7	0.0196
2025	0.6539	228.2772	0.0029	1,347		2,408.1	0.0272
Total	25.6323	4,225.5369	0.0061			61,789.1	0.0415

Sources:
Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) = 40% of Exh. VII-C
Column (13) = Sum of Pages 1 to 4
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) x 1,000,000 / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.4246

Coke (0154)

	Counts										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Year	Reported	Awarded	Pending	Denied	Pending Awarded (3) * 30%	Denied Reopened	Denied Awarded	Ultimate Awarded (2)+(5)+(7)	Ultimate Denied (1)-(8)	IBNR	IBNR Awarded (10)xAwd Ratio
2006	# 0	# 0	# 0	# 0	# 0.00	# 0.00	# 0.00	# 0.00	# 0.00	# 0.0000	# 0.0000
2007	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	0.0001	0.0000
2020	-	-	-	-	-	-	-	-	-	0.0001	0.0000
2021	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	0.0002	0.0001

	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Year	Total Awarded (8)+(11)	Payroll ($M)	Frequency (12)/(13)	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Per 100 Miner Years
2006	# 0.0000	$ 12.7374	-	745	1.126	292.0	-
2007	-	13.6699	-	779	1.126	299.7	-
2008	-	9.7611	-	807	1.126	206.6	-
2009	-	5.1736	-	836	1.126	105.7	-
2010	-	5.4357	-	845	1.126	109.9	-
2011	-	3.5991	-	858	1.126	71.6	-
2012	-	5.7381	-	888	1.126	110.4	-
2013	-	4.7919	-	917	1.126	89.2	-
2014	-	4.4644	-	932	1.126	81.8	-
2015	-	4.3404	-	951	1.126	77.9	-
2016	-	4.4351	-	978	1.126	77.5	-
2017	-	4.5661	-	995	1.126	78.4	-
2018	-	4.4847	-	1,025	1.126	74.7	-
2019	0.0000	4.5199	0.0000	1,049	1.126	73.6	0.0000
2020	0.0000	0.3136	0.0001	1,081	1.126	5.0	0.0007
2021	-	-	-	1,130	1.126	-	-
2022	-	-	-	1,205	1.126	-	-
2023	-	-	-	1,273	1.126	-	-
2024	-	-	-	1,325	1.126	-	-
2025	-	-	-	1,347	1.126	-	-
Total	0.0001	88.0310	0.0000			1,754.0	0.0000

Sources:
Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) = 40% of Exh. VII-C
Column (13) - Exhibit X-A, Page 3
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) x 1,000,000 / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.4246

Auger (0157)

	Counts										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Year	Reported	Awarded	Pending	Denied	Pending Awarded (3) * 30%	Denied Reopened	Denied Awarded	Ultimate Awarded (2)+(5)+(7)	Ultimate Denied (1)-(8)	IBNR	IBNR Awarded (10)xAwd Ratio
2006	# 0	# 0	# 0	# 0	# 0.00	# 0.00	# 0.00	# 0.00	# 0.00	# 0.0000	# 0.0000
2007	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	0.0001	0.0000
2021	-	-	-	-	-	-	-	-	-	0.0002	0.0001
2022	-	-	-	-	-	-	-	-	-	0.0005	0.0002
2023	-	-	-	-	-	-	-	-	-	0.0006	0.0003
2024	-	-	-	-	-	-	-	-	-	0.0007	0.0003
2025	-	-	-	-	-	-	-	-	-	0.0007	0.0003
Total	-	-	-	-	-	-	-	-	-	0.0028	0.0012

	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Year	Total Awarded (8)+(11)	Payroll ($M)	Frequency (12)/(13)	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Per 100 Miner Years
2006	# 0.0000	$ 1.0668	-	745	1.126	24.5	-
2007	-	1.1212	-	779	1.126	24.6	-
2008	-	2.5068	-	807	1.126	53.1	-
2009	-	0.9470	-	836	1.126	19.3	-
2010	-	0.8275	-	845	1.126	16.7	-
2011	-	1.1763	-	858	1.126	23.4	-
2012	-	0.8082	-	888	1.126	15.5	-
2013	-	1.0469	-	917	1.126	19.5	-
2014	-	0.8616	-	932	1.126	15.8	-
2015	-	0.6548	-	951	1.126	11.8	-
2016	-	0.3928	-	978	1.126	6.9	-
2017	-	0.5663	-	995	1.126	9.7	-
2018	-	0.6001	-	1,025	1.126	10.0	-
2019	-	0.5932	-	1,049	1.126	9.7	-
2020	0.0000	0.3952	0.0001	1,081	1.126	6.2	0.0005
2021	0.0001	0.4130	0.0002	1,130	1.126	6.2	0.0011
2022	0.0002	0.7532	0.0003	1,205	1.126	10.7	0.0021
2023	0.0003	0.5758	0.0004	1,273	1.126	7.7	0.0033
2024	0.0003	0.5092	0.0006	1,325	1.126	6.6	0.0046
2025	0.0003	0.3682	0.0008	1,347	1.126	4.7	0.0061
Total	0.0012	16.1841	0.0001			302.6	0.0004

Sources:
Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) = 40% of Exh. VII-C
Column (13) - Exhibit X-A, Page 3
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) x 1,000,000 / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.4246

Anthracite Co-Gen (0181)

	Counts										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
					Pending Awarded			Ultimate Awarded	Ultimate Denied		IBNR Awarded
Year	Reported	Awarded	Pending	Denied	(3) * 30%	Denied Reopened	Denied Awarded	(2)+(5)+(7)	(1)-(8)	IBNR	(10)xAwd Ratio
2006	# 0	# 0	# 0	# 0	# 0.00	# 0.00	# 0.00	# 0.00	# 0.00	# 0.0000	# 0.0000
2007	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-
2019	1	-	1	-	0.30	-	-	0.30	0.70	0.0003	0.0001
2020	-	-	-	-	-	-	-	-	-	0.0030	0.0013
2021	-	-	-	-	-	-	-	-	-	0.0063	0.0027
2022	-	-	-	-	-	-	-	-	-	0.0104	0.0044
2023	-	-	-	-	-	-	-	-	-	0.0179	0.0076
2024	-	-	-	-	-	-	-	-	-	0.0252	0.0107
2025	-	-	-	-	-	-	-	-	-	0.0351	0.0149
Total	1	-	1	-	0.30	-	-	0.30	0.70	0.0981	0.0417

	(12)	(13)	(14)	(15)	(16)	(17)	(18)
	Total Awarded	Payroll	Frequency	Statewide Average	Adjustment	Estimated Miner	Frequency Per 100
Year	(8)+(11)	($M)	(12)/(13)	Weekly Wage	Factor	Years	Miner Years
2006	# 0.0000	$ 8.4125	# 0.0000	745	1.126	192.9	-
2007	-	9.1867	-	779	1.126	201.4	-
2008	-	7.5214	-	807	1.126	159.2	-
2009	-	7.5347	-	836	1.126	153.9	-
2010	-	7.9580	-	845	1.126	160.8	-
2011	-	10.9816	-	858	1.126	218.6	-
2012	-	9.3118	-	888	1.126	179.1	-
2013	-	7.6308	-	917	1.126	142.1	-
2014	-	8.3609	-	932	1.126	153.2	-
2015	-	9.5548	-	951	1.126	171.6	-
2016	-	7.9533	-	978	1.126	138.9	-
2017	-	7.7936	-	995	1.126	133.8	-
2018	-	10.0538	-	1,025	1.126	167.5	-
2019	0.3001	6.8075	0.0441	1,049	1.126	110.8	0.2709
2020	0.0013	6.9033	0.0002	1,081	1.126	109.1	0.0012
2021	0.0027	7.7863	0.0003	1,130	1.126	117.7	0.0023
2022	0.0044	8.0661	0.0005	1,205	1.126	114.3	0.0039
2023	0.0076	10.1977	0.0007	1,273	1.126	136.8	0.0055
2024	0.0107	10.5468	0.0010	1,325	1.126	135.9	0.0079
2025	0.0149	11.3341	0.0013	1,347	1.126	143.7	0.0104
Total	0.3417	173.8957	0.0020			3,041.3	0.0112

Sources:
Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) = 40% of Exh. VII-C
Column (13) - Exhibit X-A, Page 3
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) x 1,000,000 / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.4246

Bituminous Co-Gen (0182)

	Counts										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
					Pending Awarded			Ultimate Awarded	Ultimate Denied		IBNR Awarded
Year	Reported	Awarded	Pending	Denied	(3) * 30%	Denied Reopened	Denied Awarded	(2)+(5)+(7)	(1)-(8)	IBNR	(10)xAwd Ratio
2006	# 0	# 0	# 0	# 0	# 0.00	# 0.00	# 0.00	# 0.00	# 0.00	# 0.0000	# 0.0000
2007	1	-	-	1	-	0.05	0.05	0.05	0.95	-	-
2008	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	0.0002	0.0001
2020	-	-	-	-	-	-	-	-	-	0.0025	0.0011
2021	-	-	-	-	-	-	-	-	-	0.0055	0.0023
2022	-	-	-	-	-	-	-	-	-	0.0122	0.0052
2023	-	-	-	-	-	-	-	-	-	0.0256	0.0109
2024	-	-	-	-	-	-	-	-	-	0.0373	0.0158
2025	-	-	-	-	-	-	-	-	-	0.0598	0.0254
Total	1	-	-	1	-	0.05	0.05	0.05	0.95	0.1432	0.0608

	(12)	(13)	(14)	(15)	(16)	(17)	(18)
	Total Awarded	Payroll	Frequency	Statewide Average	Adjustment	Estimated Miner	Frequency Per 100
Year	(8)+(11)	($M)	(12)/(13)	Weekly Wage	Factor	Years	Miner Years
2006	# 0.0000	$ 9.4236	# 0.0000	745	1.126	216.0	-
2007	0.0500	10.8291	0.0046	779	1.126	237.4	0.0211
2008	-	8.4819	-	807	1.126	179.5	-
2009	-	7.8664	-	836	1.126	160.7	-
2010	-	8.7327	-	845	1.126	176.5	-
2011	-	9.1024	-	858	1.126	181.2	-
2012	-	9.0477	-	888	1.126	174.0	-
2013	-	10.3559	-	917	1.126	192.9	-
2014	-	11.7212	-	932	1.126	214.8	-
2015	-	11.7482	-	951	1.126	211.0	-
2016	-	11.3276	-	978	1.126	197.8	-
2017	-	11.4351	-	995	1.126	196.3	-
2018	-	12.0433	-	1,025	1.126	200.7	-
2019	0.0001	11.8189	0.0000	1,049	1.126	192.4	0.0001
2020	0.0011	10.6785	0.0001	1,081	1.126	168.7	0.0006
2021	0.0023	12.2828	0.0002	1,130	1.126	185.6	0.0013
2022	0.0052	17.3829	0.0003	1,205	1.126	246.4	0.0021
2023	0.0109	24.2350	0.0004	1,273	1.126	325.1	0.0033
2024	0.0158	26.0221	0.0006	1,325	1.126	335.4	0.0047
2025	0.0254	32.2186	0.0008	1,347	1.126	408.5	0.0062
Total	0.1108	266.7539	0.0004			4,400.9	0.0025

Sources:
Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) = 40% of Exh. VII-C
Column (13) - Exhibit X-A, Page 3
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) x 1,000,000 / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.4246

Anthracite Prep-Plant (0183)

	Counts										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Year	Reported	Awarded	Pending	Denied	Pending Awarded (3) * 30%	Denied Reopened	Denied Awarded	Ultimate Awarded (2)+(5)+(7)	Ultimate Denied (1)-(8)	IBNR	IBNR Awarded (10)xAwd Ratio
2006	# 0	# 0	# 0	# 0	# 0.00	# 0.00	# 0.00	# 0.00	# 0.00	# 0.0000	# 0.0000
2007	1	-	-	1	-	0.05	0.05	0.05	0.95	-	-
2008	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-
2010	1	1	-	-	-	-	-	1.00	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-
2014	1	-	1	-	0.30	-	-	0.30	0.70	-	-
2015	1	1	-	-	-	-	-	1.00	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	0.0011	0.0005
2020	2	1	-	1	-	0.05	0.05	1.05	0.95	0.0116	0.0049
2021	-	-	-	-	-	-	-	-	-	0.0231	0.0098
2022	-	-	-	-	-	-	-	-	-	0.0414	0.0176
2023	-	-	-	-	-	-	-	-	-	0.0740	0.0314
2024	-	-	-	-	-	-	-	-	-	0.1262	0.0536
2025	-	-	-	-	-	-	-	-	-	0.1819	0.0772
Total	6	3	1	2	0.30	0.10	0.10	3.40	2.60	0.4592	0.1950

	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Year	Total Awarded (8)+(11)	Payroll ($M)	Frequency (12)/(13)	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Per 100 Miner Years
2006	# 0.0000	$ 4.8859	# 0.0000	745	1.126	112.0	-
2007	0.0500	5.8173	0.0086	779	1.126	127.5	0.0392
2008	-	5.7335	-	807	1.126	121.3	-
2009	-	6.2646	-	836	1.126	128.0	-
2010	1.0000	4.8769	0.2050	845	1.126	98.6	1.0142
2011	-	6.1233	-	858	1.126	121.9	-
2012	-	7.5690	-	888	1.126	145.6	-
2013	-	7.0749	-	917	1.126	131.8	-
2014	0.3000	6.5215	0.0460	932	1.126	119.5	0.2510
2015	1.0000	6.1966	0.1614	951	1.126	111.3	0.8985
2016	-	5.5430	-	978	1.126	96.8	-
2017	-	6.0568	-	995	1.126	104.0	-
2018	-	6.9168	-	1,025	1.126	115.2	-
2019	0.0005	10.8292	0.0000	1,049	1.126	176.3	0.0003
2020	1.0549	10.6713	0.0989	1,081	1.126	168.6	0.6257
2021	0.0098	11.3591	0.0009	1,130	1.126	171.7	0.0057
2022	0.0176	13.3191	0.0013	1,205	1.126	188.8	0.0093
2023	0.0314	17.6745	0.0018	1,273	1.126	237.1	0.0133
2024	0.0536	22.0766	0.0024	1,325	1.126	284.6	0.0188
2025	0.0772	24.6423	0.0031	1,347	1.126	312.4	0.0247
Total	3.5950	190.1522	0.0189			3,073.0	0.1170

Sources:
Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) = 40% of Exh. VII-C
Column (13) - Exhibit X-A, Page 3
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) x 1,000,000 / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.4246

Bituminous Prep-Plant (0184)

	Counts										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Year	Reported	Awarded	Pending	Denied	Pending Awarded (3) * 30%	Denied Reopened	Denied Awarded	Ultimate Awarded (2)+(5)+(7)	Ultimate Denied (1)-(8)	IBNR	IBNR Awarded (10)xAwd Ratio
2006	# 0	# 0	# 0	# 0	# 0.00	# 0.00	# 0.00	# 0.00	# 0.00	# 0.0000	# 0.0000
2007	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	0.0008	0.0003
2020	-	-	-	-	-	-	-	-	-	0.0077	0.0033
2021	-	-	-	-	-	-	-	-	-	0.0160	0.0068
2022	-	-	-	-	-	-	-	-	-	0.0285	0.0121
2023	-	-	-	-	-	-	-	-	-	0.0460	0.0195
2024	-	-	-	-	-	-	-	-	-	0.0641	0.0272
2025	-	-	-	-	-	-	-	-	-	0.0790	0.0335
Total	-	-	-	-	-	-	-	-	-	0.2420	0.1028

	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Year	Total Awarded (8)+(11)	Payroll ($M)	Frequency (12)/(13)	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Per 100 Miner Years
2006	# 0.0000	$ 17.0510	# 0.0000	745	1.507	292.1	-
2007	-	18.8952	-	779	1.507	309.5	-
2008	-	21.2503	-	807	1.507	336.0	-
2009	-	19.8280	-	836	1.507	302.7	-
2010	-	26.3131	-	845	1.507	397.4	-
2011	-	35.1551	-	858	1.507	522.9	-
2012	-	34.2117	-	888	1.507	491.6	-
2013	-	33.6400	-	917	1.507	468.1	-
2014	-	31.8544	-	932	1.507	436.2	-
2015	-	24.3206	-	951	1.507	326.3	-
2016	-	20.0794	-	978	1.507	262.0	-
2017	-	28.8035	-	995	1.507	369.4	-
2018	-	32.1999	-	1,025	1.507	400.9	-
2019	0.0003	36.1173	0.0000	1,049	1.507	439.4	0.0001
2020	0.0033	33.5622	0.0001	1,081	1.507	396.2	0.0008
2021	0.0068	35.6842	0.0002	1,130	1.507	403.0	0.0017
2022	0.0121	40.6142	0.0003	1,205	1.507	430.1	0.0028
2023	0.0195	43.5066	0.0004	1,273	1.507	436.1	0.0045
2024	0.0272	44.7102	0.0006	1,325	1.507	430.6	0.0063
2025	0.0335	42.5291	0.0008	1,347	1.507	402.9	0.0083
Total	0.1028	620.3260	0.0002			7,853.4	0.0013

Sources:
Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) = 40% of Exh. VII-C
Column (13) - Exhibit X-A, Page 3
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) x 1,000,000 / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.4246

Total Other Classes

	Counts										
	(1)	(2)	(3)	(4)	(5) Pending Awarded	(6)	(7)	(8) Ultimate Awarded	(9) Ultimate Denied	(10)	(11) IBNR Awarded
Year	Reported	Awarded	Pending	Denied	(3) * 30%	Denied Reopened	Denied Awarded	(2)+(5)+(7)	(1)-(8)	IBNR	(10)xAwd Ratio
2006	# 0	# 0	# 0	# 0	# 0.00	# 0.00	# 0.00	# 0.00	# 0.00	# 0.0000	# 0.0000
2007	2	-	-	2	-	0.10	0.10	0.10	1.90	-	-
2008	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-
2010	1	1	-	-	-	-	-	1.00	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-
2014	1	-	1	-	0.30	-	-	0.30	0.70	-	-
2015	1	1	-	-	-	-	-	1.00	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-
2019	1	-	1	-	0.30	-	-	0.30	0.70	0.0025	0.0011
2020	2	1	-	1	-	0.05	0.05	1.05	0.95	0.0249	0.0106
2021	-	-	-	-	-	-	-	-	-	0.0511	0.0217
2022	-	-	-	-	-	-	-	-	-	0.0930	0.0395
2023	-	-	-	-	-	-	-	-	-	0.1640	0.0697
2024	-	-	-	-	-	-	-	-	-	0.2535	0.1076
2025	-	-	-	-	-	-	-	-	-	0.3564	0.1513
Total	8	3	2	3	0.60	0.15	0.15	3.75	4.25	0.9454	0.4014

Year	(12) Total Awarded (8)+(11)	(13) Payroll ($M)	(14) Frequency (12)/(13)	(15) Statewide Average Weekly Wage	(16) Adjustment Factor	(17) Estimated Miner Years	(18) Frequency Per 100 Miner Years
2006	# 0.0000	$ 53.5772	# 0.0000	745		1,129.5	-
2007	0.1000	59.5194	0.0017	779		1,200.1	0.0083
2008	-	55.2550	-	807		1,055.7	-
2009	-	47.6143	-	836		870.3	-
2010	1.0000	54.1439	0.0185	845		959.9	0.1042
2011	-	66.1378	-	858		1,139.6	-
2012	-	66.6865	-	888		1,116.2	-
2013	-	64.5404	-	917		1,043.6	-
2014	0.3000	63.7840	0.0047	932		1,021.3	0.0294
2015	1.0000	56.8154	0.0176	951		909.9	0.1099
2016	-	49.7312	-	978		779.9	-
2017	-	59.2214	-	995		891.6	-
2018	-	66.2986	-	1,025		969.0	-
2019	0.3011	70.6860	0.0043	1,049		1,002.2	0.0300
2020	1.0606	62.5241	0.0170	1,081		853.8	0.1242
2021	0.0217	67.5254	0.0003	1,130		884.2	0.0025
2022	0.0395	80.1355	0.0005	1,205		990.3	0.0040
2023	0.0697	96.1896	0.0007	1,273		1,142.8	0.0061
2024	0.1076	103.8649	0.0010	1,325		1,193.1	0.0090
2025	0.1513	111.0923	0.0014	1,347		1,272.2	0.0119
Total	4.1514	1,355.3429	0.0031			20,425.2	0.0203

Sources:
Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) = 40% of Exh. VII-C
Column (13) = Sum of Pages 6 to 11
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) x 1,000,000 / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.4246

Grand Total

	Counts										
	(1)	(2)	(3)	(4)	(5) Pending Awarded	(6)	(7)	(8) Ultimate Awarded	(9) Ultimate Denied	(10)	(11) IBNR Awarded
Year	Reported	Awarded	Pending	Denied	(3) * 30%	Denied Reopened	Denied Awarded	(2)+(5)+(7)	(1)-(8)	IBNR	(10)xAwd Ratio
2006	# 1	# 0	# 0	# 1	# 0.00	# 0.05	# 0.05	# 0.05	# 0.95	# 0.0000	# 0.0000
2007	4	-	-	4	-	0.20	0.20	0.20	3.80	-	-
2008	2	1	-	1	-	0.05	0.05	1.05	0.95	-	-
2009	-	-	-	-	-	-	-	-	-	-	-
2010	2	2	-	-	-	-	-	2.00	-	-	-
2011	3	3	-	-	-	-	-	3.00	-	-	-
2012	5	1	-	4	-	0.20	0.20	1.20	3.80	-	-
2013	6	4	1	1	0.30	0.05	0.05	4.35	1.65	-	-
2014	8	3	2	3	0.60	0.15	0.15	3.75	4.25	-	-
2015	11	5	-	6	-	0.30	0.30	5.30	5.70	-	-
2016	5	-	1	4	0.30	0.20	0.20	0.50	4.50	-	-
2017	-	-	-	-	-	-	-	-	-	-	-
2018	5	1	1	3	0.30	0.15	0.15	1.45	3.55	-	-
2019	2	-	1	1	0.30	0.05	0.05	0.35	1.65	0.0224	0.0095
2020	4	1	2	1	0.60	0.05	0.05	1.65	2.35	0.1677	0.0712
2021	5	2	2	1	0.60	0.05	0.05	2.65	2.35	0.3209	0.1363
2022	-	-	-	-	-	-	-	-	-	0.5514	0.2341
2023	1	-	-	1	-	0.05	0.05	0.05	0.95	0.8911	0.3784
2024	1	-	-	1	-	0.05	0.05	0.05	0.95	1.2931	0.5490
2025	-	-	-	-	-	-	-	-	-	1.8964	0.8052
Total	65	23	10	32	3.00	1.60	1.60	27.60	37.40	5.1430	2.1837

Year	(12) Total Awarded (8)+(11)	(13) Payroll ($M)	(14) Frequency (12)/(13)	(15) Statewide Average Weekly Wage	(16) Adjustment Factor	(17) Estimated Miner Years	(18) Frequency Per 100 Miner Years
2006	# 0.0500	$ 201.3494	# 0.0002	745		4,108.8	0.0012
2007	0.2000	220.7609	0.0009	779		4,292.2	0.0047
2008	1.0500	249.5671	0.0042	807		4,625.7	0.0227
2009	-	229.4985	-	836		4,062.6	-
2010	2.0000	268.4115	0.0075	845		4,649.9	0.0430
2011	3.0000	323.1193	0.0093	858		5,507.6	0.0545
2012	1.2000	323.9599	0.0037	888		5,317.4	0.0226
2013	4.3500	293.5067	0.0148	917		4,624.6	0.0941
2014	3.7500	321.7547	0.0117	932		4,898.7	0.0766
2015	5.3000	261.8745	0.0202	951		3,954.3	0.1340
2016	0.5000	217.8288	0.0023	978		3,192.1	0.0157
2017	-	285.5262	-	995		4,026.6	-
2018	1.4500	301.6904	0.0048	1,025		4,130.4	0.0351
2019	0.3595	305.5532	0.0012	1,049		4,093.3	0.0088
2020	1.7212	249.3746	0.0069	1,081		3,249.7	0.0530
2021	2.7863	248.0051	0.0112	1,130		3,117.8	0.0894
2022	0.2341	277.3971	0.0008	1,205		3,295.7	0.0071
2023	0.4284	324.6153	0.0013	1,273		3,685.8	0.0116
2024	0.5990	337.7171	0.0018	1,325		3,700.8	0.0162
2025	0.8052	339.3695	0.0024	1,347		3,680.3	0.0219
Total	29.7837	5,580.8798	0.0053			82,214.3	0.0362

Sources:
Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) = 40% of Exh. VII-C
Column (13) = Sum of Pages 5 & 12
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) x 1,000,000 / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.4246

Coal Mine Compensation Rating Bureau

Summary of Individual Claim Detail for Federal Basic

Claims from Exposure Years 1990 to 2025

	Federal Basic Severities		
	Indemnity	Medical	Total
Underground Anthracite Class 160			
Total	11,689,637	3,594,496	15,284,133
Number of Claims	28	28	28
Average	417,487	128,375	545,862
Underground Bituminous Class 158			
Total	50,800,496	15,403,890	66,204,386
Number of Claims	140	140	140
Average	362,861	110,028	472,888
Surface Anthracite Class 153			
Total	18,527,406	5,196,703	23,724,109
Number of Claims	52	52	52
Average	356,296	99,937	456,233
Surface Bituminous Class 156			
Total	26,905,794	7,628,763	34,534,557
Number of Claims	82	82	82
Average	328,119	93,034	421,153
Four Standard Classes Combined			
Total	107,923,333	31,823,852	139,747,185
Number of Claims	302	302	302
Average	357,362	105,377	462,739
Other Classes			
Total	12,516,385	4,020,595	16,536,980
Number of Claims	34	34	34
Average	368,129	118,253	486,382
All Classes Combined			
Total	120,439,718	35,844,447	156,284,165
Number of Claims	336	336	336
Average	358,452	106,680	465,131

Source: Exhibit IX-B

Classification		Class Code	(1) Estimated Miner Years 2016-2025	(2) Claim Frequency Per 100 Miner Years Approved (Eff 4/1/2026)	(3) Trended to 4/1/2027	(4) Indicated (Eff 4/1/2027)	(5) Credibility Expected Awarded Claims	(6) Credibility Factor	(7) Claim Frequency Indicated w/ Credibility	(8) Change in Indication After Cred.	(9) Payroll 2016-2025	(10) Frequency Per $1M Payroll
Underground:	Anthracite	0160	31.1	3.972353	3.972353	3.692374	1.235	0.164	3.926436	-1.2%	2,056,320	0.593838
	Bituminous	0158	17,205.0	0.150176	0.150176	0.166466	25.838	0.751	0.162410	8.1%	1,516,221,984	0.018429
Surface:	Anthracite	0153	4,064.1	0.184104	0.184104	0.101906	7.482	0.404	0.150896	-18.0%	280,045,840	0.021898
	Bituminous	0156	4,893.2	0.111578	0.111578	0.042039	5.460	0.345	0.087587	-21.5%	321,484,234	0.013331
Four Standard Classifications			26,193.4	0.152768	0.152768	0.137391	40.015		0.151115		2,119,808,378	0.018673
	Coke	0154	309.1	0.011693	0.011693	0.008973	0.036	0.028	0.011617	-0.6%	18,319,373	0.001960
	Auger	0157	78.4	0.057043	0.057043	0.035646	0.045	0.031	0.056380	-1.2%	5,167,109	0.008554
Co-Gen:	Anthracite	0181	1,308.5	0.071587	0.071587	0.143295	0.937	0.143	0.081841	14.3%	87,442,542	0.012247
	Bituminous	0182	2,456.9	0.032097	0.032097	0.023164	0.789	0.131	0.030927	-3.6%	169,444,700	0.004484
Prep Plants:	Anthracite	0183	1,855.5	0.091683	0.091683	0.076829	1.701	0.193	0.088816	-3.1%	129,088,462	0.012766
	Bituminous	0184	3,970.6	0.057855	0.057855	0.079182	2.297	0.224	0.062632	8.3%	357,806,521	0.006950
Other Classes			9,979.0	0.058168	0.058168	0.070843	5.805		0.060584		767,268,707	0.007879
Total			36,172.4	0.126670	0.126670	0.119032	45.820		0.126140		2,887,077,085	0.015804

Source: Column (1) – Exhibit VIII-B-2
Column (2) – Exhibit VIII-B-1, Page 4
Column (3) – Column (2) trended to 4/1/2027 @ 0.0%
Column (4) – Exhibit VIII-B-1, Page 3
Column (5) = (1) times (3) divided by 100
Column (6) = [(5) divided by 45.820] ^ (0.5)
Column (7) = (4) times (6) plus [(3) times (1-(6)]
Column (8) = (7) divided by (2) minus 1.0
Column (9) – Exhibit X-A, Page 3
Column (10) = (7) times (1) divided by [(9) times 10,000]
Totals and Subtotals for Columns (2), (3), (4) and (7) are weighted using Column (1).

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[08-B-1.2026-09-28.xlsx]08-B-1-1
Run: September 28, 2026 - 10:39:53 AM
Effective Date: 4/1/2027

Checksum:8,661,386,410.475880

Classification		Class Code	(1) Estimated Miner Years 2016-2025	(2) Claim Frequency Per 100 Miner Years Approved (Eff 4/1/2026)	(3) Trended to 4/1/2027	(4) Indicated (Eff 4/1/2027)	(5) Credibility Expected Awarded Claims	(6) Credibility Factor	(7) Claim Frequency Indicated w/ Credibility	(8) Change in Indication After Cred.	(9) Payroll 2016-2025	(10) Claim Freq. Per $1M Payroll
Underground:	Anthracite	0160	31.1	0.427414	0.427414	0.136621	0.133	0.089	0.401533	-6.1%	2,056,320	0.060728
	Bituminous	0158	17,205.0	0.059960	0.059960	0.054333	10.316	0.787	0.055532	-7.4%	1,516,221,984	0.006301
Surface:	Anthracite	0153	4,064.1	0.040140	0.040140	0.039558	1.631	0.313	0.039958	-0.5%	280,045,840	0.005799
	Bituminous	0156	4,893.2	0.027996	0.027996	0.019060	1.370	0.287	0.025431	-9.2%	321,484,234	0.003871
Four Standard Classifications			26,193.4	0.051350	0.051350	0.045549	13.450		0.047903		2,119,808,378	0.005919
	Coke	0154	309.1	0.004362	0.004362	0.000215	0.013	0.028	0.004246	-2.7%	18,319,373	0.000716
	Auger	0157	78.4	0.010149	0.010149	0.002734	0.008	0.022	0.009986	-1.6%	5,167,109	0.001515
Co-Gen:	Anthracite	0181	1,308.5	0.017929	0.017929	0.029806	0.235	0.119	0.019342	7.9%	87,442,542	0.002894
	Bituminous	0182	2,456.9	0.007859	0.007859	0.003335	0.193	0.108	0.007370	-6.2%	169,444,700	0.001069
Prep Plants:	Anthracite	0183	1,855.5	0.120253	0.120253	0.092896	2.231	0.366	0.110240	-8.3%	129,088,462	0.015846
	Bituminous	0184	3,970.6	0.012898	0.012898	0.013653	0.512	0.175	0.013030	1.0%	357,806,521	0.001446
Other Classes			9,979.0	0.031993	0.031993	0.027463	3.192		0.030243		767,268,707	0.003933
Total			36,172.4	0.046010	0.046010	0.040559	16.642		0.043031		2,887,077,085	0.005391

Source: Column (1) – Exhibit VIII-B-2
Column (2) – Exhibit VIII-B-1, Page 6
Column (3) – Column (2) trended to 4/1/2027 @ 0.0%
Column (4) – Exhibit VIII-B-1, Page 5
Column (5) = (1) times (3) divided by 100
Column (6) = [(5) divided by 16.642] ^ (0.5)
Column (7) = (4) times (6) plus [(3) times (1-(6)]
Column (8) = (7) divided by (2) minus 1.0
Column (9) – Exhibit X-A, Page 3
Column (10) = (7) times (1) divided by [(9) times 10,000]
Totals and Subtotals for Columns (2), (3), (4) and (7) are weighted using Column (1).

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[08-B-1.2026-09-28.xlsx]08-B-1-2
Run: September 28, 2026 - 10:39:53 AM
Effective Date: 4/1/2027

Checksum:8,661,386,305.234680

Classification		Class Code	(1) Estimated Miner Years 2025	(2) Approved Frequency Equivalent Per 100 Miner Years 4/1/2026	(3) Modeled Indication	(4) Experience Indication	(5) Weighted Average of Cols. (3) & (4)	(6) Percent Change
Underground:	Anthracite	0160	3.1	3.972353	3.810905	3.652863	3.692374	-7.05%
	Bituminous	0158	1,437.1	0.150176	0.227842	0.146008	0.166466	10.85%
Surface:	Anthracite	0153	650.3	0.184104	0.148510	0.086372	0.101906	-44.65%
	Bituminous	0156	317.6	0.111578	0.056620	0.037179	0.042039	-62.32%
Four Standard Classifications			2,408.1	0.159168	0.188449	0.120065	0.137160	-13.83%
	Coke	0154	0.0	0.011693	0.011481	0.008137	0.008973	-23.26%
	Auger	0157	4.7	0.057043	0.046417	0.032055	0.035646	-37.51%
Co-Gen:	Anthracite	0181	143.7	0.071587	0.161970	0.137070	0.143295	100.17%
	Bituminous	0182	408.5	0.032097	0.034929	0.019242	0.023164	-27.83%
Prep Plants:	Anthracite	0183	312.4	0.091683	0.117430	0.063295	0.076829	-16.20%
	Bituminous	0184	402.9	0.057855	0.127864	0.062954	0.079182	36.86%
	Other Classes		1,272.2	0.059439	0.099012	0.057259	0.067698	13.89%
	Total		3,680.3	0.124694	0.157533	0.098354	0.113148	-9.26%

Source: Column (1) – Exhibit VIII-B-2
Column (2) – Exhibit VIII-B-1, Page 4
Column (3) – Exhibit VIII-F
Column (4) – Exhibit VIII-B-2
Column (5) = [(0.25) times (3)] plus [(0.75) times (4)]
Column (6) = (5) divided by (2) minus 1.0
Totals and Subtotals are weighted using Column (1).

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[08-B-1.2026-09-28.xlsx]08-B-1-3
Run: September 28, 2026 - 10:39:53 AM
Effective Date: 4/1/2027
Checksum:59,197.579766

Classification		Class Code	(1) Approved Claim Frequency 4/1/2026	(2) Payroll 2015-2024	(3) Estimated Awarded Claims 2015-2024 (1) x (2)	(4) Estimated Miner Years 2016-2025	(5) Estimated Miner Years 2025	(6) Adjustment Factor	(7) Average Weekly Wage 2015	(8) Payroll 2015	(9) Estimated Miner Years 2015-2024	(10) Approved Frequency Equivalent Per 100 Miner Years
Underground:	Anthracite	0160	0.626830	2,065,930	1.294987	31.1	3.1	1.126	951	254,336	32.6	3.972353
	Bituminous	0158	0.017615	1,505,094,132	26.512233	17,205.0	1,437.1	1.507	951	140,570,275	17,654.1	0.150176
Surface:	Anthracite	0153	0.027969	250,994,732	7.020072	4,064.1	650.3	1.126	951	22,234,350	3,813.1	0.184104
	Bituminous	0156	0.017572	338,435,469	5.946988	4,893.2	317.6	1.126	951	42,000,092	5,329.9	0.111578
Four Standard Classifications				2,096,590,263		26,193.4	2,408.1			205,059,053	26,829.7	
	Coke	0154	0.001997	22,659,749	0.045252	309.1	-	1.126	951	4,340,376	387.0	0.011693
	Auger	0157	0.008943	5,453,667	0.048772	78.4	4.7	1.126	951	654,766	85.5	0.057043
Co-Gen:	Anthracite	0181	0.011168	85,663,209	0.956687	1,308.5	143.7	1.126	951	9,554,806	1,336.4	0.071587
	Bituminous	0182	0.004868	148,974,344	0.725207	2,456.9	408.5	1.126	951	11,748,205	2,259.4	0.032097
Prep Plants:	Anthracite	0183	0.013709	110,642,803	1.516802	1,855.5	312.4	1.126	951	6,196,596	1,654.4	0.091683
	Bituminous	0184	0.006634	339,598,035	2.252893	3,970.6	402.9	1.507	951	24,320,608	3,894.0	0.057855
Other Classes				712,991,807		9,979.0	1,272.2			56,815,357	9,616.7	
Total				2,809,582,070		36,172.4	3,680.3			261,874,410	36,446.4	

Source: Column (1) – Exhibit X-F
Column (2) – Exhibit X-A, Page 3
Column (3) = (1) times (2) divided by 1,000,000
Column (4) – Exhibit VIII-B-2
Column (5) – Exhibit VIII-B-2
Column (6) – Exhibit X-G
Column (7) – Exhibit XII-D
Column (8) – Exhibit X-A, Page 3
Column (9) = (4) minus (5) plus (8) divided by [(6) times (7) times 52]
Column (10) = (3) divided by (9) times 100

Classification		Class Code	(1) Estimated Miner Years 2025	(2) Approved Frequency Equivalent Per 100 Miner Years 4/1/2026	(3) Modeled Indication	(4) Experience Indication	(5) Weighted Average of Cols. (3) & (4)	(6) Percent Change
Underground:	Anthracite	0160	3.1	0.427414	0.386943	0.053180	0.136621	-68.04%
	Bituminous	0158	1,437.1	0.059960	0.056302	0.053676	0.054333	-9.38%
Surface:	Anthracite	0153	650.3	0.040140	0.025858	0.044125	0.039558	-1.45%
	Bituminous	0156	317.6	0.027996	0.014273	0.020656	0.019060	-31.92%
Four Standard Classifications			2,408.1	0.050865	0.042963	0.046741	0.045797	-9.96%
	Coke	0154	0.0	0.004362	0.000004	0.000286	0.000215	-95.07%
	Auger	0157	4.7	0.010149	0.000387	0.003516	0.002734	-73.06%
Co-Gen:	Anthracite	0181	143.7	0.017929	0.011234	0.035997	0.029806	66.24%
	Bituminous	0182	408.5	0.007859	0.002517	0.003608	0.003335	-57.56%
Prep Plants:	Anthracite	0183	312.4	0.120253	0.116986	0.084866	0.092896	-22.75%
	Bituminous	0184	402.9	0.012898	0.001308	0.017768	0.013653	5.85%
	Other Classes		1,272.2	0.038200	0.031220	0.031704	0.031583	-17.32%
		Total	3,680.3	0.046487	0.038904	0.041543	0.040884	-12.05%

Source: Column (1) – Exhibit VIII-B-2
Column (2) – Exhibit VIII-B-1, Page 6
Column (3) – Exhibit VII-L
Column (4) – Exhibit VII-B-2 (Federal Excess Frequency)
Column (5) = [(0.25) times (3)] plus [(0.75) times (4)]
Column (6) = (5) divided by (2) minus 1.0
Totals and Subtotals are weighted using Column (1).

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[08-B-1.2026-09-28.xlsx]08-B-1-5
Run: September 28, 2026 - 10:39:53 AM
Effective Date: 4/1/2027
Checksum:59,178.176853

Classification		Class Code	(1) Approved Claim Frequency 4/1/2026	(2) Payroll 2015-2024	(3) Estimated Awarded Claims 2015-2024 (1) x (2)	(4) Estimated Miner Years 2016-2025	(5) Estimated Miner Years 2025	(6) Adjustment Factor	(7) Average Weekly Wage 2015	(8) Payroll 2015	(9) Estimated Miner Years 2015-2024	(10) Approved Frequency Equivalent Per 100 Miner Years
Underground:	Anthracite	0160	0.067445	2,065,930	0.139337	31.1	3.1	1.126	951	254,336	32.6	0.427414
	Bituminous	0158	0.007033	1,505,094,132	10.585327	17,205.0	1,437.1	1.507	951	140,570,275	17,654.1	0.059960
Surface:	Anthracite	0153	0.006098	250,994,732	1.530566	4,064.1	650.3	1.126	951	22,234,350	3,813.1	0.040140
	Bituminous	0156	0.004409	338,435,469	1.492162	4,893.2	317.6	1.126	951	42,000,092	5,329.9	0.027996
Four Standard Classifications				2,096,590,263		26,193.4	2,408.1			205,059,053	26,829.7	
	Coke	0154	0.000745	22,659,749	0.016882	309.1	-	1.126	951	4,340,376	387.0	0.004362
	Auger	0157	0.001591	5,453,667	0.008677	78.4	4.7	1.126	951	654,766	85.5	0.010149
Co-Gen:	Anthracite	0181	0.002797	85,663,209	0.239600	1,308.5	143.7	1.126	951	9,554,806	1,336.4	0.017929
	Bituminous	0182	0.001192	148,974,344	0.177577	2,456.9	408.5	1.126	951	11,748,205	2,259.4	0.007859
Prep Plants:	Anthracite	0183	0.017981	110,642,803	1.989468	1,855.5	312.4	1.126	951	6,196,596	1,654.4	0.120253
	Bituminous	0184	0.001479	339,598,035	0.502265	3,970.6	402.9	1.507	951	24,320,608	3,894.0	0.012898
Other Classes				712,991,807		9,979.0	1,272.2			56,815,357	9,616.7	
Total				2,809,582,070		36,172.4	3,680.3			261,874,410	36,446.4	

Source: Column (1) – Exhibit X-F
Column (2) – Exhibit X-A, Page 3
Column (3) = (1) times (2) divided by 1,000,000
Column (4) – Exhibit VIII-B-2
Column (5) – Exhibit VIII-B-2
Column (6) – Exhibit X-G
Column (7) – Exhibit XII-D
Column (8) – Exhibit X-A, Page 3
Column (9) = (4) minus (5) plus (8) divided by [(6) times (7) times 52]
Column (10) = (3) divided by (9) times 100

ANTHRACITE UNDERGROUND (0160)

Adjusted Award Ratio = 0.116

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	Expected Ultimate Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years	Weighted Frequency
2016	0	0	0	0	0.0059	0.0059	0.000684	163,760	0.000684	978	1.126	2.9	0.023600	
2017	0	0	0	0	0.0231	0.0231	0.002678	252,383	0.002678	995	1.126	4.3	0.062289	
2018	1	1	0	0	0.0270	0.0270	0.003126	183,346	1.003126	1,025	1.126	3.1	32.358910	
2019	0	0	0	0	0.0373	0.0373	0.004330	179,379	0.004330	1,049	1.126	2.9	0.149320	
2020	0	0	0	0	0.0807	0.0807	0.009361	299,700	0.009361	1,081	1.126	4.7	0.199174	
2021	0	0	0	0	0.0858	0.0858	0.009949	232,531	0.009949	1,130	1.126	3.5	0.284266	
2022	0	0	0	0	0.0394	0.0394	0.004568	73,399	0.004568	1,205	1.126	1.0	0.456808	
2023	0	0	0	0	0.1866	0.1866	0.021648	252,915	0.021648	1,273	1.126	3.4	0.636704	
2024	0	0	0	0	0.1699	0.1699	0.019706	174,181	0.019706	1,325	1.126	2.2	0.895731	
2025	0	0	0	0	0.3907	0.3907	0.045317	244,726	0.045317	1,347	1.126	3.1	1.461825	
Total	1	1	0	0	1.0463	1.0463	0.121368	2,056,320	1.121368			31.1	36.528627	
Average													3.652863	

BITUMINOUS UNDERGROUND (0158)

Adjusted Award Ratio = 0.116

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	Expected Ultimate Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	11	1	1	9	5.1769	6.1769	0.716518	118,545,477	1.716518	978	1.507	1,546.8	0.110972
2017	8	1	1	6	9.0759	10.0759	1.168799	172,708,778	2.168799	995	1.507	2,215.0	0.097914
2018	17	2	2	13	11.3940	13.3940	1.553709	180,599,760	3.553709	1,025	1.507	2,248.4	0.158055
2019	7	1	2	4	13.3657	15.3657	1.782418	178,019,000	2.782418	1,049	1.507	2,165.6	0.128483
2020	7	0	1	6	12.1495	13.1495	1.525343	139,217,518	1.525343	1,081	1.507	1,643.4	0.092816
2021	5	0	3	2	13.2831	16.2831	1.888843	129,326,591	1.888843	1,130	1.507	1,460.5	0.129329
2022	6	0	0	6	16.4228	16.4228	1.905049	136,857,008	1.905049	1,205	1.507	1,449.3	0.131446
2023	6	0	2	4	21.4064	23.4064	2.715144	153,792,708	2.715144	1,273	1.507	1,541.7	0.176114
2024	4	0	1	3	25.3022	26.3022	3.051053	155,457,017	3.051053	1,325	1.507	1,497.2	0.203784
2025	0	0	0	0	28.6391	28.6391	3.322134	151,698,127	3.322134	1,347	1.507	1,437.1	0.231169
Total	71	5	13	53	156.2156	169.2156	19.629010	1,516,221,984	24.629010			17,205.0	1.460082
Average													0.146008

ANTHRACITE SURFACE (0153)

Adjusted Award Ratio = 0.116

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	Expected Ultimate Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	4	1	0	3	0.1442	0.1442	0.016732	19,257,107	1.016732	978	1.126	336.3	0.302329
2017	2	0	1	1	0.2467	1.2467	0.144617	19,094,634	0.144617	995	1.126	327.8	0.044118
2018	1	0	1	0	0.3463	1.3463	0.156171	18,303,511	0.156171	1,025	1.126	305.0	0.051204
2019	2	0	0	2	0.5070	0.5070	0.058806	20,165,184	0.058806	1,049	1.126	328.3	0.017912
2020	2	0	1	1	0.6250	1.6250	0.188500	19,343,807	0.188500	1,081	1.126	305.6	0.061682
2021	0	0	0	0	0.8813	0.8813	0.102231	21,048,411	0.102231	1,130	1.126	318.1	0.032138
2022	1	0	1	0	1.5220	2.5220	0.292547	26,640,206	0.292547	1,205	1.126	377.6	0.077475
2023	2	0	1	1	2.8706	3.8706	0.448986	39,129,837	0.448986	1,273	1.126	525.0	0.085521
2024	1	0	0	1	4.2821	4.2821	0.496718	45,777,685	0.496718	1,325	1.126	590.1	0.084175
2025	0	0	0	0	6.0076	6.0076	0.696879	51,285,458	0.696879	1,347	1.126	650.3	0.107163
Total	15	1	5	9	17.4327	22.4327	2.602187	280,045,840	3.602187			4,064.1	0.863717
Average													0.086372

BITUMINOUS SURFACE (0156)

Adjusted Award Ratio = 0.116

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	Expected Ultimate Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	0	0	0	0	0.6424	0.6424	0.074518	30,131,218	0.074518	978	1.126	526.2	0.014162
2017	1	0	0	1	0.8799	0.8799	0.102064	34,248,962	0.102064	995	1.126	587.9	0.017361
2018	0	0	0	0	1.0997	1.0997	0.127563	36,305,197	0.127563	1,025	1.126	604.9	0.021088
2019	1	0	0	1	1.3061	1.3061	0.151508	36,503,594	0.151508	1,049	1.126	594.3	0.025493
2020	1	0	0	1	1.1551	1.1551	0.133995	27,989,489	0.133995	1,081	1.126	442.2	0.030302
2021	0	0	0	0	1.4076	1.4076	0.163279	29,872,239	0.163279	1,130	1.126	451.5	0.036164
2022	0	0	0	0	1.7866	1.7866	0.207250	33,691,047	0.207250	1,205	1.126	477.5	0.043403
2023	1	0	0	1	2.1069	2.1069	0.244402	35,250,290	0.244402	1,273	1.126	472.9	0.051681
2024	0	0	0	0	2.1643	2.1643	0.251059	32,443,341	0.251059	1,325	1.126	418.2	0.060033
2025	0	0	0	0	1.9741	1.9741	0.228996	25,048,857	0.228996	1,347	1.126	317.6	0.072102
Total	4	0	0	4	14.5227	14.5227	1.684633	321,484,234	1.684633			4,893.2	0.371789
Average													0.037179

FOUR STANDARD CLASSES

Adjusted Award Ratio = 0.116

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	Expected Ultimate Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years	Weighted Frequency
2016	15	2	1	12	5.9694	6.9694	0.808453	168,097,562	2.808453	978		2,412.2	0.116427	
2017	11	1	2	8	10.2255	12.2255	1.418158	226,304,757	2.418158	995		3,135.0	0.077134	
2018	19	3	3	13	12.8670	15.8670	1.840569	235,391,814	4.840569	1,025		3,161.4	0.153115	
2019	10	1	2	7	15.2161	17.2161	1.997062	234,867,157	2.997062	1,049		3,091.1	0.096958	
2020	10	0	2	8	14.0103	16.0103	1.857199	186,850,514	1.857199	1,081		2,395.9	0.077516	
2021	5	0	3	2	15.6578	18.6578	2.164302	180,479,772	2.164302	1,130		2,233.6	0.096897	
2022	7	0	1	6	19.7708	20.7708	2.409415	197,261,660	2.409415	1,205		2,305.4	0.104512	
2023	9	0	3	6	26.5705	29.5705	3.430179	228,425,750	3.430179	1,273		2,543.0	0.134887	
2024	5	0	1	4	31.9184	32.9184	3.818536	233,852,224	3.818536	1,325		2,507.7	0.152272	
2025	0	0	0	0	37.0114	37.0114	4.293326	228,277,168	4.293326	1,347		2,408.1	0.178287	
Total	91	7	18	66	189.2172	207.2172	24.037199	2,119,808,378	31.037199			26,193.4	1.188005	
Average													0.118801	0.120588

Source: CMCRB Database as of 4-30-2026 - Claim Counts
IBNR - Exhibit VIII-C
Payroll - Exhibit X-A, Page 3
The Award Ratios for all classes were set equal to the Adjusted Award Ratio calculated on Exhibit VIII-B-2, Page 3
The Wage Adjustment Factor was derived from CMCRB data. See Exhibit X-G
Estimated Miner Years = Payroll / (SAWW x Adj. Factor x 52)
Freqency per 100 Miner Years = (Expected Ult. Awarded / Est. Miner Years) x 100 or "n/a" if Payroll is $0.

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[08-B-2.2026-09-24.xlsx]08-B-2-1
Run: November 02, 2026 - 01:53:12 PM
Effective Date: 4/1/2027

Checksum:8,479,499,019.051680

COKE (0154)

Adjusted Award Ratio = 0.116
IBNR Factor adjusted by 0.2000

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	Expected Ultimate Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years	Weighted Frequency
2016	0	0	0	0	0.0386	0.0386	0.004478	4,435,066	0.004478	978	1.126	77.4	0.005785	
2017	0	0	0	0	0.0461	0.0461	0.005348	4,566,113	0.005348	995	1.126	78.4	0.006821	
2018	0	0	0	0	0.0519	0.0519	0.006020	4,484,744	0.006020	1,025	1.126	74.7	0.008059	
2019	0	0	0	0	0.0593	0.0593	0.006879	4,519,863	0.006879	1,049	1.126	73.6	0.009346	
2020	0	0	0	0	0.0046	0.0046	0.000534	313,587	0.000534	1,081	1.126	5.0	0.010672	
2021	0	0	0	0	0.0000	0.0000	0.000000	0	0.000000	1,130	1.126	0.0	n/a	
2022	0	0	0	0	0.0000	0.0000	0.000000	0	0.000000	1,205	1.126	0.0	n/a	
2023	0	0	0	0	0.0000	0.0000	0.000000	0	0.000000	1,273	1.126	0.0	n/a	
2024	0	0	0	0	0.0000	0.0000	0.000000	0	0.000000	1,325	1.126	0.0	n/a	
2025	0	0	0	0	0.0000	0.0000	0.000000	0	0.000000	1,347	1.126	0.0	n/a	
Total	0	0	0	0	0.2005	0.2005	0.023258	18,319,373	0.023258			309.1	0.040683	
Average													0.008137	

AUGER (0157)

Adjusted Award Ratio = 0.116
IBNR Factor adjusted by 0.5000

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	Expected Ultimate Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	0	0	0	0	0.0085	0.0085	0.000986	392,776	0.000986	978	1.126	6.9	0.014290
2017	0	0	0	0	0.0143	0.0143	0.001659	566,324	0.001659	995	1.126	9.7	0.017101
2018	0	0	0	0	0.0174	0.0174	0.002018	600,138	0.002018	1,025	1.126	10.0	0.020184
2019	0	0	0	0	0.0195	0.0195	0.002262	593,214	0.002262	1,049	1.126	9.7	0.023320
2020	0	0	0	0	0.0146	0.0146	0.001694	395,231	0.001694	1,081	1.126	6.2	0.027316
2021	0	0	0	0	0.0169	0.0169	0.001960	412,950	0.001960	1,130	1.126	6.2	0.031619
2022	0	0	0	0	0.0343	0.0343	0.003979	753,226	0.003979	1,205	1.126	10.7	0.037185
2023	0	0	0	0	0.0291	0.0291	0.003376	575,848	0.003376	1,273	1.126	7.7	0.043839
2024	0	0	0	0	0.0284	0.0284	0.003294	509,194	0.003294	1,325	1.126	6.6	0.049915
2025	0	0	0	0	0.0226	0.0226	0.002622	368,208	0.002622	1,347	1.126	4.7	0.055779
Total	0	0	0	0	0.2056	0.2056	0.023850	5,167,109	0.023850			78.4	0.320548
Average													0.032055

ANTHRACITE CO-GEN (0181)

Adjusted Award Ratio = 0.116
IBNR Factor adjusted by 0.6000

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	Expected Ultimate Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	0	0	0	0	0.2075	0.2075	0.024070	7,953,309	0.024070	978	1.126	138.9	0.017329
2017	0	0	0	0	0.2361	0.2361	0.027388	7,793,558	0.027388	995	1.126	133.8	0.020469
2018	2	0	1	1	0.3489	1.3489	0.156472	10,053,839	0.156472	1,025	1.126	167.5	0.093416
2019	0	0	0	0	0.2681	0.2681	0.031100	6,807,496	0.031100	1,049	1.126	110.8	0.028068
2020	1	1	0	0	0.3052	0.3052	0.035403	6,903,273	1.035403	1,081	1.126	109.1	0.949041
2021	0	0	0	0	0.3822	0.3822	0.044335	7,786,285	0.044335	1,130	1.126	117.7	0.037668
2022	0	0	0	0	0.4402	0.4402	0.051063	8,066,146	0.051063	1,205	1.126	114.3	0.044675
2023	0	0	0	0	0.6190	0.6190	0.071804	10,197,706	0.071804	1,273	1.126	136.8	0.052488
2024	0	0	0	0	0.7048	0.7048	0.081757	10,546,791	0.081757	1,325	1.126	135.9	0.060160
2025	0	0	0	0	0.8348	0.8348	0.096837	11,334,139	0.096837	1,347	1.126	143.7	0.067388
Total	3	1	1	1	4.3468	5.3468	0.620229	87,442,542	1.620229			1,308.5	1.370702
Average													0.137070

BITUMINOUS CO-GEN (0182)

Adjusted Award Ratio = 0.116
IBNR Factor adjusted by 0.3000

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	Expected Ultimate Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	1	0	0	1	0.1478	0.1478	0.017145	11,327,552	0.017145	978	1.126	197.8	0.008668
2017	0	0	0	0	0.1732	0.1732	0.020091	11,435,057	0.020091	995	1.126	196.3	0.010235
2018	0	0	0	0	0.2090	0.2090	0.024244	12,043,297	0.024244	1,025	1.126	200.7	0.012080
2019	0	0	0	0	0.2327	0.2327	0.026993	11,818,883	0.026993	1,049	1.126	192.4	0.014030
2020	0	0	0	0	0.2360	0.2360	0.027376	10,678,482	0.027376	1,081	1.126	168.7	0.016228
2021	0	0	0	0	0.3015	0.3015	0.034974	12,282,842	0.034974	1,130	1.126	185.6	0.018844
2022	0	0	0	0	0.4743	0.4743	0.055019	17,382,885	0.055019	1,205	1.126	246.4	0.022329
2023	0	0	0	0	0.7355	0.7355	0.085318	24,235,040	0.085318	1,273	1.126	325.1	0.026244
2024	0	0	0	0	0.8694	0.8694	0.100850	26,022,101	0.100850	1,325	1.126	335.4	0.030069
2025	0	0	0	0	1.1865	1.1865	0.137634	32,218,561	0.137634	1,347	1.126	408.5	0.033693
Total	1	0	0	1	4.5659	4.5659	0.529644	169,444,700	0.529644			2,456.9	0.192420
Average													0.019242

Source: CMCRB Database as of 4-30-2026 - Claim Counts
IBNR - Exhibit VIII-C
Payroll - Exhibit X-A, Page 3
The Award Ratios for all classes were set equal to the Adjusted Award Ratio calculated on Exhibit VIII-B-2, Page 3
The Wage Adjustment Factor was derived from CMCRB data. See Exhibit X-G
Estimated Miner Years = Payroll / (SAWW x Adj. Factor x 52)
Freqency per 100 Miner Years = (Expected Ult. Awarded / Est. Miner Years) x 100 or "n/a" if Payroll is $0.

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Effective Date: 4/1/2027

Checksum:560,882,317.412333

ANTHRACITE PREP PLANT (0183)

Adjusted Award Ratio = 0.116

IBNR Factor adjusted by 0.8000

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	Expected Ultimate Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years	Weighted Frequency
2016	1	0	1	0	0.1929	1.1929	0.138376	5,542,968	0.138376	978	1.126	96.8	0.142951	
2017	0	0	0	0	0.2446	0.2446	0.028374	6,056,810	0.028374	995	1.126	104.0	0.027282	
2018	0	0	0	0	0.3201	0.3201	0.037132	6,916,759	0.037132	1,025	1.126	115.2	0.032232	
2019	0	0	0	0	0.5687	0.5687	0.065969	10,829,165	0.065969	1,049	1.126	176.3	0.037419	
2020	0	0	0	0	0.6290	0.6290	0.072964	10,671,271	0.072964	1,081	1.126	168.6	0.043276	
2021	1	0	0	1	0.7435	0.7435	0.086246	11,359,096	0.086246	1,130	1.126	171.7	0.050231	
2022	0	0	0	0	0.9692	0.9692	0.112427	13,319,056	0.112427	1,205	1.126	188.8	0.059548	
2023	2	0	0	2	1.4304	1.4304	0.165926	17,674,490	0.165926	1,273	1.126	237.1	0.069982	
2024	1	0	0	1	1.9669	1.9669	0.228160	22,076,592	0.228160	1,325	1.126	284.6	0.080169	
2025	0	0	0	0	2.4201	2.4201	0.280732	24,642,255	0.280732	1,347	1.126	312.4	0.089863	
Total	5	0	1	4	9.4854	10.4854	1.216306	129,088,462	1.216306			1,855.5	0.632953	
Average													0.063295	

BITUMINOUS PREP PLANT (0184)

Adjusted Award Ratio = 0.116

IBNR Factor adjusted by 0.5000

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	Expected Ultimate Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	0	0	0	0	0.4366	0.4366	0.050646	20,079,401	0.050646	978	1.507	262.0	0.019330
2017	1	0	1	0	0.7270	1.7270	0.200332	28,803,457	0.200332	995	1.507	369.4	0.054232
2018	2	0	2	0	0.9312	2.9312	0.340019	32,199,872	0.340019	1,025	1.507	400.9	0.084814
2019	4	0	1	3	1.1854	2.1854	0.253506	36,117,344	0.253506	1,049	1.507	439.4	0.057694
2020	2	0	1	1	1.2364	2.2364	0.259422	33,562,164	0.259422	1,081	1.507	396.2	0.065478
2021	0	0	0	0	1.4598	1.4598	0.169337	35,684,224	0.169337	1,130	1.507	403.0	0.042019
2022	1	0	0	1	1.8471	1.8471	0.214264	40,614,207	0.214264	1,205	1.507	430.1	0.049817
2023	1	0	1	0	2.2006	3.2006	0.371270	43,506,553	0.371270	1,273	1.507	436.1	0.085134
2024	0	0	0	0	2.4897	2.4897	0.288805	44,710,205	0.288805	1,325	1.507	430.6	0.067070
2025	2	0	1	1	2.6104	3.6104	0.418806	42,529,094	0.418806	1,347	1.507	402.9	0.103948
Total	13	0	7	6	15.1242	22.1242	2.566407	357,806,521	2.566407			3,970.6	0.629536	
Average													0.062954	

TOTAL OTHER CLASSES

Adjusted Award Ratio = 0.116

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	Expected Ultimate Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years	
2016	2	0	1	1	1.0319	2.0319	0.235700	49,731,072	0.235700	978		779.8	0.030226	
2017	1	0	1	0	1.4413	2.4413	0.283191	59,221,319	0.283191	995		891.6	0.031762	
2018	4	0	3	1	1.8785	4.8785	0.565906	66,298,649	0.565906	1,025		969.0	0.058401	
2019	4	0	1	3	2.3337	3.3337	0.386709	70,685,965	0.386709	1,049		1,002.2	0.038586	
2020	3	1	1	1	2.4258	3.4258	0.397393	62,524,008	1.397393	1,081		853.8	0.163667	
2021	1	0	0	1	2.9039	2.9039	0.336852	67,525,397	0.336852	1,130		884.2	0.038097	
2022	1	0	0	1	3.7651	3.7651	0.436752	80,135,520	0.436752	1,205		990.3	0.044103	
2023	3	0	1	2	5.0146	6.0146	0.697694	96,189,637	0.697694	1,273		1,142.8	0.061051	
2024	1	0	0	1	6.0592	6.0592	0.702867	103,864,883	0.702867	1,325		1,193.1	0.058911	
2025	2	0	1	1	7.0744	8.0744	0.936630	111,092,257	0.936630	1,347		1,272.2	0.073623	
Total	22	1	9	12	33.9284	42.9284	4.979694	767,268,707	5.979694			9,979.0	0.598427	
Average													0.059843	0.060033

GRAND TOTAL

Adjusted Award Ratio = 0.116

Year	Reported	Awarded	Pending	Denied	IBNR	IBNR + Pending	A.R. times IBNR + Pending	Payroll	Expected Ultimate Awarded	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years	
2016	17	2	2	13	7.0013	9.0013	1.044153	217,828,634	3.044153	978		3,192.0	0.095368	
2017	12	1	3	8	11.6668	14.6668	1.701349	285,526,076	2.701349	995		4,026.6	0.067088	
2018	23	3	6	14	14.7455	20.7455	2.406475	301,690,463	5.406475	1,025		4,130.4	0.130895	
2019	14	1	3	10	17.5498	20.5498	2.383771	305,553,122	3.383771	1,049		4,093.3	0.082666	
2020	13	1	3	9	16.4361	19.4361	2.254592	249,374,522	3.254592	1,081		3,249.7	0.100151	
2021	6	0	3	3	18.5617	21.5617	2.501155	248,005,169	2.501155	1,130		3,117.8	0.080222	
2022	8	0	1	7	23.5359	24.5359	2.846167	277,397,180	2.846167	1,205		3,295.7	0.086360	
2023	12	0	4	8	31.5851	35.5851	4.127873	324,615,387	4.127873	1,273		3,685.8	0.111994	
2024	6	0	1	5	37.9776	38.9776	4.521403	337,717,107	4.521403	1,325		3,700.8	0.122174	
2025	2	0	1	1	44.0858	45.0858	5.229956	339,369,425	5.229956	1,347		3,680.3	0.142107	
Total	113	8	27	78	223.1456	250.1456	29.016893	2,887,077,085	37.016893			36,172.4	1.019025	
Average													0.101903	0.103883

Grand Total Implied Award Ratio = 8 / (8 + 78) = 0.093
Adjustment Factor 25.0% (See Actuarial Report - Appendix B)
Adjusted Award Ratio 0.116

Source: CMCRB Database as of 4-30-2026 - Claim Counts
IBNR - Exhibit VIII-C
Payroll - Exhibit X-A, Page 3
The Award Ratios for all classes were set equal to the Adjusted Award Ratio calculated on Exhibit VIII-B-2, Page 3
The Wage Adjustment Factor was derived from CMCRB data. See Exhibit X-G
Estimated Miner Years = Payroll / (SAWW x Adj. Factor x 52)
Freqency per 100 Miner Years = (Expected Ult. Awarded / Est. Miner Years) x 100 or "n/a" if Payroll is $0.

Coal Mine Compensation Rating Bureau Database
Federal Occupational Disease
Anthracite Underground (0160)

Claims with File Dates on or before 12-31-2025, Valued as of 4-30-2026

Incremental Frequency and IBNR

Reported Claims

Months \ Year	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
12	0	0	0	0	0	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
24	0	1	0	0	0	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	
36	0	1	2	0	0	0	0	0	0	0	1	0	1	0	1	0	0	0	0	0	0	0	0	0	0		
48	0	1	2	0	0	0	0	0	0	0	1	0	2	0	1	0	0	0	0	0	0	0	0	0			
60	1	1	2	0	0	0	0	0	0	0	1	0	2	0	2	0	0	0	0	1	0	0	0				
72	1	1	3	0	0	0	0	0	0	1	1	0	2	0	3	0	0	0	0	1	0	0					
84	1	1	4	0	0	0	0	0	0	1	1	0	2	0	3	0	0	0	0	1	0						
96	1	1	4	0	1	0	0	0	0	1	1	0	2	0	4	0	0	0	0	1							
108	1	1	4	0	1	0	0	0	0	1	1	0	2	0	4	0	0	0	0								
120	1	1	4	0	1	0	0	0	0	1	1	0	2	0	4	0	0	0									
132	1	1	4	0	1	0	0	0	0	2	1	0	2	0	4	0	0										
144	1	1	4	0	1	0	0	0	0	2	1	0	2	0	4	0											
156	2	1	4	1	1	0	0	0	0	2	1	0	2	0	4												
168	2	1	4	2	1	0	0	0	0	2	1	0	2	0													
180	3	1	4	2	1	1	0	0	0	2	1	0	2														
192	3	1	4	2	1	1	0	0	0	2	1	0															
204	3	1	4	2	1	1	0	0	0	2	1																
216	3	1	4	2	1	1	0	0	0	2																	
228	3	1	4	2	1	1	0	0	0																		
240	3	2	5	2	1	1	0	0																			

Incremental Changes

12-24													0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24-36												0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	
36-48											0	0	1	0	0	0	0	0	0	0	0	0	0	0	0		
48-60										0	0	0	0	0	1	0	0	0	0	1	0	0	0	0			
60-72									0	1	0	0	0	0	1	0	0	0	0	0	0	0	0				
72-84								0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
84-96							0	0	0	0	0	0	0	0	1	0	0	0	0	0	0						
96-108						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0							
108-120					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
120-132				0	0	0	0	0	0	1	0	0	0	0	0	0	0	0									
132-144			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0										
144-156		0	0	1	0	0	0	0	0	0	0	0	0	0	0	0											
156-168	0	0	0	1	0	0	0	0	0	0	0	0	0	0													
168-180	1	0	0	0	0	1	0	0	0	0	0	0	0														
180-192	0	0	0	0	0	0	0	0	0	0	0	0															
192-204	0	0	0	0	0	0	0	0	0	0	0																
204-216	0	0	0	0	0	0	0	0	0	0																	
216-228	0	0	0	0	0	0	0	0	0																		
228-240	0	1	1	0	0	0	0	0																			

Payroll	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
($Millions)	1.81416	1.37016	1.63652	1.38655	1.35427	1.34532	1.41757	1.44252	1.66254	2.13671	1.33587	1.29959	1.25794	1.02926	0.38188	0.25881	0.25434	0.16376	0.25238	0.18335	0.17938	0.29970	0.23253	0.07340	0.25292	0.17418	0.24473		
																												Average	Smoothed
12-24														0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	0.62097
24-36													0.79495	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		0.06115	0.23743
36-48												0.00000	0.79495	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			0.06115	0.20143
48-60											0.00000	0.00000	0.00000	0.00000	2.61862	0.00000	0.00000	0.00000	0.00000	5.45405	0.00000	0.00000	0.00000					0.62097	0.16761
60-72										0.46801	0.00000	0.00000	0.00000	0.00000	2.61862	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000						0.23743	0.09958
72-84									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000							0.00000	0.06115
84-96								0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	2.61862	0.00000	0.00000	0.00000	0.00000	0.00000								0.20143	0.06115
96-108							0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000									0.00000	0.05548
108-120						0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000										0.00000	0.05548
120-132					0.00000	0.00000	0.00000	0.00000	0.00000	0.46801	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000											0.03600	0.03600
132-144				0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000												0.00000	0.00000
144-156			0.00000	0.72121	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000													0.05548	0.00000
156-168		0.00000	0.00000	0.72121	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000														0.05548	0.00000
168-180	0.55122	0.00000	0.00000	0.00000	0.00000	0.74332	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000															0.09958	0.00000
180-192	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																0.00000	0.00000
192-204	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																	0.00000	0.00000
204-216	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																		0.00000	0.00000
216-228	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																			0.00000	0.00000
228-240	0.00000	0.72984	0.61105	0.00000	0.00000	0.00000	0.00000	0.00000																				0.16761	0.00000
																											Total=	1.59628	1.59628

IBNR Claims

Cumulative Factor									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.03600	0.09148	0.14696	0.20811	0.26926	0.36884	0.53645	0.73788	0.97531	1.59628
times Payroll									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00590	0.02309	0.02695	0.03733	0.08070	0.08577	0.03938	0.18662	0.16988	0.39066

Source: Coal Mine Compensation Rating Bureau Database as of 4-30-2026
Payrolls - Exhibit X-A, Page 3

Coal Mine Compensation Rating Bureau Database
Federal Occupational Disease
Bituminous Underground (0158)

Claims with File Dates on or before 12-31-2025, Valued as of 4-30-2026

Incremental Frequency and IBNR

Reported Claims

Months	Year 1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
12	2	2	1	1	0	0	0	1	0	0	0	0	2	1	2	3	5	3	3	4	1	3	2	1	3	2	0
24	4	4	1	2	0	0	0	1	0	1	1	2	2	3	3	6	7	4	4	8	2	5	3	4	4	4	
36	6	4	2	4	0	1	0	1	2	1	1	2	2	5	4	10	11	6	6	9	4	5	5	6	6		
48	7	4	2	5	0	2	0	1	2	1	4	2	2	5	4	12	15	9	6	10	4	6	5	6			
60	7	4	3	6	0	2	0	1	3	1	4	2	4	5	4	14	15	9	6	14	7	7	5				
72	7	4	4	6	0	2	0	1	3	1	5	3	4	5	5	15	19	10	7	15	7	7					
84	7	5	4	6	0	2	1	1	3	1	5	4	6	6	5	15	19	11	7	17	7						
96	8	5	4	7	0	2	1	1	4	1	5	4	6	7	5	16	19	11	7	17							
108	9	5	6	7	1	2	1	1	4	1	5	5	6	7	5	22	21	11	8								
120	10	5	6	11	1	2	1	1	4	1	5	5	6	7	5	24	22	11									
132	11	8	7	11	1	2	1	1	4	1	5	5	6	7	6	28	23										
144	15	11	7	13	1	2	1	1	4	1	5	6	6	8	6	30											
156	16	11	7	15	1	3	1	1	4	1	6	6	6	8	6												
168	16	15	7	16	1	3	1	1	4	1	6	6	7	8													
180	17	22	7	17	1	4	1	2	4	1	6	6	7														
192	18	35	7	17	1	5	1	2	4	1	6	6															
204	19	37	7	20	2	5	1	2	4	1	7																
216	19	40	8	20	2	6	1	2	4	1																	
228	20	48	8	20	2	6	1	3	5																		
240	22	53	8	20	2	6	1	4																			

Incremental Changes

12-24													0	2	1	3	2	1	1	4	1	2	1	3	1	2	
24-36												0	0	2	1	4	4	2	2	1	2	0	2	2	2		
36-48											3	0	0	0	0	2	4	3	0	1	0	1	0	0			
48-60										0	0	0	2	0	0	2	0	0	0	4	3	1	0				
60-72									0	0	1	1	0	0	1	1	4	1	1	1	0	0					
72-84								0	0	0	0	1	2	1	0	0	0	1	0	2	0						
84-96							0	0	1	0	0	0	0	1	0	1	0	0	0	0							
96-108						0	0	0	0	0	0	1	0	0	0	6	2	0	1								
108-120					0	0	0	0	0	0	0	0	0	0	0	2	1	0									
120-132				0	0	0	0	0	0	0	0	0	0	0	1	4	1										
132-144			0	2	0	0	0	0	0	0	0	1	0	1	0	2											
144-156		0	0	2	0	1	0	0	0	0	1	0	0	0	0												
156-168	0	4	0	1	0	0	0	0	0	0	0	0	1	0													
168-180	1	7	0	1	0	1	0	1	0	0	0	0	0														
180-192	1	13	0	0	0	1	0	0	0	0	0	0															
192-204	1	2	0	3	1	0	0	0	0	0	1																
204-216	0	3	1	0	0	1	0	0	0	0																	
216-228	1	8	0	0	0	0	0	1	1																		
228-240	2	5	0	0	0	0	0	1																			

Payroll ($Millions)	1999 58.68524	2000 47.52056	2001 48.52263	2002 40.83800	2003 36.49841	2004 46.07390	2005 66.27576	2006 70.46594	2007 79.90427	2008 101.35398	2009 101.34814	2010 125.39358	2011 148.48571	2012 153.61891	2013 145.14625	2014 183.43195	2015 140.57028	2016 118.54548	2017 172.70878	2018 180.59976	2019 178.01900	2020 139.21752	2021 129.32659	2022 136.85701	2023 153.79271	2024 155.45702	2025 151.69813	Average	Smoothed
12-24														0.01302	0.00689	0.01635	0.01423	0.00844	0.00579	0.02215	0.00562	0.01437	0.00773	0.02192	0.00650	0.01287		0.01199	0.02603
24-36													0.00000	0.01302	0.00689	0.02181	0.02846	0.01687	0.01158	0.00554	0.01123	0.00000	0.01546	0.01461	0.01300			0.01219	0.02357
36-48												0.00000	0.00000	0.00000	0.00000	0.01090	0.02846	0.02531	0.00000	0.00554	0.00000	0.00718	0.00000	0.00000				0.00595	0.01919
48-60											0.00000	0.00000	0.01347	0.00000	0.00000	0.01090	0.00000	0.00000	0.00000	0.02215	0.01685	0.00718	0.00000					0.00543	0.01729
60-72										0.00000	0.00987	0.00797	0.00000	0.00000	0.00689	0.00545	0.02846	0.00844	0.00579	0.00554	0.00000	0.00000						0.00603	0.01544
72-84									0.00000	0.00000	0.00000	0.00797	0.01347	0.00651	0.00000	0.00000	0.00000	0.00844	0.00000	0.01107	0.00000							0.00365	0.01219
84-96								0.00000	0.01251	0.00000	0.00000	0.00000	0.00000	0.00651	0.00000	0.00545	0.00000	0.00000	0.00000	0.00000								0.00188	0.01199
96-108							0.00000	0.00000	0.00000	0.00000	0.00000	0.00797	0.00000	0.00000	0.00000	0.03271	0.01423	0.00000	0.00579									0.00467	0.01054
108-120						0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01090	0.00711	0.00000										0.00139	0.00888
120-132					0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00689	0.02181	0.00711												0.00275	0.00620
132-144				0.04897	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00797	0.00000	0.00651	0.00000	0.01090													0.00572	0.00603
144-156			0.00000	0.04897	0.00000	0.02170	0.00000	0.00000	0.00000	0.00000	0.00987	0.00000	0.00000	0.00000	0.00000													0.00620	0.00595
156-168		0.08417	0.00000	0.02449	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00673	0.00000														0.00888	0.00572
168-180	0.01704	0.14730	0.00000	0.02449	0.00000	0.02170	0.00000	0.01419	0.00000	0.00000	0.00000	0.00000	0.00000															0.01729	0.00543
180-192	0.01704	0.27357	0.00000	0.00000	0.00000	0.02170	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																0.02603	0.00467
192-204	0.01704	0.04209	0.00000	0.07346	0.02740	0.00000	0.00000	0.00000	0.00000	0.00000	0.00987																	0.01544	0.00365
204-216	0.00000	0.06313	0.02061	0.00000	0.00000	0.02170	0.00000	0.00000	0.00000	0.00000																		0.01054	0.00275
216-228	0.01704	0.16835	0.00000	0.00000	0.00000	0.00000	0.00000	0.01419	0.01251																			0.02357	0.00188
228-240	0.03408	0.10522	0.00000	0.00000	0.00000	0.00000	0.00000	0.01419																				0.01919	0.00139
																										Total=		0.18879	0.18879

IBNR Claims

Cumulative Factor									0.00139	0.00327	0.00602	0.00967	0.01434	0.01977	0.02549	0.03144	0.03747	0.04367	0.05255	0.06309	0.07508	0.08727	0.10271	0.12000	0.13919	0.16276	0.18879
times Payroll									0.11107	0.33143	0.61012	1.21256	2.12929	3.03705	3.69978	5.76710	5.26717	5.17688	9.07585	11.39404	13.36567	12.14951	13.28313	16.42284	21.40641	25.30218	28.63909

Source: Coal Mine Compensation Rating Bureau Database as of 4-30-2026
Payrolls - Exhibit X-A, Page 3

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[08-C.2026-09-22.xlsx]08-C-2
Run: September 22, 2026 - 10:57:44 AM
Effective Date: 4/1/2027

Checksum:116,814.851150

Coal Mine Compensation Rating Bureau Database
Federal Occupational Disease
Anthracite Surface (0153)

Claims with File Dates on or before 12-31-2025, Valued as of 4-30-2026

Incremental Frequency and IBNR

Reported Claims

Months	Year 1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
12	0	1	2	3	0	2	1	0	2	0	0	0	0	0	1	1	0	1	1	0	0	0	0	0	1	1	0
24	0	4	2	3	1	3	2	0	2	2	0	0	1	0	1	1	1	1	1	0	0	0	0	0	2	1	
36	0	4	2	4	3	3	2	0	2	2	1	0	1	1	1	1	1	1	1	0	0	0	0	1	2		
48	0	5	4	5	3	3	2	1	2	2	1	0	1	1	1	1	2	3	1	1	0	2	0	1			
60	0	5	5	5	3	4	2	1	2	2	1	0	1	1	2	1	3	3	1	1	0	2	0				
72	0	5	5	6	3	4	2	1	2	2	2	0	1	1	3	1	3	4	1	1	2	2					
84	0	5	5	6	4	5	2	1	2	2	2	0	1	1	3	1	3	4	2	1	2						
96	0	5	5	6	4	5	2	1	2	2	2	2	1	1	4	1	3	4	2	1							
108	0	5	6	6	4	5	2	1	2	2	2	2	1	1	4	1	4	4	2								
120	1	7	6	6	4	5	2	1	2	2	2	2	1	1	4	1	4	4									
132	1	7	7	6	4	5	2	1	2	2	2	2	1	1	4	1	4										
144	1	7	7	6	4	5	2	1	2	2	2	2	1	1	4	1											
156	1	7	7	6	5	5	2	1	2	2	2	2	1	2	4												
168	1	7	7	6	5	6	2	1	2	2	2	2	1	2													
180	1	7	7	6	5	6	2	1	2	2	2	2	1														
192	1	7	7	6	5	6	2	1	2	2	2	2															
204	1	10	7	6	5	6	2	1	2	2	2																
216	1	10	7	6	5	6	2	1	2	2																	
228	1	10	7	6	5	6	2	1	2																		
240	1	10	7	6	5	6	2	1																			

Incremental Changes

12-24													1	0	0	0	1	0	0	0	0	0	0	0	1	0	
24-36												0	0	1	0	0	0	0	0	0	0	0	0	1	0		
36-48											0	0	0	0	0	0	1	2	0	1	0	2	0	0			
48-60										0	0	0	0	0	1	0	1	0	0	0	0	0	0				
60-72									0	0	1	0	0	0	1	0	0	1	0	0	2	0					
72-84								0	0	0	0	0	0	0	0	0	0	0	1	0	0						
84-96							0	0	0	0	0	2	0	0	1	0	0	0	0	0							
96-108						0	0	0	0	0	0	0	0	0	0	0	1	0	0								
108-120					0	0	0	0	0	0	0	0	0	0	0	0	0	0									
120-132				0	0	0	0	0	0	0	0	0	0	0	0	0	0										
132-144			0	0	0	0	0	0	0	0	0	0	0	0	0	0											
144-156		0	0	0	1	0	0	0	0	0	0	0	0	1	0												
156-168	0	0	0	0	0	1	0	0	0	0	0	0	0	0													
168-180	0	0	0	0	0	0	0	0	0	0	0	0	0														
180-192	0	0	0	0	0	0	0	0	0	0	0	0															
192-204	0	3	0	0	0	0	0	0	0	0	0																
204-216	0	0	0	0	0	0	0	0	0	0																	
216-228	0	0	0	0	0	0	0	0	0																		
228-240	0	0	0	0	0	0	0	0																			

Payroll ($Millions)	1999 18.44114	2000 16.80781	2001 12.92375	2002 11.04657	2003 11.92821	2004 12.35973	2005 12.14091	2006 12.06532	2007 14.86656	2008 16.22023	2009 15.89353	2010 13.31919	2011 19.50743	2012 24.73471	2013 20.72001	2014 18.91134	2015 22.23435	2016 19.25711	2017 19.09463	2018 18.30351	2019 20.16518	2020 19.34381	2021 21.04841	2022 26.64021	2023 39.12984	2024 45.77769	2025 51.28546	Average	Smoothed
12-24														0.00000	0.00000	0.00000	0.04498	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.02556	0.00000		0.00543	0.02360
24-36													0.00000	0.04043	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.03754	0.00000			0.00600	0.02018
36-48												0.00000	0.00000	0.00000	0.00000	0.00000	0.04498	0.10386	0.00000	0.05463	0.00000	0.10339	0.00000	0.00000				0.02360	0.01623
48-60											0.00000	0.00000	0.00000	0.00000	0.04826	0.00000	0.04498	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					0.00717	0.01526
60-72										0.00000	0.06292	0.00000	0.00000	0.00000	0.04826	0.00000	0.00000	0.05193	0.00000	0.00000	0.09918	0.00000						0.02018	0.00956
72-84									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.05237	0.00000	0.00000							0.00403	0.00717
84-96								0.00000	0.00000	0.00000	0.00000	0.15016	0.00000	0.00000	0.04826	0.00000	0.00000	0.00000	0.00000	0.00000								0.01526	0.00622
96-108							0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.04498	0.00000	0.00000									0.00346	0.00600
108-120						0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000										0.00000	0.00543
120-132					0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000											0.00000	0.00403
132-144				0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000												0.00000	0.00346
144-156			0.00000	0.00000	0.08383	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.04043	0.00000													0.00956	0.00000
156-168		0.00000	0.00000	0.00000	0.00000	0.08091	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000														0.00622	0.00000
168-180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000															0.00000	0.00000
180-192	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																0.00000	0.00000
192-204	0.00000	0.17849	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																	0.01623	0.00000
204-216	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																		0.00000	0.00000
216-228	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																			0.00000	0.00000
228-240	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																				0.00000	0.00000
																											Total=	0.11714	0.11714

IBNR Claims

Cumulative Factor									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00346	0.00749	0.01292	0.01892	0.02514	0.03231	0.04187	0.05713	0.07336	0.09354	0.11714
times Payroll									0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.07693	0.14424	0.24670	0.34630	0.50695	0.62500	0.88130	1.52196	2.87057	4.28205	6.00758

Source: Coal Mine Compensation Rating Bureau Database as of 4-30-2026
Payrolls - Exhibit X-A, Page 3

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[08-C.2026-09-22.xlsx]08-C-3
Run: September 22, 2026 - 10:57:44 AM
Effective Date: 4/1/2027

Checksum:112,647.118390

Coal Mine Compensation Rating Bureau Database
Federal Occupational Disease
Bituminous Surface (0156)

Claims with File Dates on or before 12-31-2025, Valued as of 4-30-2026

Incremental Frequency and IBNR

Reported Claims

Months \ Year	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
12	0	3	0	1	0	1	0	0	2	0	0	1	0	3	2	0	1	0	1	0	0	1	0	0	1	0	0
24	1	3	1	2	0	1	0	1	2	1	0	1	1	8	2	1	3	0	1	0	1	1	0	0	1	0	
36	1	3	1	2	1	1	1	1	2	1	0	1	1	8	2	1	6	0	1	0	1	1	0	0	1		
48	1	5	1	2	1	1	1	1	3	1	0	1	2	8	3	1	7	0	1	0	1	1	0	0			
60	1	5	1	2	1	1	1	1	3	1	0	1	3	8	3	3	8	0	1	0	1	1	0				
72	2	6	1	2	1	1	1	1	4	4	0	2	3	8	4	4	8	0	1	0	1	1					
84	2	6	2	2	1	1	1	3	5	5	0	2	4	9	4	4	9	0	1	0	1						
96	2	6	2	2	1	1	1	3	5	5	0	2	4	9	5	4	9	0	1	0							
108	2	6	2	2	2	1	1	3	5	5	1	2	5	9	5	4	9	0	1								
120	2	6	2	3	3	2	1	3	6	5	1	2	5	9	5	4	9	0									
132	2	6	3	4	3	2	1	3	6	6	1	2	6	9	5	5	9										
144	2	6	3	4	4	2	1	3	6	7	1	2	6	9	5	5											
156	2	6	3	4	5	2	1	3	6	7	1	2	6	9	6												
168	2	6	4	4	5	2	2	3	6	7	2	2	7	9													
180	2	6	5	4	5	2	2	3	6	7	2	2	7														
192	2	7	7	4	5	2	2	3	7	8	2	2															
204	2	7	7	4	5	2	2	4	7	8	2																
216	3	9	7	4	5	2	2	4	7	8																	
228	4	9	7	4	6	2	2	4	7																		
240	4	9	7	4	6	2	2	4																			

Incremental Changes

12-24													1	5	0	1	2	0	0	0	1	0	0	0	0	0	
24-36												0	0	0	0	0	3	0	0	0	0	0	0	0	0		
36-48											0	0	1	0	1	0	1	0	0	0	0	0	0	0			
48-60										0	0	0	1	0	0	2	1	0	0	0	0	0	0				
60-72									1	3	0	1	0	0	1	1	0	0	0	0	0	0					
72-84								2	1	1	0	0	1	1	0	0	1	0	0	0	0						
84-96							0	0	0	0	0	0	0	0	1	0	0	0	0	0							
96-108						0	0	0	0	0	1	0	1	0	0	0	0	0	0								
108-120					1	1	0	0	1	0	0	0	0	0	0	0	0	0									
120-132				1	0	0	0	0	0	1	0	0	1	0	0	1	0										
132-144			0	0	1	0	0	0	0	1	0	0	0	0	0	0											
144-156		0	0	0	1	0	0	0	0	0	0	0	0	0	1												
156-168	0	0	1	0	0	0	1	0	0	0	1	0	1	0													
168-180	0	0	1	0	0	0	0	0	0	0	0	0	0														
180-192	0	1	2	0	0	0	0	0	1	1	0	0															
192-204	0	0	0	0	0	0	0	1	0	0	0																
204-216	1	2	0	0	0	0	0	0	0	0																	
216-228	1	0	0	0	1	0	0	0	0																		
228-240	0	0	0	0	0	0	0	0																			

Payroll ($Millions)	1999 54.16227	2000 49.93562	2001 58.15133	2002 53.50209	2003 47.87374	2004 56.21730	2005 64.87156	2006 63.79850	2007 64.80809	2008 74.60123	2009 63.30670	2010 74.25518	2011 87.73051	2012 77.89050	2013 62.71806	2014 55.36862	2015 42.00009	2016 30.13122	2017 34.24896	2018 36.30520	2019 36.50359	2020 27.98949	2021 29.87224	2022 33.69105	2023 35.25029	2024 32.44334	2025 25.04886	Average	Smoothed
12-24														0.06419	0.00000	0.01806	0.04762	0.00000	0.00000	0.00000	0.02739	0.00000	0.00000	0.00000	0.00000	0.00000		0.01210	0.01210
24-36													0.00000	0.00000	0.00000	0.00000	0.07143	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		0.00549	0.00694
36-48												0.00000	0.01140	0.00000	0.01594	0.00000	0.02381	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				0.00393	0.00674
48-60											0.00000	0.00000	0.01140	0.00000	0.00000	0.03612	0.02381	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					0.00549	0.00591
60-72										0.04021	0.00000	0.01347	0.00000	0.00000	0.01594	0.01806	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000						0.00674	0.00585
72-84									0.01543	0.01340	0.00000	0.00000	0.01140	0.01284	0.00000	0.00000	0.02381	0.00000	0.00000	0.00000	0.00000							0.00591	0.00549
84-96								0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01594	0.00000	0.00000	0.00000	0.00000	0.00000								0.00123	0.00549
96-108							0.00000	0.00000	0.00000	0.00000	0.01580	0.00000	0.01140	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000									0.00209	0.00460
108-120						0.01779	0.00000	0.00000	0.01543	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000										0.00256	0.00437
120-132					0.00000	0.00000	0.00000	0.00000	0.00000	0.01340	0.00000	0.00000	0.01140	0.00000	0.00000	0.01806	0.00000											0.00330	0.00393
132-144				0.00000	0.02089	0.00000	0.00000	0.00000	0.00000	0.01340	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000												0.00264	0.00330
144-156			0.00000	0.00000	0.02089	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01594													0.00283	0.00283
156-168		0.00000	0.01720	0.00000	0.00000	0.00000	0.01542	0.00000	0.00000	0.00000	0.01580	0.00000	0.01140	0.00000														0.00460	0.00264
168-180	0.00000	0.00000	0.01720	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000															0.00132	0.00256
180-192	0.00000	0.02003	0.03439	0.00000	0.00000	0.00000	0.00000	0.00000	0.01543	0.01340	0.00000	0.00000																0.00694	0.00209
192-204	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01567	0.00000	0.00000	0.00000																	0.00142	0.00142
204-216	0.01846	0.04005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																		0.00585	0.00132
216-228	0.01846	0.00000	0.00000	0.00000	0.02089	0.00000	0.00000	0.00000	0.00000																			0.00437	0.00123
228-240	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000																				0.00000	0.00000
																											Total=	0.07881	0.07881

IBNR Claims

Cumulative Factor									0.00000	0.00123	0.00255	0.00397	0.00606	0.00862	0.01126	0.01409	0.01739	0.02132	0.02569	0.03029	0.03578	0.04127	0.04712	0.05303	0.05977	0.06671	0.07881
times Payroll									0.00000	0.09176	0.16143	0.29479	0.53165	0.67142	0.70621	0.78014	0.73038	0.64240	0.87986	1.09968	1.30610	1.15513	1.40758	1.78664	2.10691	2.16430	1.97410

Source: Coal Mine Compensation Rating Bureau Database as of 4-30-2026
Payrolls - Exhibit X-A, Page 3

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[08-C.2026-09-22.xlsx]08-C-4
Run: September 22, 2026 - 10:57:44 AM
Effective Date: 4/1/2027

Checksum:113,661.986180

Coal Mine Compensation Rating Bureau Database
Federal Occupational Disease
Other Classifications - Federal

Claims with File Dates on or before 12-31-2025, Valued as of 4-30-2026

Incremental Frequency and IBNR

Reported Claims

Months \ Year	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
12	0	0	0	1	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	1	1	2
24	1	0	0	1	0	1	1	0	0	0	0	0	0	0	1	0	0	0	0	1	0	2	0	1	2	1	
36	3	1	0	1	0	1	1	0	0	0	0	0	1	0	1	0	0	0	0	2	1	2	0	1	3		
48	3	1	0	1	0	1	1	0	0	0	0	0	1	1	2	0	0	0	0	2	1	2	1	1			
60	4	1	0	1	0	1	1	0	0	0	0	0	1	1	2	2	0	1	0	3	1	2	1				
72	4	1	0	2	0	1	1	0	0	0	1	0	1	2	2	2	0	1	0	3	2	3					
84	4	1	0	2	1	1	1	0	0	0	1	0	1	2	2	2	1	1	0	3	4						
96	4	1	0	2	1	1	2	0	0	0	1	0	1	2	2	3	1	1	1	4							
108	4	1	0	2	1	1	2	0	1	1	1	0	1	2	2	3	1	2	1								
120	4	1	0	2	1	1	3	1	1	1	1	0	1	2	2	4	1	2									
132	4	1	0	2	1	1	3	1	1	1	1	0	1	2	2	6	1										
144	5	1	0	2	1	1	3	2	1	1	1	0	1	2	2	6											
156	5	1	0	2	2	1	3	2	1	2	1	0	1	2	2												
168	5	1	0	2	2	1	3	2	1	2	1	0	1	2													
180	5	1	0	2	2	1	3	2	1	3	1	0	1														
192	5	1	0	2	2	2	3	2	1	3	1	0															
204	5	2	0	2	2	2	3	2	1	3	1																
216	5	3	0	2	2	2	3	2	1	3																	
228	5	3	0	2	3	2	3	2	1																		
240	5	3	0	2	3	2	3	2																			

Payroll	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
($Millions)	30.45185	29.53686	30.95943	32.09811	36.30165	44.70078	51.98593	53.57718	59.51941	55.25499	47.61428	54.14396	66.13772	66.68662	64.54036	63.78404	56.81536	49.73107	59.22132	66.29865	70.68597	62.52401	67.52540	80.13552	96.18964	103.86488	111.09226

Source: Coal Mine Compensation Rating Bureau Database as of 4-30-2026
Payrolls - Exhibit X-A, Page 3

Coal Mine Compensation Rating Bureau Database
Federal Occupational Disease
All Classifications

Claims with File Dates on or before 12-31-2025, Valued as of 4-30-2026

Incremental Frequency and IBNR

Reported Claims

Months	Year 1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
12	2	6	3	6	0	4	2	1	4	0	1	1	2	4	6	4	6	4	5	4	1	6	2	1	6	4	2
24	6	12	4	8	1	5	3	2	4	4	2	3	4	11	8	8	11	5	6	9	3	8	3	5	9	6	
36	10	13	7	11	4	6	4	2	6	4	3	3	6	14	9	12	18	7	8	11	6	8	5	8	12		
48	11	16	9	13	4	7	4	3	7	4	6	3	8	15	11	14	24	12	8	13	6	11	6	8			
60	13	16	11	14	4	8	4	3	8	4	6	3	11	15	13	20	26	13	8	19	9	12	6				
72	14	17	13	16	4	8	4	3	9	8	9	5	11	16	17	22	30	15	9	20	12	13					
84	14	18	15	16	6	9	5	5	10	9	9	6	14	18	17	22	32	16	10	22	14						
96	15	18	15	17	7	9	6	5	11	9	9	8	14	19	20	24	32	16	11	23							
108	16	18	18	17	9	9	6	5	12	10	10	9	15	19	20	30	35	17	12								
120	18	20	18	22	10	10	7	6	13	10	10	9	15	19	20	33	36	17									
132	19	23	21	23	10	10	7	6	13	12	10	9	16	19	21	40	37										
144	24	26	21	25	11	10	7	7	13	13	10	10	16	20	21	42											
156	26	26	21	28	14	11	7	7	13	14	11	10	16	21	22												
168	26	30	22	30	14	12	8	7	13	14	12	10	18	21													
180	28	37	23	31	14	14	8	8	13	15	12	10	18														
192	29	51	25	31	14	16	8	8	14	16	12	10															
204	30	57	25	34	15	16	8	9	14	16	13																
216	31	63	26	34	15	17	8	9	14	16																	
228	33	71	26	34	17	17	8	10	15																		
240	35	77	27	34	17	17	8	11																			

Incremental Changes

12-24													2	7	2	4	5	1	1	5	2	2	1	4	3	2	
24-36												0	2	3	1	4	7	2	2	2	3	0	2	3	3		
36-48											3	0	2	1	2	2	6	5	0	2	0	3	1	0			
48-60										0	0	0	3	0	2	6	2	1	0	6	3	1	0				
60-72									1	4	3	2	0	1	4	2	4	2	1	1	3	1					
72-84								2	1	1	0	1	3	2	0	0	2	1	1	2	2						
84-96							1	0	1	0	0	2	0	1	3	2	0	0	1	1							
96-108						0	0	0	1	1	1	1	1	0	0	6	3	1	1								
108-120					1	1	1	1	1	0	0	0	0	0	0	3	1	0									
120-132				1	0	0	0	0	0	2	0	0	1	0	1	7	1										
132-144			0	2	1	0	0	1	0	1	0	1	0	1	0	2											
144-156		0	0	3	3	1	0	0	0	1	1	0	0	1	1												
156-168	0	4	1	2	0	1	1	0	0	0	1	0	2	0													
168-180	2	7	1	1	0	2	0	1	0	1	0	0	0														
180-192	1	14	2	0	0	2	0	0	1	1	0	0															
192-204	1	6	0	3	1	0	0	1	0	0	1																
204-216	1	6	1	0	0	1	0	0	0	0																	
216-228	2	8	0	0	2	0	0	1	1																		
228-240	2	6	1	0	0	0	0	1																			

Payroll	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
($Millions)	163.5547	145.1710	152.1937	138.8713	133.9563	160.6970	196.6917	201.3495	220.7609	249.5671	229.4985	268.4115	323.1193	323.9600	293.5066	321.7548	261.8744	217.8286	285.5261	301.6905	305.5531	249.3745	248.0052	277.3972	324.6154	337.7171	339.3694		
																												Average	Smoothed
12-24														0.02161	0.00681	0.01243	0.01909	0.00459	0.00350	0.01657	0.00655	0.00802	0.00403	0.01442	0.00924	0.00592		0.01021	0.01139
24-36													0.00619	0.00926	0.00341	0.01243	0.02673	0.00918	0.00700	0.00663	0.00982	0.00000	0.00806	0.01081	0.00924			0.00914	0.01021
36-48												0.00000	0.00619	0.00309	0.00681	0.00622	0.02291	0.02295	0.00000	0.00663	0.00000	0.01203	0.00403	0.00000				0.00699	0.01020
48-60											0.00000	0.00000	0.00928	0.00000	0.00681	0.01865	0.00764	0.00459	0.00000	0.01989	0.00982	0.00401	0.00000					0.00621	0.00914
60-72										0.01603	0.01307	0.00745	0.00000	0.00309	0.01363	0.00622	0.01527	0.00918	0.00350	0.00331	0.00982	0.00401						0.00804	0.00814
72-84									0.00453	0.00401	0.00000	0.00373	0.00928	0.00617	0.00000	0.00000	0.00764	0.00459	0.00350	0.00663	0.00655							0.00436	0.00804
84-96								0.00000	0.00453	0.00000	0.00000	0.00745	0.00000	0.00309	0.01022	0.00622	0.00000	0.00000	0.00350	0.00331								0.00295	0.00780
96-108							0.00000	0.00000	0.00453	0.00401	0.00436	0.00373	0.00309	0.00000	0.00000	0.01865	0.01146	0.00459	0.00350									0.00446	0.00736
108-120						0.00622	0.00508	0.00497	0.00453	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00932	0.00382	0.00000										0.00261	0.00699
120-132					0.00000	0.00000	0.00000	0.00000	0.00000	0.00801	0.00000	0.00000	0.00309	0.00000	0.00341	0.02176	0.00382											0.00308	0.00621
132-144				0.01440	0.00747	0.00000	0.00000	0.00497	0.00000	0.00401	0.00000	0.00373	0.00000	0.00309	0.00000	0.00622												0.00338	0.00602
144-156			0.00000	0.02160	0.02240	0.00622	0.00000	0.00000	0.00000	0.00401	0.00436	0.00000	0.00000	0.00309	0.00341													0.00501	0.00541
156-168		0.02755	0.00657	0.01440	0.00000	0.00622	0.00508	0.00000	0.00000	0.00000	0.00436	0.00000	0.00619	0.00000														0.00541	0.00501
168-180	0.01223	0.04822	0.00657	0.00720	0.00000	0.01245	0.00000	0.00497	0.00000	0.00401	0.00000	0.00000	0.00000															0.00736	0.00446
180-192	0.00611	0.09644	0.01314	0.00000	0.00000	0.01245	0.00000	0.00000	0.00453	0.00401	0.00000	0.00000																0.01139	0.00436
192-204	0.00611	0.04133	0.00000	0.02160	0.00747	0.00000	0.00000	0.00497	0.00000	0.00000	0.00436																	0.00780	0.00338
204-216	0.00611	0.04133	0.00657	0.00000	0.00000	0.00622	0.00000	0.00000	0.00000	0.00000																		0.00602	0.00308
216-228	0.01223	0.05511	0.00000	0.00000	0.01493	0.00000	0.00000	0.00497	0.00453																			0.01020	0.00295
228-240	0.01223	0.04133	0.00657	0.00000	0.00000	0.00000	0.00000	0.00497																				0.00814	0.00261
																											Total=	0.12276	0.12276

IBNR Claims

Cumulative Factor									0.00261	0.00556	0.00864	0.01202	0.01638	0.02084	0.02585	0.03126	0.03728	0.04349	0.05048	0.05784	0.06564	0.07368	0.08182	0.09096	0.10116	0.11137	0.12276
times Payroll									0.57619	1.38759	1.98287	3.22631	5.29269	6.75133	7.58714	10.05805	9.76268	9.47337	14.41336	17.44978	20.05651	18.37392	20.29178	25.23205	32.83809	37.61155	41.66099

Source: Counts and Payrolls: Sum of Exhibits VIII-C, Pages 1 through 5

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[08-C.2026-09-22.xlsx]08-C-6
Run: September 22, 2026 - 10:57:44 AM
Effective Date: 4/1/2027

Checksum:123,244.961490

Coal Mine Compensation Rating Bureau Database
Federal Occupational Disease
All Classifications

IBNR By Class

		CLASSIFICATION					
A. IBNR Factor		Coke	Auger	Anthracite Co-Gen	Bituminous Co-Gen	Anthracite Prep Plant	Bituminous Prep Plant
	Year	0154	0157	0181	0182	0183	0184
	2016	0.0435	0.0435	0.0435	0.0435	0.0435	0.0435
	2017	0.0505	0.0505	0.0505	0.0505	0.0505	0.0505
	2018	0.0578	0.0578	0.0578	0.0578	0.0578	0.0578
	2019	0.0656	0.0656	0.0656	0.0656	0.0656	0.0656
	2020	0.0737	0.0737	0.0737	0.0737	0.0737	0.0737
	2021	0.0818	0.0818	0.0818	0.0818	0.0818	0.0818
	2022	0.0910	0.0910	0.0910	0.0910	0.0910	0.0910
	2023	0.1012	0.1012	0.1012	0.1012	0.1012	0.1012
	2024	0.1114	0.1114	0.1114	0.1114	0.1114	0.1114
	2025	0.1228	0.1228	0.1228	0.1228	0.1228	0.1228
B. Adjustment Factor		0.2000	0.5000	0.6000	0.3000	0.8000	0.5000
C. Payroll Per $1M							
	2016	4.43507	0.39278	7.95331	11.32755	5.54297	20.07940
	2017	4.56611	0.56632	7.79356	11.43506	6.05681	28.80346
	2018	4.48474	0.60014	10.05384	12.04330	6.91676	32.19987
	2019	4.51986	0.59321	6.80750	11.81888	10.82917	36.11734
	2020	0.31359	0.39523	6.90327	10.67848	10.67127	33.56216
	2021	0.00000	0.41295	7.78629	12.28284	11.35910	35.68422
	2022	0.00000	0.75323	8.06615	17.38289	13.31906	40.61421
	2023	0.00000	0.57585	10.19771	24.23504	17.67449	43.50655
	2024	0.00000	0.50919	10.54679	26.02210	22.07659	44.71021
	2025	0.00000	0.36821	11.33414	32.21856	24.64226	42.52909
D. IBNR							
	2016	0.0386	0.0085	0.2075	0.1478	0.1929	0.4366
	2017	0.0461	0.0143	0.2361	0.1732	0.2446	0.7270
	2018	0.0519	0.0174	0.3489	0.2090	0.3201	0.9312
	2019	0.0593	0.0195	0.2681	0.2327	0.5687	1.1854
	2020	0.0046	0.0146	0.3052	0.2360	0.6290	1.2364
	2021	0.0000	0.0169	0.3822	0.3015	0.7435	1.4598
	2022	0.0000	0.0343	0.4402	0.4743	0.9692	1.8471
	2023	0.0000	0.0291	0.6190	0.7355	1.4304	2.2006
	2024	0.0000	0.0284	0.7048	0.8694	1.9669	2.4897
	2025	0.0000	0.0226	0.8348	1.1865	2.4201	2.6104

Source: IBNR Factor - Exhibit VIII-C, Page 6
Adjustment Factor - Judgement
Payrolls - Exhibit X-A, Page 3
IBNR (Section D) = Section A times Section B times Section C

IBNR By Class

		CLASSIFICATION					
A. IBNR Factor		Coke	Auger	Anthracite Co-Gen	Bituminous Co-Gen	Anthracite Prep Plant	Bituminous Prep Plant
	Year	0154	0157	0181	0182	0183	0184
	2006	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	2007	0.0026	0.0026	0.0026	0.0026	0.0026	0.0026
	2008	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056
	2009	0.0086	0.0086	0.0086	0.0086	0.0086	0.0086
	2010	0.0120	0.0120	0.0120	0.0120	0.0120	0.0120
	2011	0.0164	0.0164	0.0164	0.0164	0.0164	0.0164
	2012	0.0208	0.0208	0.0208	0.0208	0.0208	0.0208
	2013	0.0259	0.0259	0.0259	0.0259	0.0259	0.0259
	2014	0.0313	0.0313	0.0313	0.0313	0.0313	0.0313
	2015	0.0373	0.0373	0.0373	0.0373	0.0373	0.0373
B. Adjustment Factor		0.2000	0.5000	0.6000	0.3000	0.8000	0.5000
C. Payroll							
	2006	12.73739	1.06683	8.41253	9.42358	4.88588	17.05097
	2007	13.66993	1.12116	9.18671	10.82914	5.81729	18.89519
	2008	9.76115	2.50676	7.52140	8.48189	5.73354	21.25026
	2009	5.17355	0.94696	7.53474	7.86641	6.26461	19.82801
	2010	5.43566	0.82750	7.95805	8.73270	4.87693	26.31313
	2011	3.59909	1.17626	10.98164	9.10241	6.12326	35.15507
	2012	5.73811	0.80821	9.31181	9.04775	7.56902	34.21173
	2013	4.79191	1.04695	7.63076	10.35588	7.07489	33.63997
	2014	4.46440	0.86159	8.36090	11.72118	6.52154	31.85443
	2015	4.34038	0.65477	9.55481	11.74821	6.19660	24.32061
D. IBNR							
	2006	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	2007	0.0071	0.0015	0.0144	0.0085	0.0121	0.0247
	2008	0.0109	0.0070	0.0251	0.0141	0.0255	0.0591
	2009	0.0089	0.0041	0.0391	0.0204	0.0433	0.0857
	2010	0.0131	0.0050	0.0574	0.0315	0.0469	0.1581
	2011	0.0118	0.0096	0.1079	0.0447	0.0802	0.2879
	2012	0.0239	0.0084	0.1164	0.0566	0.1262	0.3565
	2013	0.0248	0.0135	0.1184	0.0803	0.1463	0.4348
	2014	0.0279	0.0135	0.1568	0.1099	0.1631	0.4979
	2015	0.0324	0.0122	0.2137	0.1314	0.1848	0.4533

Source: IBNR Factor - Exhibit VIII-C, Page 6
Adjustment Factor - Judgement
Payrolls - Exhibit X-A, Page 3
IBNR (Section D) = Section A times Section B times Section C

Coal Mine Compensation Rating Bureau

Occupational Disease - Federal Black Lung Monthly Benefit Rates

Time Period			Claimant Benefit	Dependent Benefit	Yearly Percentage Increase
10/1/1981	to	9/30/1982	293.20	146.60	
10/1/1982	to	12/31/1983	304.90	152.50	4.0%
1/1/1984	to	12/31/1984	317.10	158.60	4.0%
1/1/1985	to	12/31/1985	328.20	164.10	3.5%
1/1/1986	to	12/31/1986	328.20	164.10	0.0%
1/1/1987	to	12/31/1987	338.00	169.00	3.0%
1/1/1988	to	12/31/1988	344.80	172.40	2.0%
1/1/1989	to	12/31/1989	358.90	179.50	4.1%
1/1/1990	to	12/31/1990	371.80	185.90	3.6%
1/1/1991	to	12/31/1991	387.10	193.60	4.1%
1/1/1992	to	12/31/1992	403.30	201.70	4.2%
1/1/1993	to	12/31/1993	418.20	209.10	3.7%
1/1/1994	to	12/31/1994	427.40	213.70	2.2%
1/1/1995	to	12/31/1995	427.40	213.70	0.0%
1/1/1996	to	12/31/1996	435.10	217.60	1.8%
1/1/1997	to	12/31/1997	445.10	222.60	2.3%
1/1/1998	to	12/31/1998	455.10	227.60	2.2%
1/1/1999	to	12/31/1999	469.50	234.80	3.2%
1/1/2000	to	12/31/2000	487.40	243.60	3.8%
1/1/2001	to	12/31/2001	500.50	250.30	2.7%
1/1/2002	to	12/31/2002	518.50	259.30	3.6%
1/1/2003	to	12/31/2003	534.60	267.30	3.1%
1/1/2004	to	12/31/2004	549.00	274.50	2.7%
1/1/2005	to	12/31/2005	562.80	281.30	2.5%
1/1/2006	to	12/31/2006	574.60	287.20	2.1%
1/1/2007	to	12/31/2007	584.40	292.20	1.7%
1/1/2008	to	12/31/2008	599.00	299.00	2.5%
1/1/2009	to	12/31/2009	616.30	308.20	2.9%
1/1/2010	to	12/31/2010	625.60	312.80	1.5%
1/1/2011	to	12/31/2011	625.60	312.80	0.0%
1/1/2012	to	12/31/2012	625.60	312.80	0.0%
1/1/2013	to	12/31/2013	625.60	312.80	0.0%
1/1/2014	to	12/31/2014	631.80	315.90	1.0%
1/1/2015	to	12/31/2015	638.10	319.10	1.0%
1/1/2016	to	12/31/2016	644.50	322.30	1.0%
1/1/2017	to	12/31/2017	651.00	325.40	1.0%
1/1/2018	to	12/31/2018	660.10	330.00	1.4%
1/1/2019	to	12/31/2019	669.30	334.70	1.4%
1/1/2020	to	12/31/2020	686.70	343.40	2.6%
1/1/2021	to	12/31/2021	693.60	346.80	1.0%
1/1/2022	to	12/31/2022	708.90	354.40	2.2%
1/1/2023	to	12/31/2023	737.90	369.00	4.1%
1/1/2024	to	12/31/2024	772.60	386.30	4.7%
1/1/2025	to	12/31/2025	785.70	392.90	1.7%
1/1/2026	to	12/31/2026	793.60	396.70	1.0%

All Years	Average	2.3%
Last 10 Yrs	Average	2.1%
Last 5 Yrs	Average	2.7%
Last 3 Yrs	Average	2.5%

Selected Benefit Change from	2026	to	2027	1.00%
Selected Benefit Change from	2027	to	2028	2.00%
Selected Benefit Change from	2028	to	2029	2.50%
Selected Benefit Change for Severity Model				2.50%

			Projected Benefit- Claimant		Dependant	Weight
1/1/2027	to	12/31/2027	801.50	a	400.80	28.125%
1/1/2028	to	12/31/2028	817.50	a	408.80	68.750%
1/1/2029	to	12/31/2029	837.90	a	419.00	3.125%

Average Monthly Benefit During the Policy Period Beginning 04/01/2027	813.60	b	406.80
Average Weekly Benefit During the Policy Period Beginning 04/01/2027	187.80	c	93.90
Annual (Weekly X 52)	9,765.60		4,882.80
Annual Miner and Spouse			14,648.40

a Previous year's benefit times selected benefit change

b Weighted average of projected benefit levels from 01-01-27 to 12-31-29

c Monthly Benefit times 12 months divided by 52 weeks

Sources: U.S. Department of Labor, Office of W.C. Programs, Division of Coal Mine W.C.

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[08-D.2026-09-30.xlsx]08-D
Run: November 02, 2026 - 01:54:29 PM
Effective Date: 4/1/2027

Checksum:3,799,178.286975

Anthracite Underground (0160)

	Counts						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Year	Reported	Awarded	Pending	Denied	Pending Awarded (3) * 30%	Denied Reopened	Denied Awarded
2016	# 0	# 0	# 0	# 0	# 0.00	# 0.00	# 0.00
2017	-	-	-	-	-	-	-
2018	1	1	-	-	-	-	-
2019	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-
Total	1	1	-	-	-	-	-

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Year	Ultimate Awarded (2)+(5)+(7)	Ultimate Denied (1)-(8)	IBNR	IBNR Awarded (10)xAward Ratio	Total Awarded (8)+(11)	Payroll	Frequency (12)/(13) x 1000000
2016	# 0.00	# 0.00	# 0.0059	# 0.0010	# 0.0010	$ 163,760	0.0064
2017	-	-	0.0231	0.0041	0.0041	252,383	0.0162
2018	1.00	-	0.0270	0.0048	1.0048	183,346	5.4802
2019	-	-	0.0373	0.0066	0.0066	179,379	0.0368
2020	-	-	0.0807	0.0143	0.0143	299,700	0.0477
2021	-	-	0.0858	0.0152	0.0152	232,531	0.0653
2022	-	-	0.0394	0.0070	0.0070	73,399	0.0950
2023	-	-	0.1866	0.0330	0.0330	252,915	0.1306
2024	-	-	0.1699	0.0301	0.0301	174,181	0.1726
2025	-	-	0.3907	0.0691	0.0691	244,726	0.2825
Total	1.00	-	1.0463	0.1852	1.1852	$ 2,056,320	0.5764

	(15)	(16)	(17)	(18)
Year	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	978	1.1260	2.9	0.0360
2017	995	1.1260	4.3	0.0950
2018	1,025	1.1260	3.1	32.4119
2019	1,049	1.1260	2.9	0.2278
2020	1,081	1.1260	4.7	0.3039
2021	1,130	1.1260	3.5	0.4338
2022	1,205	1.1260	1.0	0.6970
2023	1,273	1.1260	3.4	0.9715
2024	1,325	1.1260	2.2	1.3668
2025	1,347	1.1260	3.1	2.2305
Total			31.1	3.8109

Sources:

Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) - Exhibit VIII-C
Column (13) - Exhibit X-A, Page 3
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.1770

Bituminous Underground (0158)

	Counts						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Year	Reported	Awarded	Pending	Denied	Pending Awarded (3) * 30%	Denied Reopened	Denied Awarded
2016	# 11	# 1	# 1	# 9	# 0.30	# 0.45	# 0.45
2017	8	1	1	6	0.30	0.30	0.30
2018	17	2	2	13	0.60	0.65	0.65
2019	7	1	2	4	0.60	0.20	0.20
2020	7	-	1	6	0.30	0.30	0.30
2021	5	-	3	2	0.90	0.10	0.10
2022	6	-	-	6	-	0.30	0.30
2023	6	-	2	4	0.60	0.20	0.20
2024	4	-	1	3	0.30	0.15	0.15
2025	-	-	-	-	-	-	-
Total	71	5	13	53	3.90	2.65	2.65

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Year	Ultimate Awarded (2)+(5)+(7)	Ultimate Denied (1)-(8)	IBNR	IBNR Awarded (10)xAward Ratio	Total Awarded (8)+(11)	Payroll	Frequency (12)/(13) x 1000000
2016	# 1.75	# 9.25	# 5.1769	# 0.9163	# 2.6663	$ 118,545,477	0.0225
2017	1.60	6.40	9.0759	1.6064	3.2064	172,708,778	0.0186
2018	3.25	13.75	11.3940	2.0167	5.2667	180,599,760	0.0292
2019	1.80	5.20	13.3657	2.3657	4.1657	178,019,000	0.0234
2020	0.60	6.40	12.1495	2.1505	2.7505	139,217,518	0.0198
2021	1.00	4.00	13.2831	2.3511	3.3511	129,326,591	0.0259
2022	0.30	5.70	16.4228	2.9068	3.2068	136,857,008	0.0234
2023	0.80	5.20	21.4064	3.7889	4.5889	153,792,708	0.0298
2024	0.45	3.55	25.3022	4.4785	4.9285	155,457,017	0.0317
2025	-	-	28.6391	5.0691	5.0691	151,698,127	0.0334
Total	11.55	59.45	156.2156	27.6502	39.2002	$ 1,516,221,984	0.0259

	(15)	(16)	(17)	(18)
Year	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	978	1.5070	1,546.8	0.1724
2017	995	1.5070	2,215.0	0.1448
2018	1,025	1.5070	2,248.4	0.2342
2019	1,049	1.5070	2,165.6	0.1924
2020	1,081	1.5070	1,643.4	0.1674
2021	1,130	1.5070	1,460.5	0.2294
2022	1,205	1.5070	1,449.3	0.2213
2023	1,273	1.5070	1,541.7	0.2977
2024	1,325	1.5070	1,497.2	0.3292
2025	1,347	1.5070	1,437.1	0.3527
Total			17,205.0	0.2278

Sources:

Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) - Exhibit VIII-C
Column (13) - Exhibit X-A, Page 3
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.1770

Anthracite Surface (0153)

	Counts						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Year	Reported	Awarded	Pending	Denied	Pending Awarded (3) * 30%	Denied Reopened	Denied Awarded
2016	# 4	# 1	# 0	# 3	# 0.00	# 0.15	# 0.15
2017	2	-	1	1	0.30	0.05	0.05
2018	1	-	1	-	0.30	-	-
2019	2	-	-	2	-	0.10	0.10
2020	2	-	1	1	0.30	0.05	0.05
2021	-	-	-	-	-	-	-
2022	1	-	1	-	0.30	-	-
2023	2	-	1	1	0.30	0.05	0.05
2024	1	-	-	1	-	0.05	0.05
2025	-	-	-	-	-	-	-
Total	15	1	5	9	1.50	0.45	0.45

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Year	Ultimate Awarded (2)+(5)+(7)	Ultimate Denied (1)-(8)	IBNR	IBNR Awarded (10)xAward Ratio	Total Awarded (8)+(11)	Payroll	Frequency (12)/(13) x 1000000
2016	# 1.15	# 2.85	# 0.1442	# 0.0255	# 1.1755	$ 19,257,107	0.0610
2017	0.35	1.65	0.2467	0.0437	0.3937	19,094,634	0.0206
2018	0.30	0.70	0.3463	0.0613	0.3613	18,303,511	0.0197
2019	0.10	1.90	0.5070	0.0897	0.1897	20,165,184	0.0094
2020	0.35	1.65	0.6250	0.1106	0.4606	19,343,807	0.0238
2021	-	-	0.8813	0.1560	0.1560	21,048,411	0.0074
2022	0.30	0.70	1.5220	0.2694	0.5694	26,640,206	0.0214
2023	0.35	1.65	2.8706	0.5081	0.8581	39,129,837	0.0219
2024	0.05	0.95	4.2821	0.7579	0.8079	45,777,685	0.0176
2025	-	-	6.0076	1.0633	1.0633	51,285,458	0.0207
Total	2.95	12.05	17.4327	3.0856	6.0356	$ 280,045,840	0.0216

	(15)	(16)	(17)	(18)
Year	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	978	1.1260	336.3	0.3495
2017	995	1.1260	327.8	0.1201
2018	1,025	1.1260	305.0	0.1185
2019	1,049	1.1260	328.3	0.0578
2020	1,081	1.1260	305.6	0.1507
2021	1,130	1.1260	318.1	0.0490
2022	1,205	1.1260	377.6	0.1508
2023	1,273	1.1260	525.0	0.1634
2024	1,325	1.1260	590.1	0.1369
2025	1,347	1.1260	650.3	0.1635
Total			4,064.1	0.1485

Sources:

Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) - Exhibit VIII-C
Column (13) - Exhibit X-A, Page 3
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.1770

Bituminous Surface (0156)

	Counts						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Year	Reported	Awarded	Pending	Denied	Pending Awarded (3) * 30%	Denied Reopened	Denied Awarded
2016	# 0	# 0	# 0	# 0	# 0.00	# 0.00	# 0.00
2017	1	-	-	1	-	0.05	0.05
2018	-	-	-	-	-	-	-
2019	1	-	-	1	-	0.05	0.05
2020	1	-	-	1	-	0.05	0.05
2021	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-
2023	1	-	-	1	-	0.05	0.05
2024	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-
Total	4	-	-	4	-	0.20	0.20

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Year	Ultimate Awarded (2)+(5)+(7)	Ultimate Denied (1)-(8)	IBNR	IBNR Awarded (10)xAward Ratio	Total Awarded (8)+(11)	Payroll	Frequency (12)/(13) x 1000000
2016	# 0.00	# 0.00	# 0.6424	# 0.1137	# 0.1137	$ 30,131,218	0.0038
2017	0.05	0.95	0.8799	0.1557	0.2057	34,248,962	0.0060
2018	-	-	1.0997	0.1946	0.1946	36,305,197	0.0054
2019	0.05	0.95	1.3061	0.2312	0.2812	36,503,594	0.0077
2020	0.05	0.95	1.1551	0.2045	0.2545	27,989,489	0.0091
2021	-	-	1.4076	0.2491	0.2491	29,872,239	0.0083
2022	-	-	1.7866	0.3162	0.3162	33,691,047	0.0094
2023	0.05	0.95	2.1069	0.3729	0.4229	35,250,290	0.0120
2024	-	-	2.1643	0.3831	0.3831	32,443,341	0.0118
2025	-	-	1.9741	0.3494	0.3494	25,048,857	0.0139
Total	0.20	3.80	14.5227	2.5705	2.7705	$ 321,484,234	0.0086

	(15)	(16)	(17)	(18)
Year	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	978	1.1260	526.2	0.0216
2017	995	1.1260	587.9	0.0350
2018	1,025	1.1260	604.9	0.0322
2019	1,049	1.1260	594.3	0.0473
2020	1,081	1.1260	442.2	0.0575
2021	1,130	1.1260	451.5	0.0552
2022	1,205	1.1260	477.5	0.0662
2023	1,273	1.1260	472.9	0.0894
2024	1,325	1.1260	418.2	0.0916
2025	1,347	1.1260	317.6	0.1100
Total			4,893.2	0.0566

Sources:

Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) - Exhibit VIII-C
Column (13) - Exhibit X-A, Page 3
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.1770

Four Standard Classes

	Counts						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Year	Reported	Awarded	Pending	Denied	Pending Awarded (3) * 30%	Denied Reopened	Denied Awarded
2016	# 15	# 2	# 1	# 12	# 0.30	# 0.60	# 0.60
2017	11	1	2	8	0.60	0.40	0.40
2018	19	3	3	13	0.90	0.65	0.65
2019	10	1	2	7	0.60	0.35	0.35
2020	10	-	2	8	0.60	0.40	0.40
2021	5	-	3	2	0.90	0.10	0.10
2022	7	-	1	6	0.30	0.30	0.30
2023	9	-	3	6	0.90	0.30	0.30
2024	5	-	1	4	0.30	0.20	0.20
2025	-	-	-	-	-	-	-
Total	91	7	18	66	5.40	3.30	3.30

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Year	Ultimate Awarded (2)+(5)+(7)	Ultimate Denied (1)-(8)	IBNR	IBNR Awarded (10)xAward Ratio	Total Awarded (8)+(11)	Payroll	Frequency (12)/(13) x 1000000
2016	# 2.90	# 12.10	# 5.9694	# 1.0566	# 3.9566	$ 168,097,562	0.0235
2017	2.00	9.00	10.2255	1.8099	3.8099	226,304,757	0.0168
2018	4.55	14.45	12.8670	2.2775	6.8275	235,391,814	0.0290
2019	1.95	8.05	15.2161	2.6932	4.6432	234,867,157	0.0198
2020	1.00	9.00	14.0103	2.4798	3.4798	186,850,514	0.0186
2021	1.00	4.00	15.6578	2.7714	3.7714	180,479,772	0.0209
2022	0.60	6.40	19.7708	3.4994	4.0994	197,261,660	0.0208
2023	1.20	7.80	26.5705	4.7030	5.9030	228,425,750	0.0258
2024	0.50	4.50	31.9184	5.6496	6.1496	233,852,224	0.0263
2025	-	-	37.0114	6.5510	6.5510	228,277,168	0.0287
Total	15.70	75.30	189.2172	33.4914	49.1914	$ 2,119,808,378	0.0232

	(15)	(16)	(17)	(18)
Year	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	978		2,412.2	0.1640
2017	995		3,135.0	0.1215
2018	1,025		3,161.4	0.2160
2019	1,049		3,091.1	0.1502
2020	1,081		2,395.9	0.1452
2021	1,130		2,233.6	0.1688
2022	1,205		2,305.4	0.1778
2023	1,273		2,543.0	0.2321
2024	1,325		2,507.7	0.2452
2025	1,347		2,408.1	0.2720
Total			26,193.4	0.1878

Sources:

Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) - Exhibit VIII-C
Column (13) = Sum of Pages 1 to 4
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.1770

Coke (0154)

	Counts						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Year	Reported	Awarded	Pending	Denied	Pending Awarded (3) * 30%	Denied Reopened	Denied Awarded
2016	# 0	# 0	# 0	# 0	# 0.00	# 0.00	# 0.00
2017	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Year	Ultimate Awarded (2)+(5)+(7)	Ultimate Denied (1)-(8)	IBNR	IBNR Awarded (10)xAward Ratio	Total Awarded (8)+(11)	Payroll	Frequency (12)/(13) x 1000000
2016	# 0.00	# 0.00	# 0.0386	# 0.0068	# 0.0068	$ 4,435,066	0.0015
2017	-	-	0.0461	0.0082	0.0082	4,566,113	0.0018
2018	-	-	0.0519	0.0092	0.0092	4,484,744	0.0020
2019	-	-	0.0593	0.0105	0.0105	4,519,863	0.0023
2020	-	-	0.0046	0.0008	0.0008	313,587	0.0026
2021	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-
Total	-	-	0.2005	0.0355	0.0355	$ 18,319,373	0.0019

	(15)	(16)	(17)	(18)
Year	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	978	1.1260	77.4	0.0088
2017	995	1.1260	78.4	0.0104
2018	1,025	1.1260	74.7	0.0123
2019	1,049	1.1260	73.6	0.0143
2020	1,081	1.1260	5.0	0.0163
2021	1,130	1.1260	-	-
2022	1,205	1.1260	-	-
2023	1,273	1.1260	-	-
2024	1,325	1.1260	-	-
2025	1,347	1.1260	-	-
Total			309.1	0.0115

Sources:

Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) - Exhibit VIII-C
Column (13) - Exhibit X-A, Page 3
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.1770

Auger (0157)

	Counts						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Year	Reported	Awarded	Pending	Denied	Pending Awarded (3) * 30%	Denied Reopened	Denied Awarded
2016	# 0	# 0	# 0	# 0	# 0.00	# 0.00	# 0.00
2017	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Year	Ultimate Awarded (2)+(5)+(7)	Ultimate Denied (1)-(8)	IBNR	IBNR Awarded (10)xAward Ratio	Total Awarded (8)+(11)	Payroll	Frequency (12)/(13) x 1000000
2016	# 0.00	# 0.00	# 0.0085	# 0.0015	# 0.0015	$ 392,776	0.0038
2017	-	-	0.0143	0.0025	0.0025	566,324	0.0045
2018	-	-	0.0174	0.0031	0.0031	600,138	0.0051
2019	-	-	0.0195	0.0035	0.0035	593,214	0.0058
2020	-	-	0.0146	0.0026	0.0026	395,231	0.0065
2021	-	-	0.0169	0.0030	0.0030	412,950	0.0072
2022	-	-	0.0343	0.0061	0.0061	753,226	0.0081
2023	-	-	0.0291	0.0052	0.0052	575,848	0.0089
2024	-	-	0.0284	0.0050	0.0050	509,194	0.0099
2025	-	-	0.0226	0.0040	0.0040	368,208	0.0109
Total	-	-	0.2056	0.0364	0.0364	$ 5,167,109	0.0070

	(15)	(16)	(17)	(18)
Year	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	978	1.1260	6.9	0.0218
2017	995	1.1260	9.7	0.0261
2018	1,025	1.1260	10.0	0.0308
2019	1,049	1.1260	9.7	0.0356
2020	1,081	1.1260	6.2	0.0417
2021	1,130	1.1260	6.2	0.0482
2022	1,205	1.1260	10.7	0.0567
2023	1,273	1.1260	7.7	0.0669
2024	1,325	1.1260	6.6	0.0762
2025	1,347	1.1260	4.7	0.0851
Total			78.4	0.0464

Sources:

Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) - Exhibit VIII-C
Column (13) - Exhibit X-A, Page 3
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.1770

Anthracite Co-Gen (0181)

	Counts						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Year	Reported	Awarded	Pending	Denied	Pending Awarded (3) * 30%	Denied Reopened	Denied Awarded
2016	# 0	# 0	# 0	# 0	# 0.00	# 0.00	# 0.00
2017	-	-	-	-	-	-	-
2018	2	-	1	1	0.30	0.05	0.05
2019	-	-	-	-	-	-	-
2020	1	1	-	-	-	-	-
2021	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-
Total	3	1	1	1	0.30	0.05	0.05

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Year	Ultimate Awarded (2)+(5)+(7)	Ultimate Denied (1)-(8)	IBNR	IBNR Awarded (10)xAward Ratio	Total Awarded (8)+(11)	Payroll	Frequency (12)/(13) x 1000000
2016	# 0.00	# 0.00	# 0.2075	# 0.0367	# 0.0367	$ 7,953,309	0.0046
2017	-	-	0.2361	0.0418	0.0418	7,793,558	0.0054
2018	0.35	1.65	0.3489	0.0618	0.4118	10,053,839	0.0410
2019	-	-	0.2681	0.0475	0.0475	6,807,496	0.0070
2020	1.00	-	0.3052	0.0540	1.0540	6,903,273	0.1527
2021	-	-	0.3822	0.0676	0.0676	7,786,285	0.0087
2022	-	-	0.4402	0.0779	0.0779	8,066,146	0.0097
2023	-	-	0.6190	0.1096	0.1096	10,197,706	0.0107
2024	-	-	0.7048	0.1247	0.1247	10,546,791	0.0118
2025	-	-	0.8348	0.1478	0.1478	11,334,139	0.0130
Total	1.35	1.65	4.3468	0.7694	2.1194	$ 87,442,542	0.0242

	(15)	(16)	(17)	(18)
Year	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	978	1.1260	138.9	0.0264
2017	995	1.1260	133.8	0.0312
2018	1,025	1.1260	167.5	0.2458
2019	1,049	1.1260	110.8	0.0428
2020	1,081	1.1260	109.1	0.9661
2021	1,130	1.1260	117.7	0.0575
2022	1,205	1.1260	114.3	0.0682
2023	1,273	1.1260	136.8	0.0801
2024	1,325	1.1260	135.9	0.0918
2025	1,347	1.1260	143.7	0.1028
Total			1,308.5	0.1620

Sources:

Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) - Exhibit VIII-C
Column (13) - Exhibit X-A, Page 3
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.1770

Bituminous Co-Gen (0182)

	Counts						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Year	Reported	Awarded	Pending	Denied	Pending Awarded (3) * 30%	Denied Reopened	Denied Awarded
2016	# 1	# 0	# 0	# 1	# 0.00	# 0.05	# 0.05
2017	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-
Total	1	-	-	1	-	0.05	0.05

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Year	Ultimate Awarded (2)+(5)+(7)	Ultimate Denied (1)-(8)	IBNR	IBNR Awarded (10)xAward Ratio	Total Awarded (8)+(11)	Payroll	Frequency (12)/(13) x 1000000
2016	# 0.05	# 0.95	# 0.1478	# 0.0262	# 0.0762	$ 11,327,552	0.0067
2017	-	-	0.1732	0.0307	0.0307	11,435,057	0.0027
2018	-	-	0.2090	0.0370	0.0370	12,043,297	0.0031
2019	-	-	0.2327	0.0412	0.0412	11,818,883	0.0035
2020	-	-	0.2360	0.0418	0.0418	10,678,482	0.0039
2021	-	-	0.3015	0.0534	0.0534	12,282,842	0.0043
2022	-	-	0.4743	0.0840	0.0840	17,382,885	0.0048
2023	-	-	0.7355	0.1302	0.1302	24,235,040	0.0054
2024	-	-	0.8694	0.1539	0.1539	26,022,101	0.0059
2025	-	-	1.1865	0.2100	0.2100	32,218,561	0.0065
Total	0.05	0.95	4.5659	0.8082	0.8582	$ 169,444,700	0.0051

	(15)	(16)	(17)	(18)
Year	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	978	1.1260	197.8	0.0385
2017	995	1.1260	196.3	0.0156
2018	1,025	1.1260	200.7	0.0184
2019	1,049	1.1260	192.4	0.0214
2020	1,081	1.1260	168.7	0.0248
2021	1,130	1.1260	185.6	0.0288
2022	1,205	1.1260	246.4	0.0341
2023	1,273	1.1260	325.1	0.0400
2024	1,325	1.1260	335.4	0.0459
2025	1,347	1.1260	408.5	0.0514
Total			2,456.9	0.0349

Sources:

Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) - Exhibit VIII-C
Column (13) - Exhibit X-A, Page 3
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.1770

Anthracite Prep-Plant (0183)

	Counts						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Year	Reported	Awarded	Pending	Denied	Pending Awarded (3) * 30%	Denied Reopened	Denied Awarded
2016	# 1	# 0	# 1	# 0	# 0.30	# 0.00	# 0.00
2017	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-
2021	1	-	-	1	-	0.05	0.05
2022	-	-	-	-	-	-	-
2023	2	-	-	2	-	0.10	0.10
2024	1	-	-	1	-	0.05	0.05
2025	-	-	-	-	-	-	-
Total	5	-	1	4	0.30	0.20	0.20

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Ultimate Awarded	Ultimate Denied		IBNR Awarded	Total Awarded		Frequency
Year	(2)+(5)+(7)	(1)-(8)	IBNR	(10)xAward Ratio	(8)+(11)	Payroll	(12)/(13) x 1000000
2016	# 0.30	# 0.70	# 0.1929	# 0.0341	# 0.3341	$ 5,542,968	0.0603
2017	-	-	0.2446	0.0433	0.0433	6,056,810	0.0071
2018	-	-	0.3201	0.0567	0.0567	6,916,759	0.0082
2019	-	-	0.5687	0.1007	0.1007	10,829,165	0.0093
2020	-	-	0.6290	0.1113	0.1113	10,671,271	0.0104
2021	0.05	0.95	0.7435	0.1316	0.1816	11,359,096	0.0160
2022	-	-	0.9692	0.1715	0.1715	13,319,056	0.0129
2023	0.10	1.90	1.4304	0.2532	0.3532	17,674,490	0.0200
2024	0.05	0.95	1.9669	0.3481	0.3981	22,076,592	0.0180
2025	-	-	2.4201	0.4284	0.4284	24,642,255	0.0174
Total	0.50	4.50	9.4854	1.6789	2.1789	$ 129,088,462	0.0169

	(15)	(16)	(17)	(18)
	Statewide Average	Adjustment	Estimated Miner	Frequency Claims per 100
Year	Weekly Wage	Factor	Years	Miner Years
2016	978	1.1260	96.8	0.3452
2017	995	1.1260	104.0	0.0416
2018	1,025	1.1260	115.2	0.0492
2019	1,049	1.1260	176.3	0.0571
2020	1,081	1.1260	168.6	0.0660
2021	1,130	1.1260	171.7	0.1058
2022	1,205	1.1260	188.8	0.0909
2023	1,273	1.1260	237.1	0.1490
2024	1,325	1.1260	284.6	0.1399
2025	1,347	1.1260	312.4	0.1371
Total			1,855.5	0.1174

Sources:

Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) - Exhibit VIII-C
Column (13) - Exhibit X-A, Page 3
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.1770

Bituminous Prep-Plant (0184)

	Counts						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Year	Reported	Awarded	Pending	Denied	Pending Awarded (3) * 30%	Denied Reopened	Denied Awarded
2016	# 0	# 0	# 0	# 0	# 0.00	# 0.00	# 0.00
2017	1	-	1	-	0.30	-	-
2018	2	-	2	-	0.60	-	-
2019	4	-	1	3	0.30	0.15	0.15
2020	2	-	1	1	0.30	0.05	0.05
2021	-	-	-	-	-	-	-
2022	1	-	-	1	-	0.05	0.05
2023	1	-	1	-	0.30	-	-
2024	-	-	-	-	-	-	-
2025	2	-	1	1	0.30	0.05	0.05
Total	13	-	7	6	2.10	0.30	0.30

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Ultimate Awarded	Ultimate Denied		IBNR Awarded	Total Awarded		Frequency
Year	(2)+(5)+(7)	(1)-(8)	IBNR	(10)xAward Ratio	(8)+(11)	Payroll	(12)/(13) x 1000000
2016	# 0.00	# 0.00	# 0.4366	# 0.0773	# 0.0773	$ 20,079,401	0.0038
2017	0.30	0.70	0.7270	0.1287	0.4287	28,803,457	0.0149
2018	0.60	1.40	0.9312	0.1648	0.7648	32,199,872	0.0238
2019	0.45	3.55	1.1854	0.2098	0.6598	36,117,344	0.0183
2020	0.35	1.65	1.2364	0.2188	0.5688	33,562,164	0.0169
2021	-	-	1.4598	0.2584	0.2584	35,684,224	0.0072
2022	0.05	0.95	1.8471	0.3269	0.3769	40,614,207	0.0093
2023	0.30	0.70	2.2006	0.3895	0.6895	43,506,553	0.0158
2024	-	-	2.4897	0.4407	0.4407	44,710,205	0.0099
2025	0.35	1.65	2.6104	0.4620	0.8120	42,529,094	0.0191
Total	2.40	10.60	15.1242	2.6770	5.0770	$ 357,806,521	0.0142

	(15)	(16)	(17)	(18)
	Statewide Average	Adjustment	Estimated Miner	Frequency Claims per 100
Year	Weekly Wage	Factor	Years	Miner Years
2016	978	1.5070	262.0	0.0295
2017	995	1.5070	369.4	0.1160
2018	1,025	1.5070	400.9	0.1908
2019	1,049	1.5070	439.4	0.1502
2020	1,081	1.5070	396.2	0.1436
2021	1,130	1.5070	403.0	0.0641
2022	1,205	1.5070	430.1	0.0876
2023	1,273	1.5070	436.1	0.1581
2024	1,325	1.5070	430.6	0.1023
2025	1,347	1.5070	402.9	0.2015
Total			3,970.6	0.1279

Sources:

Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) - Exhibit VIII-C
Column (13) - Exhibit X-A, Page 3
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.1770

Total Other Classes

	Counts						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Year	Reported	Awarded	Pending	Denied	Pending Awarded (3) * 30%	Denied Reopened	Denied Awarded
2016	# 2	# 0	# 1	# 1	# 0.30	# 0.05	# 0.05
2017	1	-	1	-	0.30	-	-
2018	4	-	3	1	0.90	0.05	0.05
2019	4	-	1	3	0.30	0.15	0.15
2020	3	1	1	1	0.30	0.05	0.05
2021	1	-	-	1	-	0.05	0.05
2022	1	-	-	1	-	0.05	0.05
2023	3	-	1	2	0.30	0.10	0.10
2024	1	-	-	1	-	0.05	0.05
2025	2	-	1	1	0.30	0.05	0.05
Total	22	1	9	12	2.70	0.60	0.60

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Year	Ultimate Awarded (2)+(5)+(7)	Ultimate Denied (1)-(8)	IBNR	IBNR Awarded (10)xAward Ratio	Total Awarded (8)+(11)	Payroll	Frequency (12)/(13) x 1000000
2016	# 0.35	# 1.65	# 1.0319	# 0.1826	# 0.5326	$ 49,731,072	0.0107
2017	0.30	0.70	1.4413	0.2551	0.5551	59,221,319	0.0094
2018	0.95	3.05	1.8785	0.3325	1.2825	66,298,649	0.0193
2019	0.45	3.55	2.3337	0.4131	0.8631	70,685,965	0.0122
2020	1.35	1.65	2.4258	0.4294	1.7794	62,524,008	0.0285
2021	0.05	0.95	2.9039	0.5140	0.5640	67,525,397	0.0084
2022	0.05	0.95	3.7651	0.6664	0.7164	80,135,520	0.0089
2023	0.40	2.60	5.0146	0.8876	1.2876	96,189,637	0.0134
2024	0.05	0.95	6.0592	1.0725	1.1225	103,864,883	0.0108
2025	0.35	1.65	7.0744	1.2522	1.6022	111,092,257	0.0144
Total	4.30	17.70	33.9284	6.0053	10.3053	$ 767,268,707	0.0134

	(15)	(16)	(17)	(18)
Year	Statewide Average Weekly Wage	Adjustment Factor	Estimated Miner Years	Frequency Claims per 100 Miner Years
2016	978		779.8	0.0683
2017	995		891.6	0.0623
2018	1,025		969.0	0.1324
2019	1,049		1,002.2	0.0861
2020	1,081		853.8	0.2084
2021	1,130		884.2	0.0638
2022	1,205		990.3	0.0723
2023	1,273		1,142.8	0.1127
2024	1,325		1,193.1	0.0941
2025	1,347		1,272.2	0.1259
Total			9,979.0	0.1033

Sources:

Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) - Exhibit VIII-C
Column (13) = Sum of Pages 6 to 11
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.1770

Grand Total

	Counts						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Year	Reported	Awarded	Pending	Denied	Pending Awarded (3) * 30%	Denied Reopened	Denied Awarded
2016	# 17	# 2	# 2	# 13	# 0.60	# 0.65	# 0.65
2017	12	1	3	8	0.90	0.40	0.40
2018	23	3	6	14	1.80	0.70	0.70
2019	14	1	3	10	0.90	0.50	0.50
2020	13	1	3	9	0.90	0.45	0.45
2021	6	-	3	3	0.90	0.15	0.15
2022	8	-	1	7	0.30	0.35	0.35
2023	12	-	4	8	1.20	0.40	0.40
2024	6	-	1	5	0.30	0.25	0.25
2025	2	-	1	1	0.30	0.05	0.05
Total	113	8	27	78	8.10	3.90	3.90

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Ultimate Awarded	Ultimate Denied		IBNR Awarded	Total Awarded		Frequency
Year	(2)+(5)+(7)	(1)-(8)	IBNR	(10)xAward Ratio	(8)+(11)	Payroll	(12)/(13) x 1000000
2016	# 3.25	# 13.75	# 7.0013	# 1.2392	# 4.4892	$ 217,828,634	0.0206
2017	2.30	9.70	11.6668	2.0650	4.3650	285,526,076	0.0153
2018	5.50	17.50	14.7455	2.6099	8.1099	301,690,463	0.0269
2019	2.40	11.60	17.5498	3.1063	5.5063	305,553,122	0.0180
2020	2.35	10.65	16.4361	2.9092	5.2592	249,374,522	0.0211
2021	1.05	4.95	18.5617	3.2854	4.3354	248,005,169	0.0175
2022	0.65	7.35	23.5359	4.1659	4.8159	277,397,180	0.0174
2023	1.60	10.40	31.5851	5.5906	7.1906	324,615,387	0.0222
2024	0.55	5.45	37.9776	6.7220	7.2720	337,717,107	0.0215
2025	0.35	1.65	44.0858	7.8032	8.1532	339,369,425	0.0240
Total	20.00	93.00	223.1456	39.4968	59.4968	$ 2,887,077,085	0.0206

	(15)	(16)	(17)	(18)
	Statewide Average	Adjustment	Estimated Miner	Frequency Claims per 100
Year	Weekly Wage	Factor	Years	Miner Years
2016	978		3,192.0	0.1406
2017	995		4,026.6	0.1084
2018	1,025		4,130.4	0.1963
2019	1,049		4,093.3	0.1345
2020	1,081		3,249.7	0.1618
2021	1,130		3,117.8	0.1391
2022	1,205		3,295.7	0.1461
2023	1,273		3,685.8	0.1951
2024	1,325		3,700.8	0.1965
2025	1,347		3,680.3	0.2215
Total			36,172.4	0.1645

Sources:

Columns (1) to (4) - CMCRB Claims Database
Column (6) = (0.05) times (4)
Column (7) = (1.00) times (6)
Column (10) - Exhibit VIII-C
Column (13) = Sum of Pages 5 & 12
Column (15) - Exhibit XII-D
Column (16) - Exhibit X-G
Column (17) = (13) / [(15) x 52] / (16)
Column (18) = (12) / (17) x 100

IBNR Award Ratio: 0.1770

ID No.	Class	Awd (2) Pend (1)	Type*	Expo. Year	Age of Miner at Comp. Date	State Benefit	Medical	State plus Medical	Offsets for: Soc. Sec.	Offsets for: Pension	Federal Excess: Base	Federal Excess: After Offsets: SS	Federal Excess: After Offsets: SS,PP	All Permanent Partial Scenario: State Benefit	All Permanent Partial Scenario: State plus Medical	All Permanent Partial Scenario: Federal Excess: After Offsets: SS	All Permanent Partial Scenario: Federal Excess: After Offsets: SS,PP	All Permanent Partial Scenario: Federal Excess: Base	All Permanent Partial Scenario: Federal Excess: After Offsets: SS	All Permanent Partial Scenario: Federal Excess: After Offsets: SS,PP
1717	1011	2		1993	61.26	829,883	62,965	892,848	-	203,600	1	1	1,557	437,583	500,548	-	111,198	207,566	207,566	208,628
1721	1011	2		1990	66.83	1,125,887	46,585	1,172,472	-	249,785	-	-	0	678,644	725,229	-	199,793	136,239	136,239	137,271
2053	1011	2		1992	47.39	2,321,549	110,879	2,432,427	437,551	255,370	-	31,441	206,689	839,079	949,958	-	-	500,275	500,275	500,275
3070	1011	2		1993	61.22	630,822	62,965	693,787	-	201,864	-	-	40	386,517	449,482	-	110,250	97,753	97,753	98,806
5551	1011	2		1993	64.79	783,340	51,710	835,050	-	219,415	0	0	564	437,233	488,942	-	145,323	175,722	175,722	176,711
5717	1011	2		1992	49.97	1,899,946	99,871	1,999,818	387,870	222,416	0	47,381	222,005	692,038	791,909	-	-	502,797	502,797	502,797
6627	1011	2	LS	1999	62.24	197,453	60,021	257,473	-	97,958	253,652	253,652	325,440	197,453	257,473	-	97,958	253,652	253,652	325,440
10280	1011	2	LS	2011	49.92	739,994	99,871	839,866	-	-	535,519	535,519	535,519	739,994	839,866	-	-	535,519	535,519	535,519
10536	1011	2	LS	2013	53.66	561,869	85,672	647,541	-	-	469,808	469,808	469,808	561,869	647,541	-	-	469,808	469,808	469,808

Awarded - Lifetime	6	7,591,428	434,974	8,026,402	825,422	1,352,450	1	78,823	430,856	3,471,094	3,906,068	0	566,564	1,620,352	1,620,352	1,624,488
Awarded - Other	3	1,499,316	245,564	1,744,880	0	97,958	1,258,980	1,258,980	1,330,768	1,499,316	1,744,880	0	97,958	1,258,980	1,258,980	1,330,768
Pending	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Underground Anthracite	9	9,090,744	680,538	9,771,282	825,422	1,450,409	1,258,981	1,337,803	1,761,624	4,970,410	5,650,948	0	664,523	2,879,332	2,879,332	2,955,256
Average		1,010,083	75,615	1,085,698	91,714	161,157	139,887	148,645	195,736	552,268	627,883	0	73,836	319,926	319,926	328,362

*Type is "500" for 500 Week Claims, "WO" for Widow Only claims; "LS" for Lump Sum, otherwise Lifetime.
For the All Permanent Partial Scenario, Permanent claims for a Miner or Miner and Spouse were re-run with 630 weeks of State Indemnity Benefits.
Widow Only, Commuted/Compromised and Lump Sum claims were the same as in the Base Scenario.
Source: Individual claim detail from CMCRB.

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[09-A.2026-10-16.xlsx]09-A-1
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Checksum:143,735,445.160276

ID No.	Class	Awd (2) Pend (1)	Type*	Expo. Year	Age of Miner at Comp. Date	State Benefit	Medical	State plus Medical	Offsets for: Soc. Sec.	Offsets for: Pension	Federal Excess: Base	Federal Excess: After Offsets: SS	Federal Excess: After Offsets: SS,PP	All Permanent Partial Scenario: State Benefit	All Permanent Partial Scenario: State plus Medical	All Permanent Partial Scenario: Federal Excess: After Offsets: SS	All Permanent Partial Scenario: Federal Excess: After Offsets: SS,PP	All Permanent Partial Scenario: Federal Excess: Base	All Permanent Partial Scenario: Federal Excess: After Offsets: SS	All Permanent Partial Scenario: Federal Excess: After Offsets: SS,PP
511	1002	2		1992	63.51	1,173,694	54,395	1,228,089	-	523,769	-	-	-	757,445	811,840	-	331,835	79,044	79,044	81,479
517	1002	2	LS	1993	64.91	163,963	51,710	215,673	-	139,180	235,759	235,759	364,479	163,963	215,673	-	139,180	235,759	235,759	364,479
518	1002	2	LS	1992	63.60	256,847	54,395	311,242	-	206,895	247,467	247,467	369,042	256,847	311,242	-	206,895	247,467	247,467	369,042
1330	1002	2	500	1993	63.31	592,932	57,164	650,096	-	183,092	307,995	307,995	307,995	592,932	650,096	-	183,092	307,995	307,995	307,995
1892	1002	2	LS	1990	67.38	91,241	46,585	137,825	-	70,624	254,793	254,793	325,418	91,241	137,825	-	70,624	254,793	254,793	325,418
3222	1002	2	500	1992	62.84	220,220	57,164	277,384	-	68,002	264,350	264,350	270,206	220,220	277,384	-	68,002	264,350	264,350	270,206
3532	1002	2	LS	1995	58.06	443,533	72,290	515,823	86,239	30,922	321,945	338,625	363,750	443,533	515,823	86,239	30,922	321,945	338,625	363,750
3706	1002	2	LS	1992	65.08	172,024	51,710	223,734	-	137,469	234,649	234,649	358,736	172,024	223,734	-	137,469	234,649	234,649	358,736
5479	1002	2		1992	63.72	1,245,673	54,395	1,300,068	-	338,440	-	-	0	674,870	729,265	-	214,419	189,498	189,498	191,071
5918	1002	2		1990	66.69	1,547,063	46,585	1,593,648	-	518,291	-	-	10	865,258	911,842	-	406,771	150,974	150,974	153,159
5966	1002	2		1994	58.76	2,192,338	69,104	2,261,442	467,375	454,320	-	3,705	182,101	891,027	960,131	154,385	186,753	350,539	353,111	387,655
6415	1002	2	500	1992	62.41	641,646	60,021	701,667	-	214,640	280,511	280,511	280,511	641,646	701,667	-	214,640	280,511	280,511	280,511
6771	1002	2	500	1992	62.49	147,933	60,021	207,954	-	39,456	118,855	118,855	123,189	147,933	207,954	-	39,456	118,855	118,855	123,189
7004	1002	2		1992	60.69	1,648,595	62,965	1,711,560	-	424,487	-	-	0	845,273	908,237	-	250,903	219,386	219,386	221,481
7051	1002	2	LS	1997	56.50	217,394	78,865	296,259	20,309	-	342,246	358,101	358,101	217,394	296,259	20,309	-	342,246	358,101	358,101
7941	1002	2	LS	1994	66.34	26,660	49,106	75,766	-	20,257	280,915	280,915	301,172	26,660	75,766	-	20,257	280,915	280,915	301,172
8028	1002	2		1992	55.50	2,080,788	78,865	2,159,652	438,197	365,504	-	3,633	124,432	880,606	959,471	80,218	84,584	348,765	351,282	356,018
9826	1002	2	LS	1999	52.91	71,416	89,156	160,572	-	-	518,738	518,738	518,738	71,416	160,572	-	-	518,738	518,738	518,738
9829	1002	2	LS	2001	61.37	194,615	62,965	257,580	-	114,940	312,567	312,567	406,622	194,615	257,580	-	114,940	312,567	312,567	406,622
9835	1002	2	LS	1999	54.98	4,845	82,240	87,085	124	-	560,420	560,544	560,544	4,845	87,085	124	-	560,420	560,544	560,544
9841	1002	2	LS	2001	59.31	184,890	69,104	253,993	64,826	91	329,528	386,357	386,448	184,890	253,993	64,826	91	329,528	386,357	386,448
9886	1002	2	LS	2000	59.93	863,812	65,994	929,806	114,714	136,533	317,266	317,266	317,735	863,812	929,806	114,714	136,533	317,266	317,266	317,735
9901	1002	2	LS	2002	45.33	268,806	118,296	387,102	-	-	630,307	630,307	630,307	268,806	387,102	-	-	630,307	630,307	630,307
9996	1002	2	LS	2004	52.31	123,964	92,689	216,653	-	-	480,869	480,869	480,869	123,964	216,653	-	-	480,869	480,869	480,869
10016	1002	2	LS	2002	58.68	223,145	69,104	292,249	78,348	-	305,815	362,520	362,520	223,145	292,249	78,348	-	305,815	362,520	362,520
10021	1002	2	LS	2000	66.09	130,341	49,106	179,448	-	99,899	203,397	203,397	303,295	130,341	179,448	-	99,899	203,397	203,397	303,295
10022	1002	2	LS	2000	59.02	129,677	69,104	198,781	45,531	-	319,899	364,911	364,911	129,677	198,781	45,531	-	319,899	364,911	364,911
10025	1002	2	LS	2000	57.74	129,728	72,290	202,018	34,268	-	349,555	383,485	383,485	129,728	202,018	34,268	-	349,555	383,485	383,485
10026	1002	2	LS	2000	61.43	130,124	62,965	193,089	-	78,636	272,562	272,562	350,201	130,124	193,089	-	78,636	272,562	272,562	350,201
10038	1002	2	LS	2000	44.43	106,276	121,998	228,274	-	-	809,332	809,332	809,332	106,276	228,274	-	-	809,332	809,332	809,332
10048	1002	2	LS	2005	54.58	126,396	82,240	208,636	3,241	-	413,316	416,557	416,557	126,396	208,636	3,241	-	413,316	416,557	416,557
10088	1002	2	LS	2005	60.48	279,467	65,994	345,461	-	140,515	280,433	280,433	352,147	279,467	345,461	-	140,515	280,433	280,433	352,147
10164	1002	2	LS	2001	53.43	123,260	89,156	212,416	-	-	624,285	624,285	624,285	123,260	212,416	-	-	624,285	624,285	624,285
10208	1002	2	LS	2005	61.64	320,612	60,021	380,633	-	191,789	247,184	247,184	326,461	320,612	380,633	-	191,789	247,184	247,184	326,461
10286	1002	2	LS	2008	57.98	157,424	72,290	229,714	41,584	-	417,125	458,230	458,230	157,424	229,714	41,584	-	417,125	458,230	458,230
10330	1002	2	LS	2012	63.34	267,007	57,164	324,172	-	185,112	308,790	308,790	413,480	267,007	324,172	-	185,112	308,790	308,790	413,480
10345	1002	2	LS	2008	49.57	713,268	99,871	813,139	-	-	566,399	566,399	566,399	713,268	813,139	-	-	566,399	566,399	566,399
10347	1002	2	LS	2011	65.26	324,382	51,710	376,092	-	215,531	202,744	202,744	289,460	324,382	376,092	-	215,531	202,744	202,744	289,460
10357	1002	2	LS	2012	62.39	131,905	60,021	191,926	-	81,678	284,247	284,247	364,990	131,905	191,926	-	81,678	284,247	284,247	364,990
10360	1002	2	LS	2013	59.65	145,175	65,994	211,169	63,761	-	138,388	186,250	186,250	145,175	211,169	63,761	-	138,388	186,250	186,250
10433	1002	2	LS	2012	67.99	119,475	44,145	163,620	-	92,335	245,689	245,689	338,024	119,475	163,620	-	92,335	245,689	245,689	338,024
10434	1002	2	LS	2013	62.69	100,988	57,164	158,152	-	71,851	302,762	302,762	374,600	100,988	158,152	-	71,851	302,762	302,762	374,600
10435	1002	2	LS	2013	58.48	289,225	72,290	361,515	70,414	5,986	344,553	382,213	388,125	289,225	361,515	70,414	5,986	344,553	382,213	388,125
10465	1002	2	LS	2011	65.82	22,433	49,106	71,540	-	-	156,607	156,607	156,607	22,433	71,540	-	-	156,607	156,607	156,607
10516	1002	2	LS	2014	75.79	100,783	27,784	128,567	-	59,676	118,419	118,419	178,095	100,783	128,567	-	59,676	118,419	118,419	178,095
10561	1002	2	LS	2014	60.60	176,680	62,965	239,645	-	119,589	110,172	110,172	184,341	176,680	239,645	-	119,589	110,172	110,172	184,341
10601	1002	2	LS	2015	61.61	376,632	60,021	436,653	-	153,569	290,045	290,045	300,385	376,632	436,653	-	153,569	290,045	290,045	300,385
10652	1002	2	LS	2016	57.52	204,052	72,290	276,342	53,902	-	155,581	184,891	184,891	204,052	276,342	53,902	-	155,581	184,891	184,891
10671	1002	2	LS	2013	57.43	281,191	75,546	356,738	43,110	7,018	341,616	364,757	371,641	281,191	356,738	43,110	7,018	341,616	364,757	371,641
10698	1002	2	LS	2014	65.13	76,533	51,710	128,243	-	61,731	320,237	320,237	381,968	76,533	128,243	-	61,731	320,237	320,237	381,968
10699	1002	2	LS	2014	55.33	124,040	82,240	206,280	3,181	-	415,376	418,557	418,557	124,040	206,280	3,181	-	415,376	418,557	418,557
10700	1002	2	LS	2014	73.80	93,030	31,388	124,418	-	-	45,610	45,610	45,610	93,030	124,418	-	-	45,610	45,610	45,610
10701	1002	2	LS	2014	65.04	85,278	51,710	136,988	-	-	111,837	111,837	111,837	85,278	136,988	-	-	111,837	111,837	111,837
10703	1002	2	LS	2016	62.43	7,941	60,021	67,961	-	4,917	391,165	391,165	396,082	7,941	67,961	-	4,917	391,165	391,165	396,082
10731	1002	2	LS	2018	62.81	80,661	57,164	137,825	-	57,388	341,569	341,569	398,957	80,661	137,825	-	57,388	341,569	341,569	398,957
10740	1002	2	LS	2016	64.04	79,406	54,395	133,801	-	63,963	314,160	314,160	378,124	79,406	133,801	-	63,963	314,160	314,160	378,124
10743	1002	2	LS	2016	61.44	64,969	62,965	127,934	-	39,261	368,763	368,763	408,025	64,969	127,934	-	39,261	368,763	368,763	408,025
10744	1002	2	LS	2014	59.69	77,525	65,994	143,519	34,049	-	389,954	424,003	424,003	77,525	143,519	34,049	-	389,954	424,003	424,003
10745	1002	2	LS	2013	60.64	80,340	62,965	143,305	-	54,380	301,269	301,269	355,648	80,340	143,305	-	54,380	301,269	301,269	355,648
10749	1002	2	LS	2015	64.29	82,290	54,395	136,685	-	66,286	301,583	301,583	367,869	82,290	136,685	-	66,286	301,583	301,583	367,869
10772	1002	2	LS	2013	64.45	24,142	54,395	78,537	-	19,447	332,330	332,330	351,777	24,142	78,537	-	19,447	332,330	332,330	351,777
10778	1002	2	LS	2015	59.89	262,302	65,994	328,296	110,755	4,448	318,303	384,206	388,613	262,302	328,296	110,755	4,448	318,303	384,206	388,613
10812	1002	2	LS	2015	65.63	15,822	49,106	64,928	-	12,634	364,668	364,668	377,302	15,822	64,928	-	12,634	364,668	364,668	377,302
10828	1002	2		2014	44.29	2,359,334	121,998	2,481,332	399,885	171,899	557	108,447	267,915	701,917	823,915	-	-	802,053	802,053	802,053
10853	1002	2	LS	2018	70.19	87,382	39,531	126,913	-	68,296	423,252	423,252	491,548	87,382	126,913	-	68,296	423,252	423,252	491,548
10860	1002	2	LS	2014	58.83	77,525	69,104	146,629	27,220	-	172,997	200,217	200,217	77,525	146,629	27,220	-	172,997	200,217	200,217
10861	1002	2	LS	2015	60.62	254,350	62,965	317,315	-	172,161	233,612	233,612	341,018	254,350	317,315	-	172,161	233,612	233,612	341,018
10891	1002	2	LS	2018	64.78	20,165	51,710	71,875	-	17,117	357,531	357,531	374,648	20,165	71,875	-	17,117	357,531	357,531	374,648
10945	1002	2	LS	2015	62.04	14,962	60,021	74,983	-	9,265	395,417	395,417	404,682	14,962	74,983	-	9,265	395,417	395,417	404,682
10954	1002	2	LS	2019	63.24	259,603	57,164	316,768	-	184,702	179,431	179,431	285,326	259,603	316,768	-	184,702	179,431	179,431	285,326
10958	1002	2	LS	2021	64.85	179,980	51,710	231,690	-	149,185	93,228	93,228	180,634	179,980	231,690	-	149,185	93,228	93,228	180,634
10969	1002	2	LS	2015	61.58	4,489	60,021	64,509	-	3,113	198,517	198,517	201,630	4,489	64,509	-	3,113	198,517	198,517	201,630
10986	1002	2	LS	2020	62.88	168,991	57,164	226,155	-	120,233	110,187	110,187	184,389	168,991	226,155	-	120,233	110,187	110,187	184,389
11015	1002	2	LS	2020	62.00	262,875	60,021	322,895	-	162,777	486,558	486,558	584,282	262,875	322,895	-	162,777	486,558	486,558	584,282
11039	1002	2	LS	2020	62.00	68,848	60,021	128,869	-	42,632	406,221	406,221	448,853	68,848	128,869	-	42,632	406,221	406,221	448,853
11101	1002	2	LS	2018	71.31	215,095	37,362	252,457	-	159,143	203,245	203,245	319,052	215,095	252,457	-	159,143	203,245	203,245	319,052
11123	1002	2	LS	2018	62.00	127,121	60,021	187,142	-	88,166	298,347	298,347	385,800	127,121	187,142	-	88,166	298,347	298,347	385,800
11128	1002	2	LS	2021	66.23	212,896	49,106	262,003	-	165,591	199,270	199,270	321,332	212,896	262,003	-	165,591	199,270	199,270	321,332
11169	1002	2	LS	2021	61.96	27,178	60,021	87,199	-	18,850	371,011	371,011	389,861	27,178	87,199	-	18,850	371,011	371,011	389,861
Awarded - Lifetime					7	12,247,484	488,306	12,735,790	1,305,456	2,796,711	557	115,785	574,459	5,616,396	6,104,702	234,603	1,475,265	2,140,259	2,145,348	2,192,916
Awarded - Other					72	12,932,125	4,530,200	17,462,326	895,578	4,610,970	22,293,743	22,831,551	25,690,217	12,932,125	17,462,326	895,578	4,610,970	22,293,743	22,831,551	25,690,217
Pending					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Underground Bituminous					79	25,179,609	5,018,506	30,198,115	2,201,034	7,407,681	22,294,300	22,947,336	26,264,675	18,548,521	23,567,027	1,130,181	6,086,236	24,434,002	24,976,899	27,883,132
Average						318,729	63,525	382,255	27,861	93,768	282,206	290,473	332,464	234,791	298,317	14,306	77,041	309,291	316,163	352,951

*Type is "500" for 500 Week Claims, "WO" for Widow Only claims; "LS" for Lump Sum, otherwise Lifetime.
For the All Permanent Partial Scenario, Permanent claims for a Miner or Miner and Spouse were re-run with 630 weeks of State Indemnity Benefits.
Widow Only, Commuted/Compromised and Lump Sum claims were the same as in the Base Scenario.
Source: Individual claim detail from CMCRB.

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Checksum:808,777,151.813914

ID No.	Class	Awd (2) Pend (1)	Type*	Expo. Year	Age of Miner at Comp. Date	State Benefit	Medical	State plus Medical	Offsets for: Soc. Sec.	Offsets for: Pension	Federal Excess: Base	Federal Excess: After Offsets: SS	Federal Excess: After Offsets: SS,PP	All Permanent Partial Scenario: State Benefit	All Permanent Partial Scenario: State plus Medical	All Permanent Partial Scenario: Federal Excess: After Offsets: SS	All Permanent Partial Scenario: Federal Excess: After Offsets: SS,PP	All Permanent Partial Scenario: Federal Excess: Base	All Permanent Partial Scenario: Federal Excess: After Offsets: SS	All Permanent Partial Scenario: Federal Excess: After Offsets: SS,PP
408	1016	2		1994	69.02	1,141,131	41,793	1,182,924	-	247,989	-	-	-	743,304	785,096	-	209,552	102,830	102,830	103,760
439	1016	2	LS	1999	73.64	30,638	31,388	62,026	-	-	91,833	91,833	91,833	30,638	62,026	-	-	91,833	91,833	91,833
566	1016	2		1990	63.64	1,230,526	54,395	1,284,921	-	225,892	5,563	5,563	7,826	454,925	509,320	-	143,114	507,688	507,688	508,739
636	1016	2		1994	62.25	798,801	60,021	858,822	-	201,454	1	1	1,563	426,664	486,685	-	110,026	196,623	196,623	197,674
778	1016	2	WO	1991		412,816	-	412,816	-	-	-	-	-	412,816	412,816	-	-	-	-	-
924	1016	2	LS	1997	62.59	40,323	57,164	97,487	-	28,689	355,162	355,162	383,851	40,323	97,487	-	28,689	355,162	355,162	383,851
1719	1016	2		1996	63.07	958,007	57,164	1,015,171	-	326,100	-	-	-	602,405	659,569	-	192,749	87,963	87,963	89,572
2268	1016	2		1997	66.58	719,292	46,585	765,876	-	-	-	-	-	501,637	548,222	-	-	59,417	59,417	59,417
2287	1016	2	LS	1998	67.80	723,214	44,145	767,360	-	181,883	168,933	168,933	168,933	723,214	767,360	-	181,883	168,933	168,933	168,933
2479	1016	2		1990	63.94	1,083,272	54,395	1,137,667	-	309,300	-	-	0	614,375	668,770	-	195,958	163,827	163,827	165,265
2794	1016	2		1993	65.92	1,352,332	49,106	1,401,438	-	309,408	-	-	-	834,978	884,085	-	252,859	119,521	119,521	120,762
2827	1016	2		1992	66.08	1,074,379	49,106	1,123,485	-	237,262	-	-	0	657,172	706,278	-	191,583	127,677	127,677	128,647
3350	1016	2	WO	1993		914,696	-	914,696	-	-	-	-	-	914,696	914,696	-	-	-	-	-
3814	1016	2		1993	71.83	85,664	35,286	120,951	-	-	42,459	42,459	42,459	67,569	102,855	-	-	60,555	60,555	60,555
3970	1016	2	LS	1991	43.13	448,433	125,685	574,118	-	-	318,158	318,158	318,158	448,433	574,118	-	-	318,158	318,158	318,158
5605	1016	2		1992	69.33	1,014,054	41,793	1,055,847	-	219,237	-	-	-	670,679	712,472	-	187,116	96,924	96,924	97,726
5805	1016	2		1992	67.23	813,370	46,585	859,954	-	-	-	-	-	567,248	613,833	-	-	58,994	58,994	58,994
6071	1016	2		1994	60.28	1,232,707	65,994	1,298,701	-	294,016	-	-	2	640,996	706,990	-	160,580	218,034	218,034	219,568
6322	1016	2	LS	1991	59.49	761,495	69,104	830,599	76,959	74,779	145,754	145,754	145,754	761,495	830,599	76,959	74,779	145,754	145,754	145,754
6481	1016	2		1990	65.74	913,171	49,106	962,277	-	203,495	-	-	35	507,816	556,923	-	154,558	178,181	178,181	179,063
6603	1016	2		1995	69.81	624,692	39,531	664,223	-	134,925	0	0	231	398,942	438,473	-	113,359	114,666	114,666	115,177
6765	1016	2	WO	1990		718,597	-	718,597	-	-	-	-	-	718,597	718,597	-	-	-	-	-
7028	1016	2		1997	62.27	837,154	60,021	897,175	-	267,891	-	-	-	512,942	572,962	-	146,311	96,802	96,802	98,199
7473	1016	2		1995	66.97	1,820,285	46,585	1,866,870	-	463,633	-	-	0	874,462	921,046	-	346,261	221,841	221,841	223,867
7825	1016	2		1995	67.59	654,188	44,145	698,334	-	143,490	0	0	208	413,178	457,324	-	118,628	117,616	117,616	118,180
7857	1016	2		1993	59.70	1,006,854	65,994	1,072,848	359,565	282,953	-	3,372	75,989	585,924	651,918	135,883	128,720	113,675	115,614	119,003
9805	1016	2	LS	2000	74.58	26,409	29,550	55,959	-	18,006	273,186	273,186	291,192	26,409	55,959	-	18,006	273,186	273,186	291,192
9811	1016	2	LS	2001	48.10	727,909	107,185	835,094	-	-	539,803	539,803	539,803	727,909	835,094	-	-	539,803	539,803	539,803
9939	1016	2	LS	2003	61.41	280,120	62,965	343,084	-	112,876	321,110	321,110	364,515	280,120	343,084	-	112,876	321,110	321,110	364,515
9981	1016	2		2004	79.61	781,562	21,466	803,028	-	215,036	-	-	-	676,127	697,593	-	210,852	17,765	17,765	17,963
10030	1016	2		2005	60.16	902,795	65,994	968,789	-	211,736	2	2	1,261	462,159	528,153	-	115,641	229,943	229,943	231,047
10074	1016	2	LS	2003	61.47	134,457	62,965	197,422	-	81,254	120,716	120,716	186,346	134,457	197,422	-	81,254	120,716	120,716	186,346
10140	1016	2	LS	2007	68.81	141,170	41,793	182,963	-	105,867	195,210	195,210	301,045	141,170	182,963	-	105,867	195,210	195,210	301,045
10190	1016	2	LS	2007	60.60	109,173	62,965	172,138	-	73,895	115,213	115,213	187,547	109,173	172,138	-	73,895	115,213	115,213	187,547
10259	1016	2	LS	2007	72.89	59,747	33,298	93,045	-	39,391	180,929	180,929	220,321	59,747	93,045	-	39,391	180,929	180,929	220,321
10278	1016	2	LS	2011	76.68	134,230	26,093	160,324	-	61,896	114,509	114,509	176,405	134,230	160,324	-	61,896	114,509	114,509	176,405
10602	1016	2	LS	2016	63.69	204,423	54,395	258,818	-	164,667	270,567	270,567	393,099	204,423	258,818	-	164,667	270,567	270,567	393,099
10810	1016	2	LS	2016	51.63	264,585	92,689	357,274	-	-	399,338	399,338	399,338	264,585	357,274	-	-	399,338	399,338	399,338
11054	1016	2	LS	2021	71.41	153,196	37,362	190,558	-	106,926	138,911	138,911	243,182	153,196	190,558	-	106,926	138,911	138,911	243,182
11065	1016	2	LS	2023	65.67	214,144	49,106	263,251	-	148,421	190,708	190,708	294,922	214,144	263,251	-	148,421	190,708	190,708	294,922
Awarded - Lifetime						23	21,090,346	995,065	22,085,411	359,565	4,293,817	48,024	51,396	129,574	13,259,612	14,254,677	135,883	2,977,867	2,890,542	2,892,481	2,913,177
Awarded - Other						17	4,453,666	987,853	5,441,519	76,959	1,198,550	3,940,041	3,940,041	4,706,244	4,453,666	5,441,519	76,959	1,198,550	3,940,041	3,940,041	4,706,244
Pending						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Surface Anthracite						40	25,544,013	1,982,918	27,526,931	436,525	5,492,368	3,988,065	3,991,437	4,835,818	17,713,279	19,696,197	212,842	4,176,417	6,830,582	6,832,521	7,619,420
Average							638,600	49,573	688,173	10,913	137,309	99,702	99,786	120,895	442,832	492,405	5,321	104,410	170,765	170,813	190,486

*Type is "500" for 500 Week Claims, "WO" for Widow Only claims; "LS" for Lump Sum, otherwise Lifetime.
For the All Permanent Partial Scenario, Permanent claims for a Miner or Miner and Spouse were re-run with 630 weeks of State Indemnity Benefits.
Widow Only, Commuted/Compromised and Lump Sum claims were the same as in the Base Scenario.
Source: Individual claim detail from CMCRB.

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[09-A.2026-10-16.xlsx]09-A-3
Run: October 16, 2026 - 10:08:31 AM
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Checksum:414,430,272.035016

ID No.	Class	Awd (2) Pend (1)	Type*	Expo. Year	Age of Miner at Comp. Date	State Benefit	Medical	State plus Medical	Offsets for: Soc. Sec.	Offsets for: Pension	Federal Excess: Base	Federal Excess: After Offsets: SS	Federal Excess: After Offsets: SS,PP	All Permanent Partial Scenario: State Benefit	All Permanent Partial Scenario: State plus Medical	All Permanent Partial Scenario: Federal Excess: After Offsets: SS	All Permanent Partial Scenario: Federal Excess: After Offsets: SS,PP	All Permanent Partial Scenario: Federal Excess: Base	All Permanent Partial Scenario: Federal Excess: After Offsets: SS	All Permanent Partial Scenario: Federal Excess: After Offsets: SS,PP
513	1013	2		1993	64.41	1,802,489	54,395	1,856,884	-	526,684	-	-	0	875,171	929,566	-	333,682	228,435	228,435	230,884
656	1013	2	LS	1999	53.50	789,557	85,672	875,229	-	-	428,477	428,477	428,477	789,557	875,229	-	-	428,477	428,477	428,477
1135	1013	2	LS	1990	45.48	778,639	118,296	896,935	-	-	613,748	613,748	613,748	778,639	896,935	-	-	613,748	613,748	613,748
2486	1013	2	LS	1996	64.21	104,881	54,395	159,276	-	84,484	106,416	106,416	187,848	104,881	159,276	-	84,484	106,416	106,416	187,848
3386	1013	2	LS	1993	57.79	457,078	72,290	529,368	54,451	50,897	356,479	358,430	386,094	457,078	529,368	54,451	50,897	356,479	358,430	386,094
3867	1013	2		1994	45.76	2,198,852	114,585	2,313,437	419,493	208,236	0	63,929	238,161	752,408	866,992	-	-	571,215	571,215	571,215
3968	1013	2	500	1991	43.69	583,844	121,998	705,842	-	-	307,260	307,260	307,260	583,844	705,842	-	-	307,260	307,260	307,260
5814	1013	2	LS	1997	61.04	14,837	62,965	77,802	-	8,966	359,868	359,868	368,834	14,837	77,802	-	8,966	359,868	359,868	368,834
5816	1013	2	LS	1996	61.04	250,117	62,965	313,082	-	151,149	265,955	265,955	361,640	250,117	313,082	-	151,149	265,955	265,955	361,640
5968	1013	2	LS	1995	56.89	427,541	75,546	503,088	31,938	27,678	402,794	404,769	418,786	427,541	503,088	31,938	27,678	402,794	404,769	418,786
7788	1013	2	LS	1991	69.22	259,174	41,793	300,967	-	173,283	111,663	111,663	216,572	259,174	300,967	-	173,283	111,663	111,663	216,572
9770	1013	2	LS	1999	59.19	59,360	69,104	128,464	20,842	-	371,254	392,096	392,096	59,360	128,464	20,842	-	371,254	392,096	392,096
9771	1013	2	LS	1998	62.52	154,886	57,164	212,050	-	110,198	110,838	110,838	185,093	154,886	212,050	-	110,198	110,838	110,838	185,093
10439	1013	2	LS	2011	61.51	1,170,846	60,021	1,230,867	-	168,167	228,231	228,231	228,231	1,170,846	1,230,867	-	168,167	228,231	228,231	228,231
10537	1013	2	LS	2012	64.47	152,314	54,395	206,709	-	122,692	209,991	209,991	327,556	152,314	206,709	-	122,692	209,991	209,991	327,556
10582	1013	2	LS	2015	72.09	131,211	35,286	166,498	-	-	47,922	47,922	47,922	131,211	166,498	-	-	47,922	47,922	47,922
10598	1013	2	LS	2012	61.71	33,848	60,021	93,868	-	23,475	365,394	365,394	388,869	33,848	93,868	-	23,475	365,394	365,394	388,869
10659	1013	2	LS	2015	56.85	115,775	75,546	191,321	20,639	-	169,406	189,569	189,569	115,775	191,321	20,639	-	169,406	189,569	189,569
10665	1013	2	LS	2014	55.75	382,809	78,865	461,674	19,412	16,350	398,040	403,475	412,260	382,809	461,674	19,412	16,350	398,040	403,475	412,260
10826	1013	2	LS	2015	63.05	208,394	57,164	265,558	-	148,268	255,992	255,992	365,179	208,394	265,558	-	148,268	255,992	255,992	365,179
10895	1013	2	LS	2014	63.00	143,908	57,164	201,072	-	102,387	111,344	111,344	185,641	143,908	201,072	-	102,387	111,344	111,344	185,641
10899	1013	2	LS	2015	54.84	77,183	82,240	159,423	1,979	-	214,480	216,460	216,460	77,183	159,423	1,979	-	214,480	216,460	216,460
11068	1013	2	LS	1994	59.11	88,165	69,104	157,268	30,956	-	400,469	431,424	431,424	88,165	157,268	30,956	-	400,469	431,424	431,424
11069	1013	2		2005	46.21	1,247,323	114,585	1,361,908	339,591	143,424	-	63,046	185,520	527,389	641,974	-	-	260,566	260,566	260,566
11172	1013	2	LS	2024	69.63	102,500	39,531	142,030	-	75,767	219,504	219,504	295,272	102,500	142,030	-	75,767	219,504	219,504	295,272
Awarded - Lifetime		3				5,248,664	283,565	5,532,229	759,085	878,344	0	126,975	423,681	2,154,968	2,438,532	0	333,682	1,060,216	1,060,216	1,062,665
Awarded - Other		22				6,486,867	1,491,525	7,978,393	180,217	1,263,762	6,055,528	6,138,828	6,954,832	6,486,867	7,978,393	180,217	1,263,762	6,055,528	6,138,828	6,954,832
Pending		0				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Surface Bituminous		25				11,735,532	1,775,090	13,510,622	939,301	2,142,105	6,055,528	6,265,803	7,378,513	8,641,835	10,416,925	180,217	1,597,443	7,115,744	7,199,044	8,017,497
Average						469,421	71,004	540,425	37,572	85,684	242,221	250,632	295,141	345,673	416,677	7,209	63,898	284,630	287,962	320,700

*Type is "500" for 500 Week Claims, "WO" for Widow Only claims; "LS" for Lump Sum, otherwise Lifetime.
For the All Permanent Partial Scenario, Permanent claims for a Miner or Miner and Spouse were re-run with 630 weeks of State Indemnity Benefits.
Widow Only, Commuted/Compromised and Lump Sum claims were the same as in the Base Scenario.
Source: Individual claim detail from CMCRB.

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[09-A.2026-10-16.xlsx]09-A-4
Run: October 16, 2026 - 10:08:31 AM
Effective Date: 4/1/2027

Checksum:282,899,770.373032

ID No.	Class	Awd (2) Pend (1)	Type*	Expo. Year	Age of Miner at Comp. Date	State Benefit	Medical	State plus Medical	Offsets for: Soc. Sec.	Offsets for: Pension	Federal Excess: Base	Federal Excess: After Offsets: SS	Federal Excess: After Offsets: SS,PP	All Permanent Partial Scenario: State Benefit	All Permanent Partial Scenario: State plus Medical	All Permanent Partial Scenario: Federal Excess: After Offsets: SS	All Permanent Partial Scenario: Federal Excess: After Offsets: SS,PP	All Permanent Partial Scenario: Federal Excess: Base	All Permanent Partial Scenario: Federal Excess: After Offsets: SS	All Permanent Partial Scenario: Federal Excess: After Offsets: SS,PP
3221	1017	2		1993	60.76	1,995,050	62,965	2,058,015	-	576,745	-	-	26	876,240	939,205	-	340,899	290,867	290,867	293,713
3224	1017	2	LS	1992	56.91	322,778	75,546	398,325	52,127	5,414	376,972	401,449	405,717	322,778	398,325	52,127	5,414	376,972	401,449	405,717
9944	1022	2	LS	2003	53.06	115,589	89,156	204,745	-	-	429,645	429,645	429,645	115,589	204,745	-	-	429,645	429,645	429,645
10817	1022	2	LS	2019	60.64	259,040	62,965	322,005	-	126,283	243,014	243,014	303,041	259,040	322,005	-	126,283	243,014	243,014	303,041
10124	1024	2	LS	2006	59.96	156,474	65,994	222,468	68,723	-	375,163	442,980	442,980	156,474	222,468	68,723	-	375,163	442,980	442,980
1126	1026	2		1997	55.39	674,791	82,240	757,031	249,632	127,520	3	57,510	171,043	346,636	428,876	33,216	24,786	164,157	165,607	180,048
9877	1026	2	LS	1997	54.71	53,763	82,240	136,003	1,379	-	235,579	236,957	236,957	53,763	136,003	1,379	-	235,579	236,957	236,957
9993	1026	2	LS	2004	78.06	100,494	-	100,494	-	-	173,266	173,266	173,266	100,494	100,494	-	-	173,266	173,266	173,266
10161	1026	2	LS	2007	43.15	39,699	125,685	165,384	-	-	860,585	860,585	860,585	39,699	165,384	-	-	860,585	860,585	860,585
10245	1026	2		2010	74.49	585,074	31,388	616,462	-	121,026	-	-	0	442,274	473,662	-	111,964	54,692	54,692	54,993
10600	1026	2	LS	2015	72.18	237,123	35,286	272,409	-	75,265	66,248	66,248	98,474	237,123	272,409	-	75,265	66,248	66,248	98,474
10650	1026	2	LS	2017	52.48	120,693	92,689	213,382	-	-	312,716	312,716	312,716	120,693	213,382	-	-	312,716	312,716	312,716
10718	1026	2	LS	2014	58.58	148,683	69,104	217,787	50,288	1,916	361,292	410,895	412,811	148,683	217,787	50,288	1,916	361,292	410,895	412,811
10904	1026	2	LS	2020	54.59	392,246	82,240	474,486	4,268	3,443	461,182	461,182	463,328	392,246	474,486	4,268	3,443	461,182	461,182	463,328
11062	1026	2	LS	2020	59.29	127,287	69,104	196,391	44,692	-	354,613	398,952	398,952	127,287	196,391	44,692	-	354,613	398,952	398,952
9784	1028	2	LS	2000	78.26	93,243	-	93,243	-	-	239,855	239,855	239,855	93,243	93,243	-	-	239,855	239,855	239,855
10741	1028	2	LS	2016	64.24	52,879	54,395	107,274	-	42,595	147,919	147,919	190,515	52,879	107,274	-	42,595	147,919	147,919	190,515
Awarded - Lifetime		3				3,254,915	176,593	3,431,508	249,632	825,290	3	57,510	171,069	1,665,150	1,841,743	33,216	477,649	509,717	511,166	528,754
Awarded - Other		14				2,219,991	904,405	3,124,396	221,477	254,916	4,638,050	4,825,665	4,968,843	2,219,991	3,124,396	221,477	254,916	4,638,050	4,825,665	4,968,843
Pending		0				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Six Minor Classes		17				5,474,906	1,080,998	6,555,903	471,110	1,080,206	4,638,053	4,883,175	5,139,912	3,885,141	4,966,139	254,694	732,565	5,147,767	5,336,831	5,497,597
Average						322,053	63,588	385,641	27,712	63,542	272,827	287,246	302,348	228,538	292,126	14,982	43,092	302,810	313,931	323,388

*Type is "500" for 500 Week Claims, "WO" for Widow Only claims; "LS" for Lump Sum, otherwise Lifetime.
For the All Permanent Partial Scenario, Permanent claims for a Miner or Miner and Spouse were re-run with 630 weeks of State Indemnity Benefits.
Widow Only, Commuted/Compromised and Lump Sum claims were the same as in the Base Scenario.
Source: Individual claim detail from CMCRB.

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[09-A.2026-10-16.xlsx]09-A-5
Run: October 16, 2026 - 10:08:31 AM
Effective Date: 4/1/2027

Checksum:168,884,658.371342

ID No.	Class	Awd (2) Pend (1)	Expo. Date	Type*	Age of Miner at Comp. Date	Federal Benefit	Medical
1117	160	1	6/22/1990	0	49.37	684,349	217,601
1335	160	2	4/4/1994	0	61.23	221,658	132,362
2051	160	2	12/6/1990	0	64.94	356,744	108,703
3089	160	2	12/6/1990	0	52.39	597,636	194,847
3156	160	2	6/22/1990	0	67.11	513,364	97,928
3720	160	2	10/1/1990	WO		288,335	-
4555	160	2	6/22/1990	0	67.34	353,502	97,928
4735	160	2	5/5/1992	WO		329,276	-
7258	160	2	12/2/1993	0	59.78	515,750	138,730
7489	160	2	6/22/1990	0	54.50	648,285	172,882
7863	160	2	12/6/1990	0	56.42	767,252	165,786
9876	160	2	6/13/2001	0	64.89	346,742	108,703
9929	160	2	5/7/2001	0	51.00	532,323	202,359
9960	160	2	4/1/1999	WO		162,987	-
10091	160	2	3/1/2001	0	69.28	291,147	87,855
10199	160	2	1/1/1990	0	60.50	488,197	138,730
10237	160	2	7/21/2003	0	65.28	337,134	108,703
10395	160	2	6/30/1999	0	59.24	241,756	145,267
10422	160	1	3/1/2011	0	53.44	305,850	187,421
10482	160	2	6/1/1991	0	61.87	500,892	126,174
10814	160	1	11/14/2008	0	54.84	284,013	172,882
10873	160	2	3/22/2013	0	55.43	284,013	172,882
10896	160	2	3/1/2013	0	56.00	273,253	165,786
10900	160	1	8/1/2001	0	41.03	950,330	279,557
10977	160	2	4/28/2018	0	58.78	446,871	145,267
10994	160	2	10/15/1996	0	71.74	335,376	74,178
11112	160	1	5/1/2000	0	57.97	478,977	151,965
11149	160	2	5/9/1990	WO		153,623	-

Total Underground Anthracite	28		11,689,637	3,594,496
Average of 28 claims		58.93	417,487	128,375
Medical plus Indemnity			545,862	

*Type is "WO" for Widow Only claims; 0 for all other claims.
Source: Individual claim detail from CMCRB.

ID No.	Class	Awd (2) Pend (1)	Expo. Date	Type*	Age of Miner at Comp. Date	Federal Benefit	Medical
275	158	2	9/25/1992	0	71.39	329,405	78,541
508	158	2	8/15/1991	0	75.55	101,857	58,407
917	158	2	4/1/1993	0	62.00	446,976	126,174
931	158	2	3/3/1995	0	68.32	347,070	92,801
3481	158	2	5/20/1990	0	57.28	526,043	158,811
5821	158	2	5/1/1992	0	69.52	294,144	83,100
6950	158	2	9/30/1990	0	57.91	478,977	151,965
7484	158	2	1/1/1990	WO		387,429	-
7689	158	2	9/19/1991	0	54.11	492,049	180,096
8381	158	2	12/31/1997	0	77.23	205,755	54,853
9758	158	2	6/28/2000	0	65.98	329,911	103,230
9839	158	2	11/1/2000	0	68.63	300,327	87,855
9857	158	2	7/14/1992	0	79.44	189,398	48,216
9863	158	2	5/1/1990	0	73.06	121,204	69,997
9870	158	2	6/1/1994	WO		357,934	-
10032	158	2	1/3/1999	0	74.23	292,455	65,982
10042	158	2	11/15/2001	0	55.61	562,366	165,786
10065	158	2	10/9/1992	WO		127,554	-
10086	158	2	2/9/2006	0	56.41	562,366	165,786
10090	158	2	5/1/2004	0	61.18	419,116	132,362
10123	158	2	3/1/1999	0	52.44	583,908	194,847
10129	158	2	7/1/1993	0	61.63	594,830	126,174
10134	158	2	5/1/2004	0	77.77	173,172	51,458
10182	158	2	9/1/2001	0	61.75	411,234	126,174
10189	158	2	7/11/2002	0	55.34	284,013	172,882
10194	158	2	10/10/2001	0	66.61	364,499	97,928
10218	158	2	1/1/1999	0	66.66	332,747	97,928
10235	158	2	4/15/1994	0	65.26	356,744	108,703
10246	158	1	7/27/2010	0	61.34	419,116	132,362
10254	158	2	5/1/1999	0	67.52	306,803	92,801
10255	158	2	12/1/1992	WO		203,946	-
10265	158	2	5/15/1999	0	63.36	523,540	120,169
10287	158	2	2/19/2007	0	67.35	332,747	97,928
10291	158	2	6/30/2002	0	67.37	166,913	97,928
10292	158	1	4/29/2002	0	47.94	361,441	225,321
10293	158	2	12/1/2003	0	67.01	375,926	97,928
10299	158	2	2/4/2001	0	65.28	319,091	108,703
10315	158	2	4/1/1993	0	66.37	339,609	103,230
10327	158	2	12/1/1991	0	68.11	306,803	92,801
10328	158	2	4/6/1994	0	72.51	241,742	69,997
10366	158	2	10/12/1991	0	71.12	269,971	78,541
10367	158	2	6/10/1997	0	64.04	458,925	114,347
10368	158	2	2/24/1996	0	70.14	395,208	83,100
10387	158	2	10/12/1991	0	61.09	397,743	132,362
10397	158	2	12/15/1996	0	75.31	201,170	62,119
10402	158	2	1/15/2013	0	65.42	356,744	108,703
10406	158	1	5/23/1991	0	41.77	884,671	271,912
10443	158	2	6/30/1998	0	72.56	318,975	69,997
10446	158	2	12/1/1992	0	69.46	150,568	87,855
10455	158	2	3/1/2002	0	67.39	322,961	97,928
10464	158	1	9/12/2014	0	64.50	413,138	108,703
10471	158	1	5/4/2012	0	65.04	346,742	108,703
10472	158	1	12/13/2012	0	62.02	721,242	126,174
10491	158	1	4/15/2000	0	68.05	158,612	92,801
10498	158	2	5/15/1992	0	75.59	101,857	58,407
10499	158	2	9/30/1996	0	62.19	211,941	126,174
10509	158	2	8/7/2000	0	85.40	57,378	32,332
10511	158	1	12/29/2014	0	60.28	450,270	138,730
10526	158	2	5/26/2000	0	69.84	313,814	83,100
10527	158	1	5/26/2000	0	58.95	651,208	145,267
10529	158	2	5/26/2000	0	66.26	329,911	103,230
10530	158	1	5/26/2000	0	65.36	400,976	108,703
10531	158	2	5/26/2000	0	72.88	219,046	69,997
10550	158	1	1/20/2013	0	61.38	221,658	132,362
10553	158	1	11/25/2015	0	56.81	539,792	158,811
10558	158	2	9/30/1994	0	66.17	320,602	103,230
10559	158	1	5/30/2014	0	65.00	356,744	108,703
10575	158	1	1/14/1991	0	41.82	903,479	271,912
10584	158	2	7/15/1996	0	79.41	182,147	48,216
10593	158	2	5/29/2000	0	62.50	403,635	120,169
10595	158	2	2/11/2010	0	73.09	250,060	69,997
10610	158	2	7/31/1999	0	66.67	482,633	97,928
Subtotals for Exhibit IX-B Page 2-A		72				25,664,980	7,559,735

*Type is "WO" for Widow Only claims; 0 for all other claims.
Source: Individual claim detail from CMCRB.

ID No.	Class	Awd (2) Pend (1)	Expo. Date	Type*	Age of Miner at Comp. Date	Federal Benefit	Medical
10616	158	1	12/17/2015	0	65.09	413,138	108,703
10639	158	2	11/24/1996	0	62.00	400,228	126,174
10655	158	2	5/31/2017	0	61.49	397,743	132,362
10670	158	1	12/31/2014	0	59.02	458,500	145,267
10673	158	2	11/18/2011	0	65.02	327,918	108,703
10687	158	1	8/1/1997	0	35.99	485,957	316,217
10695	158	2	3/30/2000	0	50.71	620,994	202,359
10711	158	1	5/26/2000	0	70.71	308,072	78,541
10720	158	2	12/1/1992	WO		119,515	-
10721	158	2	7/1/1992	0	79.66	79,369	45,125
10725	158	2	4/1/1993	0	76.03	171,274	58,407
10734	158	1	2/1/2012	0	69.62	313,814	83,100
10757	158	1	5/1/1992	0	55.38	284,013	172,882
10765	158	2	6/30/2002	0	65.58	175,453	103,230
10770	158	2	9/1/2004	0	80.30	192,971	45,125
10795	158	2	12/31/1996	0	81.28	123,850	42,191
10800	158	2	12/31/2004	0	81.91	69,667	39,458
10804	158	1	5/26/2000	0	71.84	255,596	74,178
10809	158	1	5/26/2000	0	67.54	336,413	92,801
10824	158	2	1/15/2016	0	62.77	415,182	120,169
10830	158	2	12/1/2015	0	59.77	501,747	138,730
10831	158	1	12/31/2015	0	63.84	385,126	114,347
10846	158	1	7/20/2016	0	62.23	459,790	126,174
10872	158	2	7/1/1994	0	60.52	378,088	132,362
10874	158	2	7/7/2018	0	66.24	311,684	103,230
10875	158	2	10/31/1992	0	73.59	272,263	65,982
10881	158	2	7/20/2000	0	66.63	313,564	97,928
10883	158	2	5/19/2000	0	69.22	330,176	87,855
10885	158	2	4/15/1994	WO		193,177	-
10897	158	2	1/2/2003	0	69.83	284,883	83,100
10914	158	1	2/23/1997	0	73.43	241,742	69,997
10930	158	1	1/26/2018	0	53.57	526,769	180,096
10935	158	2	1/1/2019	0	64.57	367,155	108,703
10951	158	2	6/25/2014	0	64.74	346,742	108,703
10956	158	1	5/17/2021	0	65.54	329,911	103,230
10964	158	1	5/26/2000	0	68.73	282,360	87,855
10965	158	1	7/16/1999	0	69.26	282,360	87,855
10970	158	2	5/26/2000	0	69.95	267,539	83,100
10981	158	2	2/16/2018	0	71.65	264,228	74,178
10991	158	1	5/26/2000	WO		172,697	-
10992	158	1	5/26/2000	0	68.47	316,286	92,801
11003	158	1	12/5/2014	0	60.05	438,541	138,730
11008	158	1	11/19/2021	0	61.38	454,584	132,362
11023	158	1	9/23/2021	0	57.39	568,717	158,811
11026	158	1	12/29/2014	0	31.30	1,152,853	348,602
11027	158	1	1/30/2018	0	62.26	211,941	126,174
11037	158	1	10/31/2019	0	49.23	531,689	217,601
11046	158	1	5/1/2014	0	59.49	458,500	145,267
11052	158	1	5/1/2019	0	65.71	329,911	103,230
11059	158	1	6/23/2023	0	66.63	322,961	97,928
11063	158	1	6/9/2020	0	61.02	537,704	132,362
11074	158	1	7/11/2014	0	65.75	320,602	103,230
11084	158	2	12/29/2014	0	69.21	300,327	87,855
11092	158	1	5/1/1993	0	49.22	700,238	217,601
11097	158	2	12/31/1992	0	73.99	220,748	65,982
11098	158	2	11/22/1998	0	71.98	128,123	74,178
11100	158	2	12/31/2000	0	78.52	221,964	48,216
11107	158	1	9/20/2006	0	46.14	795,073	240,876
11109	158	2	5/26/2000	0	69.21	300,327	87,855
11110	158	1	5/26/2000	0	68.23	272,788	92,801
11116	158	1	1/28/2011	0	55.49	284,013	172,882
11119	158	1	8/19/2014	0	64.26	396,314	114,347
11120	158	1	12/31/2014	0	63.57	407,947	114,347
11136	158	1	6/21/2024	0	65.36	356,744	108,703
11152	158	1	10/8/2023	0	62.32	434,607	126,174
11163	158	1	7/1/1994	0	45.15	803,984	248,677
11164	158	1	1/23/2007	0	60.65	442,303	132,362
11167	158	1	12/27/2017	0	56.47	964,058	165,786
Subtotals for Exhibit IX-B Page 2-B		68				25,135,515	7,844,155
Total Underground Bituminous		140				50,800,496	15,403,890
Average of 140 claims					64.82	362,861	110,028
Medical plus Indemnity						472,888	

*Type is "WO" for Widow Only claims; 0 for all other claims.
Source: Individual claim detail from CMCRB.

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[09-B.2026-10-16.xlsx]09-B-2B
Run: October 16, 2026 - 10:12:46 AM
Effective Date: 4/1/2027

ID No.	Class	Awd (2) Pend (1)	Expo. Date	Type*	Age of Miner at Comp. Date	Federal Benefit	Medical
926	153	2	2/29/1996	0	58.31	466,985	151,965
2299	153	2	1/15/1990	0	60.12	488,197	138,730
3725	153	2	9/30/1995	0	65.56	303,161	103,230
3955	153	2	10/29/1995	0	66.54	387,787	97,928
4749	153	2	1/3/1992	0	65.72	287,295	103,230
5044	153	2	2/4/1990	0	71.50	247,353	74,178
5131	153	2	5/22/1992	0	68.11	381,564	92,801
5372	153	2	3/10/1997	0	60.04	475,101	138,730
5952	153	2	1/31/1995	WO		144,601	-
6287	153	2	10/28/1990	0	73.92	220,748	65,982
6303	153	2	8/5/1990	WO		226,487	-
6581	153	2	4/1/1991	WO		238,228	-
7032	153	2	2/10/1993	0	62.41	434,607	126,174
7250	153	2	9/30/1993	WO		357,934	-
7263	153	2	3/1/1991	WO		238,228	-
7451	153	2	11/5/1990	0	72.80	226,243	69,997
9726	153	2	8/10/1995	0	68.28	326,156	92,801
9739	153	2	12/22/2000	0	73.86	253,558	65,982
9760	153	2	2/7/2000	0	75.44	223,209	62,119
9793	153	1	1/26/2001	0	53.76	565,694	180,096
9885	153	2	6/1/1998	0	66.88	313,564	97,928
9940	153	2	12/1/1990	0	63.20	571,238	120,169
10049	153	2	11/19/2005	0	72.28	247,353	74,178
10073	153	2	3/1/2005	0	60.49	462,458	138,730
10107	153	2	1/6/2004	0	56.26	508,684	165,786
10109	153	2	4/4/2003	0	65.00	184,225	108,703
10145	153	2	5/24/2007	0	59.55	501,747	138,730
10156	153	2	10/21/2002	0	75.14	248,587	62,119
10222	153	2	2/2/2006	0	74.97	231,290	62,119
10231	153	2	4/2/2003	0	65.03	346,742	108,703
10232	153	2	7/31/2004	0	56.70	499,949	158,811
10261	153	2	5/30/1996	0	67.25	353,502	97,928
10275	153	2	3/31/2003	0	68.92	352,046	87,855
10384	153	2	10/23/2007	0	76.31	101,857	58,407
10429	153	2	5/22/2013	0	54.36	594,057	180,096
10459	153	2	8/3/2009	0	57.34	487,598	158,811
10621	153	2	2/28/2013	0	69.01	319,843	87,855
10672	153	2	5/12/2013	0	70.05	284,883	83,100
10717	153	2	1/30/2008	0	70.84	269,971	78,541
10785	153	2	8/1/2016	0	66.94	342,923	97,928
10876	153	2	1/5/2004	0	79.13	156,606	48,216
10878	153	2	4/2/2003	0	63.12	403,635	120,169
10882	153	2	3/1/2004	0	64.07	374,380	114,347
10952	153	1	12/1/2018	0	61.83	473,050	126,174
10971	153	2	5/15/2015	0	64.36	354,149	114,347
11006	153	1	3/13/2020	0	62.51	415,182	120,169
11050	153	1	8/1/2015	0	60.32	231,603	138,730
11051	153	1	1/1/2017	0	77.99	179,679	51,458
11117	153	1	8/28/2012	0	53.12	561,368	187,421
11131	153	1	3/12/2022	0	64.92	389,262	108,703
11135	153	1	5/4/2023	0	68.97	273,969	87,855
11145	153	1	12/15/2000	0	44.98	998,869	248,677

Total Surface Anthracite	52		18,527,406	5,196,703
Average of 52 claims		65.49	356,296	99,937
Medical plus Indemnity			456,233	

*Type is "WO" for Widow Only claims; 0 for all other claims.
Source: Individual claim detail from CMCRB.

ID No.	Class	Awd (2) Pend (1)	Expo. Date	Type*	Age of Miner at Comp. Date	Federal Benefit	Medical
178	156	2	9/23/1994	0	70.19	294,144	83,100
600	156	2	9/10/1992	0	62.67	392,536	120,169
601	156	2	6/19/1992	0	66.18	360,197	103,230
1356	156	2	5/1/1995	0	55.30	631,856	172,882
2494	156	2	4/19/1996	0	64.66	400,976	108,703
3047	156	2	12/31/1996	0	77.58	179,679	51,458
3058	156	2	1/17/1991	0	65.64	371,114	103,230
5221	156	2	6/4/1995	0	66.01	329,911	103,230
5374	156	2	10/21/1991	WO		590,400	-
5483	156	2	8/6/1990	0	61.43	221,658	132,362
6244	156	2	10/10/1990	0	81.72	119,781	39,458
6949	156	2	12/7/1994	0	54.92	648,285	172,882
7245	156	2	9/1/1991	0	77.57	179,679	51,458
7248	156	2	8/31/1995	0	64.94	356,744	108,703
7893	156	2	2/19/1992	0	61.43	419,116	132,362
8012	156	2	1/1/1990	0	70.45	276,013	83,100
8022	156	2	11/1/1995	0	61.86	411,234	126,174
9761	156	2	9/30/1991	0	74.06	220,748	65,982
9767	156	2	6/1/2000	0	62.11	422,691	126,174
9795	156	2	12/1/1992	0	69.69	294,144	83,100
9866	156	2	9/20/1994	0	78.84	84,635	48,216
9945	156	2	8/31/1995	0	73.69	236,395	65,982
9953	156	2	3/1/1994	0	55.28	648,285	172,882
9961	156	2	5/31/2000	0	52.09	690,319	194,847
9967	156	2	1/15/1990	0	71.04	261,416	78,541
10003	156	2	5/30/1995	0	72.79	258,765	69,997
10104	156	2	6/1/1990	0	71.51	128,123	74,178
10112	156	2	12/1/2007	0	63.94	472,751	114,347
10114	156	2	10/26/1991	WO		203,946	-
10128	156	2	8/1/1994	0	74.82	223,209	62,119
10204	156	2	2/28/1992	0	69.78	303,788	83,100
10206	156	2	2/8/2010	0	70.65	318,544	78,541
10217	156	2	11/25/2008	0	63.72	364,059	114,347
10221	156	2	1/1/1993	0	81.01	142,524	42,191
10281	156	2	5/1/2011	0	75.14	108,080	62,119
10305	156	2	3/1/1995	0	61.87	434,607	126,174
10333	156	2	6/15/1992	0	80.08	79,369	45,125
10335	156	2	6/1/1995	WO		262,639	-
10351	156	2	12/27/2012	0	58.61	483,141	145,267
10353	156	1	7/20/2012	0	63.74	374,380	114,347
10385	156	2	3/1/2012	WO		288,335	-
10400	156	2	2/28/1993	0	80.02	178,008	45,125
10403	156	1	6/1/1996	0	46.06	909,075	240,876
10414	156	2	4/27/2001	0	75.85	243,848	58,407
10418	156	2	1/1/2003	0	73.15	258,765	69,997
10447	156	2	12/1/2008	0	76.83	198,275	54,853
10458	156	2	11/1/2008	0	73.78	236,395	65,982
10478	156	1	7/15/2011	0	72.13	264,228	74,178
10517	156	2	4/1/2014	0	67.97	316,286	92,801
10521	156	2	5/1/1996	0	67.14	353,502	97,928
10554	156	2	4/13/2015	0	76.53	205,755	54,853
10566	156	2	8/31/2001	0	76.17	182,946	58,407
10609	156	2	7/1/1996	0	68.92	309,893	87,855
10679	156	2	10/1/2008	0	60.63	430,479	132,362
10684	156	1	12/22/1998	0	50.54	666,287	202,359

Subtotals for Exhibit IX-B Page 4-A	55	18,241,959	4,996,058

*Type is "WO" for Widow Only claims; 0 for all other claims.
Source: Individual claim detail from CMCRB.

ID No.	Class	Awd (2) Pend (1)	Expo. Date	Type*	Age of Miner at Comp. Date	Federal Benefit	Medical
10690	156	2	8/1/1995	0	67.23	342,923	97,928
10692	156	2	11/1/1994	0	74.28	325,516	65,982
10694	156	2	8/1/1992	0	76.16	176,927	58,407
10756	156	2	10/1/1991	0	60.98	368,861	132,362
10774	156	1	6/1/2012	0	63.74	385,126	114,347
10779	156	2	11/1/2014	0	74.24	244,784	65,982
10833	156	2	1/1/2015	0	68.23	306,803	92,801
10836	156	2	3/1/2008	0	73.09	267,860	69,997
10844	156	2	10/10/1997	0	82.97	65,293	36,915
10857	156	2	11/17/1993	0	84.89	105,287	32,332
10879	156	2	12/13/1994	0	76.53	177,928	54,853
10880	156	2	8/14/2007	0	61.18	553,116	132,362
10884	156	2	1/1/1994	0	68.06	316,286	92,801
10888	156	1	8/1/1997	0	82.63	120,265	36,915
10889	156	1	4/30/1997	0	66.73	166,913	97,928
10944	156	1	9/10/2011	0	56.36	576,979	165,786
10949	156	1	2/1/2003	0	45.76	795,073	240,876
10963	156	1	2/12/1995	0	78.24	186,525	51,458
10996	156	1	1/1/1999	0	61.57	211,941	126,174
11001	156	2	7/1/2009	0	76.50	191,150	54,853
11013	156	2	6/10/2007	0	77.94	235,072	51,458
11038	156	2	4/11/1995	0	83.49	135,086	36,915
11042	156	1	11/14/2008	0	83.83	121,453	34,547
11099	156	1	4/1/1994	0	35.64	1,066,544	316,217
11106	156	1	4/1/2004	0	50.06	659,760	209,946
11140	156	2	12/31/1994	0	78.52	175,239	48,216
11165	156	1	8/1/2013	0	63.73	385,126	114,347

Subtotals for Exhibit IX-B Page 4-B	27		8,663,835	2,632,705
Total Surface Bituminous	82		26,905,794	7,628,763
Average of 82 claims		68.53	328,119	93,034
Medical plus Indemnity			421,153	

*Type is "WO" for Widow Only claims; 0 for all other claims.
Source: Individual claim detail from CMCRB.

ID No.	Class	Awd (2) Pend (1)	Expo. Date	Type*	Age of Miner at Comp. Date	Federal Benefit	Medical
10808	157	2	2/3/2008	0	73.71	253,558	65,982
3158	181	2	3/14/1997	0	62.00	434,607	126,174
10886	181	2	1/24/2020	0	52.63	602,869	187,421
11031	181	1	3/9/2018	0	57.11	512,764	158,811
10451	182	2	5/1/2005	0	65.93	175,453	103,230
4592	183	2	7/19/1997	WO		135,914	-
9887	183	1	2/2/2000	0	51.88	316,895	194,847
9904	183	2	12/31/1997	WO		172,697	-
9992	183	2	7/22/2004	0	71.54	264,228	74,178
10620	183	1	10/1/2013	0	53.08	617,680	187,421
10877	183	2	4/4/2003	0	58.24	491,428	151,965
10987	183	2	5/31/1998	0	77.56	226,061	51,458
11091	183	1	5/6/2016	0	64.83	377,989	108,703
10135	184	2	2/1/2002	0	75.55	283,183	58,407
10244	184	2	1/1/1999	0	81.69	156,701	39,458
10338	184	2	10/15/2005	0	68.77	150,568	87,855
10680	184	1	5/17/2006	0	54.69	556,866	172,882
10751	184	1	11/1/2014	0	59.09	470,592	145,267
10838	184	2	7/1/2004	0	60.40	427,276	138,730
10892	184	1	3/30/2018	0	64.15	354,149	114,347
10901	184	2	1/1/2008	0	66.89	313,564	97,928
10936	184	1	8/1/1998	0	43.82	905,985	256,460
10940	184	1	12/1/2003	0	56.31	273,253	165,786
10950	184	1	3/1/2014	0	59.50	231,603	138,730
11000	184	1	5/31/2008	0	67.13	322,961	97,928
11076	184	1	12/3/2023	0	69.09	150,568	87,855
11089	184	1	7/26/2019	0	62.85	392,536	120,169
11090	184	1	12/1/2014	0	56.22	496,437	165,786
11118	184	1	11/27/2014	0	59.56	450,270	138,730
11154	184	1	5/30/2025	0	65.96	349,700	103,230
11156	184	1	1/5/2018	0	63.17	439,636	120,169
11157	184	1	7/24/2020	0	64.36	344,634	114,347
11160	184	1	8/25/2017	0	61.76	411,234	126,174
11166	184	1	10/9/2014	0	62.81	452,529	120,169

Total Six Minor Classes	34		12,516,385	4,020,595
Average of 34 claims		62.88	368,129	118,253
Medical plus Indemnity			486,382	

*Type is "WO" for Widow Only claims; 0 for all other claims.
Source: Individual claim detail from CMCRB.

Coal Mine Compensation Rating Bureau
Summary of Developed & Adjusted Payrolls
Traumatic

Year	Anthracite Underground (1010)	Bituminous Underground (1001)	Anthracite Surface (1012)	Bituminous Surface (1014)	Coke (1469)	Auger (1015)	Anthracite Co-gen (1021)	Bituminous Co-gen (1023)	Anthracite Prep Plant (1025)	Bituminous Prep Plant (1027)	Total
1979	Payroll data for these years is not readily available										
1980											
1981											
1982											
1983											
1984											
1985											
1986											
1987											
1988											
1989											
1990											
1991											
1992											
1993											
1994											
1995											
1996											
1997	591,339	71,376,959	17,783,135	67,905,789	53,119,079	1,193,492	3,520,161	856,052	1,149,401	13,783,647	231,279,054
1998	507,288	62,342,332	17,376,290	63,651,561	13,353,903	1,237,897	3,458,775	1,161,196	1,032,902	11,112,104	175,234,248
1999	537,329	59,962,066	18,441,144	54,162,273	12,293,477	1,136,891	3,604,305	1,494,276	1,231,124	10,691,780	163,554,665
2000	336,885	48,553,836	16,807,810	49,935,622	12,092,574	1,205,877	4,473,458	1,870,720	1,319,466	8,574,760	145,171,008
2001	434,499	49,724,653	13,940,797	58,151,332	10,375,826	1,429,131	5,234,468	2,121,331	3,609,649	10,155,025	155,176,711
2002	197,351	50,439,544	12,251,258	53,502,085	10,485,005	1,150,843	6,358,543	2,386,124	3,781,693	12,649,826	153,202,272
2003	75,855	55,493,906	12,166,211	47,873,740	11,534,080	1,102,223	7,137,655	3,052,523	3,721,296	14,752,318	156,909,807
2004	-	66,842,986	12,359,731	56,217,298	12,049,126	1,058,799	7,351,514	6,374,483	4,406,653	18,067,286	184,727,876
2005	-	72,290,188	12,140,911	64,871,562	12,860,979	1,026,537	7,855,289	8,524,752	5,170,069	17,690,358	202,430,645
2006	530	71,907,931	11,946,382	63,008,975	12,737,394	1,066,831	8,405,393	9,397,580	4,885,882	17,050,967	200,407,865
2007	-	81,566,803	14,555,579	63,295,774	13,669,925	1,121,156	9,160,450	10,789,214	5,756,439	18,895,192	218,810,532
2008	-	103,490,690	16,954,313	73,054,482	9,761,146	2,488,558	7,958,335	8,468,561	6,390,767	21,250,256	249,817,108
2009	-	102,684,006	16,445,462	61,784,394	5,173,552	926,163	8,004,644	7,866,413	6,749,748	19,828,012	229,462,394
2010	5,700	126,687,464	14,295,288	72,711,558	5,435,658	806,696	8,481,228	8,732,701	5,762,086	26,313,130	269,231,509
2011	110,125	149,633,528	21,034,600	86,074,064	3,599,086	1,176,255	11,720,035	9,102,411	7,236,583	35,155,068	324,841,755
2012	219,407	154,428,761	26,295,907	76,452,811	5,738,105	808,208	10,273,004	9,047,745	8,671,140	34,211,729	326,146,817
2013	175,900	149,953,068	22,449,824	61,349,745	4,791,910	1,025,399	8,342,651	10,355,884	8,265,665	34,253,697	300,963,743
2014	258,809	271,230,707	20,466,075	54,050,731	4,464,398	806,976	9,060,883	11,721,184	8,234,771	43,520,040	423,814,574
2015	254,336	216,454,460	24,218,779	40,934,048	4,340,376	582,619	10,469,089	11,748,205	7,606,274	33,564,176	350,172,362
2016	163,760	148,556,407	20,873,611	29,127,089	4,435,066	372,496	8,994,602	11,327,552	7,018,927	23,689,882	254,559,392
2017	252,383	172,708,778	21,167,074	33,140,780	4,566,113	449,009	8,819,700	11,435,057	7,746,154	28,803,457	289,088,505
2018	183,346	180,553,142	19,576,675	35,242,187	4,484,744	600,138	11,600,891	12,043,297	9,651,288	32,199,872	306,135,580
2019	179,379	177,833,672	23,224,142	35,362,714	4,466,971	539,914	8,191,669	11,818,883	12,873,320	36,099,579	310,590,243
2020	299,700	139,028,472	22,443,061	27,274,125	313,587	384,571	7,660,069	10,678,482	12,543,358	33,562,164	254,187,589
2021	232,531	129,326,591	24,346,630	29,072,359	-	391,870	8,371,756	12,282,842	12,875,453	35,684,224	252,584,256
2022	68,319	136,857,008	29,927,352	33,040,041	-	753,226	8,948,834	17,382,885	14,754,239	40,612,657	282,344,561
2023	199,052	153,792,708	38,677,222	34,441,823	-	575,848	10,163,706	24,235,040	17,515,762	43,506,553	323,107,714
2024	174,181	155,457,017	45,254,674	31,786,277	-	509,194	10,546,791	26,022,101	21,993,641	44,710,205	336,454,081
2025	244,726	151,698,127	50,858,100	24,865,191	-	368,208	11,334,139	32,218,561	24,495,096	42,529,094	338,611,242

Source: Exhibits X-C and X-D
Prior filings for 2014 and prior.

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Run: September 09, 2026 - 01:23:44 PM
Effective Date: 4/1/2027

Checksum:14,818,130,310.000000

Coal Mine Compensation Rating Bureau
Summary of Developed & Adjusted Payrolls
State Occupational Disease

Year	Anthracite Underground (1011)	Bituminous Underground (1002)	Anthracite Surface (1016)	Bituminous Surface (1013)	Coke (1017)	Auger (1019)	Anthracite Co-gen (1022)	Bituminous Co-gen (1024)	Anthracite Prep Plant (1026)	Bituminous Prep Plant (1028)	Total
1979	3,398,172	155,459,760	33,547,630	189,274,623	8,602,156	1,250,040	-	-	-	-	391,532,381
1980	3,933,740	146,370,736	39,976,938	180,192,249	4,240,988	1,445,092	-	-	-	-	376,159,743
1981	4,989,959	141,497,489	45,905,609	193,710,747	3,521,616	1,581,422	-	-	-	-	391,206,842
1982	5,295,887	170,306,624	42,724,737	194,074,092	1,831,640	1,682,037	-	-	-	-	415,915,017
1983	4,169,015	82,776,145	34,841,224	146,423,067	124,805	1,260,780	-	-	-	-	269,595,036
1984	4,137,720	77,024,693	34,531,000	174,212,221	2,078,069	1,778,957	-	-	-	-	293,762,660
1985	4,507,670	46,693,499	31,216,341	143,422,695	2,528,033	1,561,675	-	-	-	-	229,929,913
1986	4,896,054	43,203,448	32,077,958	136,641,573	19,044,481	1,669,241	-	-	-	-	237,532,755
1987	4,061,875	55,036,577	25,008,155	134,305,891	26,573,681	1,695,582	-	-	-	-	246,681,761
1988	2,745,685	64,843,301	23,099,360	126,493,210	18,498,632	1,626,194	-	-	-	-	237,306,382
1989	2,066,292	74,335,286	27,044,506	125,361,713	12,583,451	1,888,442	-	-	-	-	243,279,690
1990	1,547,051	77,524,448	32,392,891	124,189,071	61,308,712	2,295,585	676,180	-	-	-	299,933,938
1991	718,147	59,439,370	30,956,584	104,583,500	52,451,102	1,718,758	1,093,089	-	-	-	250,960,550
1992	932,801	63,646,939	29,476,120	100,999,381	42,761,324	1,181,625	3,505,476	47,640	-	-	242,551,306
1993	1,181,997	52,756,526	30,103,392	94,556,592	53,619,736	1,112,232	3,624,439	391,507	-	-	237,346,421
1994	1,310,675	60,590,938	30,210,452	92,464,635	54,721,324	1,485,044	3,704,499	377,617	-	-	244,865,184
1995	1,493,523	65,271,146	20,288,894	78,752,605	55,000,220	1,499,639	3,481,847	360,161	-	-	226,148,035
1996	1,612,698	75,223,041	16,192,165	77,828,405	54,571,209	846,623	3,758,973	370,201	221,068	3,066,567	233,690,950
1997	1,571,605	70,396,693	17,783,135	67,905,789	53,119,079	1,193,492	3,520,161	856,052	1,149,401	13,783,647	231,279,054
1998	1,762,286	61,087,334	17,376,290	63,651,561	13,353,903	1,237,897	3,458,775	1,161,196	1,032,902	11,112,104	175,234,248
1999	1,814,157	58,685,238	18,441,144	54,162,273	12,293,477	1,136,891	3,604,305	1,494,276	1,231,124	10,691,780	163,554,665
2000	1,370,159	47,520,562	16,807,810	49,935,622	12,092,574	1,205,877	4,473,458	1,870,720	1,319,466	8,574,760	145,171,008
2001	1,636,522	48,522,630	13,940,797	58,151,332	10,375,826	1,429,131	5,234,468	2,121,331	3,609,649	10,155,025	155,176,711
2002	1,386,545	49,250,350	12,251,258	53,502,085	10,485,005	1,150,843	6,358,543	2,386,124	3,781,693	12,649,826	153,202,272
2003	1,354,265	54,215,496	12,166,211	47,873,740	11,534,080	1,102,223	7,137,655	3,052,523	3,721,296	14,752,318	156,909,807
2004	1,345,321	65,497,665	12,359,731	56,217,298	12,049,126	1,058,799	7,351,514	6,374,483	4,406,653	18,067,286	184,727,876
2005	1,417,568	70,872,620	12,140,911	64,871,562	12,860,979	1,026,537	7,855,289	8,524,752	5,170,069	17,690,358	202,430,645
2006	1,442,524	70,465,937	11,946,382	63,008,975	12,737,394	1,066,831	8,405,393	9,397,580	4,885,882	17,050,967	200,407,865
2007	1,662,537	79,904,266	14,555,579	63,295,774	13,669,925	1,121,156	9,160,450	10,789,214	5,756,439	18,895,192	218,810,532
2008	2,136,713	101,353,977	16,954,313	73,054,482	9,761,146	2,488,558	7,958,335	8,468,561	6,390,767	21,250,256	249,817,108
2009	1,335,866	101,348,140	16,445,462	61,784,394	5,173,552	926,163	8,004,644	7,866,413	6,749,748	19,828,012	229,462,394
2010	1,299,588	125,393,576	14,295,288	72,711,558	5,435,658	806,696	8,481,228	8,732,701	5,762,086	26,313,130	269,231,509
2011	1,257,944	148,485,709	21,034,600	86,074,064	3,599,086	1,176,255	11,720,035	9,102,411	7,236,583	35,155,068	324,841,755
2012	1,029,260	153,618,908	26,295,907	76,452,811	5,738,105	808,208	10,273,004	9,047,745	8,671,140	34,211,729	326,146,817
2013	381,876	149,747,092	22,449,824	61,349,745	4,791,910	1,025,399	8,342,651	10,355,884	8,265,665	34,253,697	300,963,743
2014	258,809	271,230,707	20,466,075	54,050,731	4,464,398	806,976	9,060,883	11,721,184	8,234,771	43,520,040	423,814,574
2015	254,336	216,454,460	24,218,779	40,934,048	4,340,376	582,619	10,469,089	11,748,205	7,606,274	33,564,176	350,172,362
2016	163,760	148,556,407	20,873,611	29,127,089	4,435,066	372,496	8,994,602	11,327,552	7,018,927	23,689,882	254,559,392
2017	252,383	172,708,778	21,167,074	33,140,780	4,566,113	449,009	8,819,700	11,435,057	7,746,154	28,803,457	289,088,505
2018	183,346	180,553,142	19,576,675	35,242,187	4,484,744	600,138	11,600,891	12,043,297	9,651,288	32,199,872	306,135,580
2019	179,379	177,833,672	23,224,142	35,362,714	4,466,971	539,914	8,191,669	11,818,883	12,873,320	36,099,579	310,590,243
2020	299,700	139,028,472	22,443,061	27,274,125	313,587	384,571	7,660,069	10,678,482	12,543,358	33,562,164	254,187,589
2021	232,531	129,326,591	24,346,630	29,072,359	-	391,870	8,371,756	12,282,842	12,875,453	35,684,224	252,584,256
2022	68,319	136,857,008	29,927,352	33,040,041	-	753,226	8,948,834	17,382,885	14,754,239	40,612,657	282,344,561
2023	199,052	153,792,708	38,677,222	34,441,823	-	575,848	10,163,706	24,235,040	17,515,762	43,506,553	323,107,714
2024	174,181	155,457,017	45,254,674	31,786,277	-	509,194	10,546,791	26,022,101	21,993,641	44,710,205	336,454,081
2025	244,726	151,698,127	50,858,100	24,865,191	-	368,208	11,334,139	32,218,561	24,495,096	42,529,094	338,611,242

Source: Exhibits X-C and X-D
Prior filings for 2014 and prior.

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Run: September 09, 2026 - 01:23:44 PM
Effective Date: 4/1/2027

Checksum:24,954,927,438.000000

Coal Mine Compensation Rating Bureau
Summary of Developed & Adjusted Payrolls
Federal Occupational Disease

Year	Anthracite Underground (0160)	Bituminous Underground (0158)	Anthracite Surface (0153)	Bituminous Surface (0156)	Coke (0154)	Auger (0157)	Anthracite Co-gen (0181)	Bituminous Co-gen (0182)	Anthracite Prep Plant (0183)	Bituminous Prep Plant (0184)	Total
1979	3,398,172	155,459,760	33,547,630	189,274,623	8,602,156	1,250,040	-	-	-	-	391,532,381
1980	3,933,740	146,370,736	39,976,938	180,192,249	4,240,988	1,445,092	-	-	-	-	376,159,743
1981	4,989,959	141,497,489	45,905,609	193,710,747	3,521,616	1,581,422	-	-	-	-	391,206,842
1982	5,295,887	170,306,624	42,724,737	194,074,092	1,831,640	1,682,037	-	-	-	-	415,915,017
1983	4,169,015	82,776,145	34,841,224	146,423,067	124,805	1,260,780	-	-	-	-	269,595,036
1984	4,137,720	77,024,693	34,531,000	174,212,221	2,078,069	1,778,957	-	-	-	-	293,762,660
1985	4,507,670	46,693,499	31,216,341	143,422,695	2,528,033	1,561,675	-	-	-	-	229,929,913
1986	4,896,054	43,203,448	32,077,958	136,641,573	19,044,481	1,669,241	-	-	-	-	237,532,755
1987	4,061,875	42,076,700	25,008,155	134,305,891	26,573,681	1,695,582	-	-	-	-	233,721,884
1988	2,745,685	51,133,431	23,099,360	126,493,210	18,498,632	1,626,194	-	-	-	-	223,596,512
1989	2,066,292	58,507,532	27,044,506	125,361,713	12,583,451	1,888,442	-	-	-	-	227,451,936
1990	1,547,051	63,271,520	32,392,891	124,189,071	61,308,712	2,295,585	676,180	-	-	-	285,681,010
1991	718,147	58,318,242	30,956,584	104,583,500	52,451,102	1,718,758	1,093,089	-	-	-	249,839,422
1992	932,801	63,401,297	29,476,120	100,999,381	42,761,324	1,181,625	3,505,476	47,640	-	-	242,305,664
1993	1,181,997	52,756,526	30,103,392	94,556,592	53,619,736	1,112,232	3,624,439	391,507	-	-	237,346,421
1994	1,310,675	60,590,938	30,210,452	92,464,635	54,721,324	1,485,044	3,704,499	377,617	-	-	244,865,184
1995	1,493,523	65,271,146	20,288,894	78,752,605	55,000,220	1,499,639	3,481,847	360,161	-	-	226,148,035
1996	1,612,698	75,223,041	16,192,165	77,828,405	54,571,209	846,623	3,758,973	370,201	221,068	3,066,567	233,690,950
1997	1,571,605	70,396,693	17,783,135	67,905,789	53,119,079	1,193,492	3,520,161	856,052	1,149,401	13,783,647	231,279,054
1998	1,762,286	61,087,334	17,376,290	63,651,561	13,353,903	1,237,897	3,458,775	1,161,196	1,032,902	11,112,104	175,234,248
1999	1,814,157	58,685,238	18,441,144	54,162,273	12,293,477	1,136,891	3,604,305	1,494,276	1,231,124	10,691,780	163,554,665
2000	1,370,159	47,520,562	16,807,810	49,935,622	12,092,574	1,205,877	4,473,458	1,870,720	1,319,466	8,574,760	145,171,008
2001	1,636,522	48,522,630	12,923,748	58,151,332	10,375,826	1,429,131	4,661,813	2,121,331	2,216,299	10,155,025	152,193,657
2002	1,386,545	40,837,995	11,046,570	53,502,085	10,485,005	1,150,843	5,658,774	2,386,124	2,322,815	10,094,549	138,871,305
2003	1,354,265	36,498,406	11,928,209	47,873,740	11,534,080	1,102,223	7,009,619	3,052,523	3,407,998	10,195,206	133,956,269
2004	1,345,321	46,073,900	12,359,731	56,217,298	12,049,126	1,058,799	7,351,514	6,374,483	4,406,653	13,460,201	160,697,026
2005	1,417,568	66,275,755	12,140,911	64,871,562	12,860,979	1,026,537	7,855,289	8,524,752	5,170,069	16,548,307	196,691,729
2006	1,442,524	70,465,937	12,065,323	63,798,502	12,737,394	1,066,831	8,412,527	9,423,575	4,885,882	17,050,967	201,349,462
2007	1,662,537	79,904,266	14,866,556	64,808,093	13,669,925	1,121,156	9,186,706	10,829,140	5,817,291	18,895,192	220,760,862
2008	2,136,713	101,353,977	16,220,231	74,601,231	9,761,146	2,506,758	7,521,400	8,481,888	5,733,543	21,250,256	249,567,143
2009	1,335,866	101,348,140	15,893,528	63,306,695	5,173,552	946,963	7,534,735	7,866,413	6,264,606	19,828,012	229,498,510
2010	1,299,588	125,393,576	13,319,185	74,255,177	5,435,658	827,496	7,958,048	8,732,701	4,876,927	26,313,130	268,411,486
2011	1,257,944	148,485,709	19,507,428	87,730,506	3,599,086	1,176,255	10,981,642	9,102,411	6,123,259	35,155,068	323,119,308
2012	1,029,260	153,618,908	24,734,711	77,890,500	5,738,105	808,208	9,311,812	9,047,745	7,569,023	34,211,729	323,960,001
2013	381,876	145,146,253	20,720,014	62,718,061	4,791,910	1,046,947	7,630,762	10,355,884	7,074,886	33,639,969	293,506,562
2014	258,809	183,431,952	18,911,339	55,368,615	4,464,398	861,590	8,360,898	11,721,184	6,521,541	31,854,431	321,754,757
2015	254,336	140,570,275	22,234,350	42,000,092	4,340,376	654,766	9,554,806	11,748,205	6,196,596	24,320,608	261,874,410
2016	163,760	118,545,477	19,257,107	30,131,218	4,435,066	392,776	7,953,309	11,327,552	5,542,968	20,079,401	217,828,634
2017	252,383	172,708,778	19,094,634	34,248,962	4,566,113	566,324	7,793,558	11,435,057	6,056,810	28,803,457	285,526,076
2018	183,346	180,599,760	18,303,511	36,305,197	4,484,744	600,138	10,053,839	12,043,297	6,916,759	32,199,872	301,690,463
2019	179,379	178,019,000	20,165,184	36,503,594	4,519,863	593,214	6,807,496	11,818,883	10,829,165	36,117,344	305,553,122
2020	299,700	139,217,518	19,343,807	27,989,489	313,587	395,231	6,903,273	10,678,482	10,671,271	33,562,164	249,374,522
2021	232,531	129,326,591	21,048,411	29,872,239	-	412,950	7,786,285	12,282,842	11,359,096	35,684,224	248,005,169
2022	73,399	136,857,008	26,640,206	33,691,047	-	753,226	8,066,146	17,382,885	13,319,056	40,614,207	277,397,180
2023	252,915	153,792,708	39,129,837	35,250,290	-	575,848	10,197,706	24,235,040	17,674,490	43,506,553	324,615,387
2024	174,181	155,457,017	45,777,685	32,443,341	-	509,194	10,546,791	26,022,101	22,076,592	44,710,205	337,717,107
2025	244,726	151,698,127	51,285,458	25,048,857	-	368,208	11,334,139	32,218,561	24,642,255	42,529,094	339,369,425

Source: Exhibits X-C and X-D
Prior filings for 2014 and prior.

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	ANTHRACITE UNDERGROUND (1010)			BITUMINOUS UNDERGROUND (1001)			ANTHRACITE SURFACE (1012)			BITUMINOUS SURFACE (1014)		
Year	Loss Cost	Developed Payroll	Loss Cost Premium	Loss Cost	Developed Payroll	Loss Cost Premium	Loss Cost	Developed Payroll	Loss Cost Premium	Loss Cost	Developed Payroll	Loss Cost Premium
2015	9.34	254,336	23,755	4.66	216,454,460	10,086,778	2.71	24,218,779	656,329	0.84	40,934,048	343,846
2016	9.34	163,760	15,295	4.66	148,556,407	6,922,729	2.71	20,873,611	565,675	0.84	29,127,089	244,668
2017	9.34	252,383	23,573	4.66	172,708,778	8,048,229	2.71	21,167,074	573,628	0.84	33,140,780	278,383
2018	9.34	183,346	17,125	4.66	180,553,142	8,413,776	2.71	19,576,675	530,528	0.84	35,242,187	296,034
2019	9.34	179,379	16,754	4.66	177,833,672	8,287,049	2.71	23,224,142	629,374	0.84	35,362,714	297,047
2020	9.34	299,700	27,992	4.66	139,028,472	6,478,727	2.71	22,443,061	608,207	0.84	27,274,125	229,103
2021	9.34	232,531	21,718	4.66	129,326,591	6,026,619	2.71	24,346,630	659,794	0.84	29,072,359	244,208
2022	9.34	68,319	6,381	4.66	136,857,008	6,377,537	2.71	29,927,352	811,031	0.84	33,040,041	277,536
2023	9.34	199,052	18,591	4.66	153,792,708	7,166,740	2.71	38,677,222	1,048,153	0.84	34,441,823	289,311
2024	9.34	174,181	16,269	4.66	155,457,017	7,244,297	2.71	45,254,674	1,226,402	0.84	31,786,277	267,005
2025	9.34	244,726	22,857	4.66	151,698,127	7,069,133	2.71	50,858,100	1,378,255	0.84	24,865,191	208,868

	COKE (1469)			AUGER (1015)			ANTHRACITE CO-GEN (1021)			BITUMINOUS CO-GEN (1023)		
Year	Loss Cost	Developed Payroll	Loss Cost Premium	Loss Cost	Developed Payroll	Loss Cost Premium	Loss Cost	Developed Payroll	Loss Cost Premium	Loss Cost	Developed Payroll	Loss Cost Premium
2015	3.61	4,340,376	156,688	5.73	582,619	33,384	3.69	10,469,089	386,309	1.21	11,748,205	142,153
2016	3.61	4,435,066	160,106	5.73	372,496	21,344	3.69	8,994,602	331,901	1.21	11,327,552	137,063
2017	3.61	4,566,113	164,837	5.73	449,009	25,728	3.69	8,819,700	325,447	1.21	11,435,057	138,364
2018	3.61	4,484,744	161,899	5.73	600,138	34,388	3.69	11,600,891	428,073	1.21	12,043,297	145,724
2019	3.61	4,466,971	161,258	5.73	539,914	30,937	3.69	8,191,669	302,273	1.21	11,818,883	143,008
2020	3.61	313,587	11,320	5.73	384,571	22,036	3.69	7,660,069	282,657	1.21	10,678,482	129,210
2021	3.61	0	0	5.73	391,870	22,454	3.69	8,371,756	308,918	1.21	12,282,842	148,622
2022	3.61	0	0	5.73	753,226	43,160	3.69	8,948,834	330,212	1.21	17,382,885	210,333
2023	3.61	0	0	5.73	575,848	32,996	3.69	10,163,706	375,041	1.21	24,235,040	293,244
2024	3.61	0	0	5.73	509,194	29,177	3.69	10,546,791	389,177	1.21	26,022,101	314,867
2025	3.61	0	0	5.73	368,208	21,098	3.69	11,334,139	418,230	1.21	32,218,561	389,845

	ANTHRACITE PREP PLANT (1025)			BITUMINOUS PREP PLANT (1027)			Total	
Year	Loss Cost	Developed Payroll	Loss Cost Premium	Loss Cost	Developed Payroll	Loss Cost Premium	Developed Payroll	Loss Cost Premium
2015	1.81	7,606,274	137,674	1.08	33,564,176	362,493	350,172,362	12,329,409
2016	1.81	7,018,927	127,043	1.08	23,689,882	255,851	254,559,392	8,781,675
2017	1.81	7,746,154	140,205	1.08	28,803,457	311,077	289,088,505	10,029,471
2018	1.81	9,651,288	174,688	1.08	32,199,872	347,759	306,135,580	10,549,994
2019	1.81	12,873,320	233,007	1.08	36,099,579	389,875	310,590,243	10,490,582
2020	1.81	12,543,358	227,035	1.08	33,562,164	362,471	254,187,589	8,378,758
2021	1.81	12,875,453	233,046	1.08	35,684,224	385,390	252,584,256	8,050,769
2022	1.81	14,754,239	267,052	1.08	40,612,657	438,617	282,344,561	8,761,859
2023	1.81	17,515,762	317,035	1.08	43,506,553	469,871	323,107,714	10,010,982
2024	1.81	21,993,641	398,085	1.08	44,710,205	482,870	336,454,081	10,368,149
2025	1.81	24,495,096	443,361	1.08	42,529,094	459,314	338,611,242	10,410,961

Source: Loss Costs - Exhibit X-B, Page 2
Developed Payroll - Exhibit X-D, Pages 1 through 5

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Coal Mine Compensation Rating Bureau
Traumatic & OD Loss Costs
Approved Effective April 1, 2026

CLASS DESCRIPTION	CLASS CODE	CURRENT MANUAL LOSS COST	CLASS CODE	CURRENT MANUAL LOSS COST	CLASS CODE	CURRENT MANUAL LOSS COST
	TRAUMATIC		STATE O D		FEDERAL O D	
UNDERGROUND						
Anthracite	1010	$ 9.34	1011	$ 17.27	0160	$ 27.73
Bituminous	1001	$ 4.66	1002	$ 0.60	0158	$ 1.02
SURFACE						
Anthracite	1012	$ 2.71	1016	$ 0.90	0153	$ 1.26
Bituminous	1014	$ 0.84	1013	$ 0.66	0156	$ 0.85
COKE	1469	$ 3.61	1017	$ 0.10	0154	$ 0.10
AUGER	1015	$ 5.73	1019	$ 0.19	0157	$ 0.42
CO-GEN						
Anthracite	1021	$ 3.69	1022	$ 0.55	0181	$ 0.51
Bituminous	1023	$ 1.21	1024	$ 0.17	0182	$ 0.23
PREP PLANT						
Anthracite	1025	$ 1.81	1026	$ 2.88	0183	$ 0.77
Bituminous	1027	$ 1.08	1028	$ 0.23	0184	$ 0.32

CLASS DESCRIPTION	CLASS CODE	UNLOADED APPROVED LOSS COST	CLASS CODE	UNLOADED APPROVED LOSS COST	CLASS CODE	UNLOADED APPROVED LOSS COST
	TRAUMATIC		STATE O D		FEDERAL O D	
UNDERGROUND						
Anthracite	1010	$ 8.79	1011	$ 17.27	0160	$ 27.73
Bituminous	1001	$ 4.22	1002	$ 0.60	0158	$ 1.02
SURFACE						
Anthracite	1012	$ 2.60	1016	$ 0.90	0153	$ 1.26
Bituminous	1014	$ 0.77	1013	$ 0.66	0156	$ 0.85
COKE	1469	$ 3.47	1017	$ 0.10	0154	$ 0.10
AUGER	1015	$ 5.45	1019	$ 0.19	0157	$ 0.42
CO-GEN						
Anthracite	1021	$ 3.55	1022	$ 0.55	0181	$ 0.51
Bituminous	1023	$ 1.13	1024	$ 0.17	0182	$ 0.23
PREP PLANT						
Anthracite	1025	$ 1.72	1026	$ 2.88	0183	$ 0.77
Bituminous	1027	$ 1.00	1028	$ 0.23	0184	$ 0.32

Source: Current Manual Loss Costs from Exhibit I-A-M approved filing effective April 1, 2026
Unloaded Approved Loss Costs from Exhibit I-A-UL approved filing effective April 1, 2026

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Section 1 Catastrophic Loss Cost (2026)

Underground			
	Anthracite	0.33	
	Bituminous	0.33	
Auger		0.14	(1/3 Underground, 2/3 Surface)
Other Classes		0.05	

Section 2 Load Factors (2026)

Experience Rating	1.0000
Merit Rating (Exhibit XIV-A Page 1)	1.0000
Safety Committee (Exhibit XIV-B)	1.0244
	1.0244
Small Business Advocate (Exhibit XI)	1.0002

ANTHRACITE UNDERGROUND (1010)

Year	State OD Developed Payroll (1)	Federal Exempt Reported Payroll (2)	Partnership Reported Payroll (3)	Development Factor (4)	Federal OD Payroll (1) + [(3)-(2)]*(4) (5)	Payroll Per Million (5)/1000000 (6)
2015	254,336	0	0	1.0000	254,336	0.254336
2016	163,760	0	0	1.0000	163,760	0.163760
2017	252,383	0	0	1.0000	252,383	0.252383
2018	183,346	0	0	1.0000	183,346	0.183346
2019	179,379	0	0	1.0000	179,379	0.179379
2020	299,700	0	0	1.0000	299,700	0.299700
2021	232,531	0	0	1.0000	232,531	0.232531
2022	68,319	0	5,080	1.0000	73,399	0.073399
2023	199,052	0	53,863	1.0000	252,915	0.252915
2024	174,181	0	0	1.0000	174,181	0.174181
2025	244,726	0	0	1.0000	244,726	0.244726

BITUMINOUS UNDERGROUND (1001)

Year	State OD Developed Payroll (1)	Federal Exempt Reported Payroll (2)	Partnership Reported Payroll (3)	Development Factor (4)	Federal OD Payroll (1) + [(3)-(2)]*(4) (5)	Payroll Per Million (5)/1000000 (6)
2015	216,454,460	75,884,185	0	1.0000	140,570,275	140.570275
2016	148,556,407	30,010,930	0	1.0000	118,545,477	118.545477
2017	172,708,778	0	0	1.0000	172,708,778	172.708778
2018	180,553,142	0	46,618	1.0000	180,599,760	180.599760
2019	177,833,672	0	185,328	1.0000	178,019,000	178.019000
2020	139,028,472	0	189,046	1.0000	139,217,518	139.217518
2021	129,326,591	0	0	1.0000	129,326,591	129.326591
2022	136,857,008	0	0	1.0000	136,857,008	136.857008
2023	153,792,708	0	0	1.0000	153,792,708	153.792708
2024	155,457,017	0	0	1.0000	155,457,017	155.457017
2025	151,698,127	0	0	1.0352	151,698,127	151.698127

ANTHRACITE SURFACE (1012)

Year	State OD Developed Payroll (1)	Federal Exempt Reported Payroll (2)	Partnership Reported Payroll (3)	Development Factor (4)	Federal OD Payroll (1) + [(3)-(2)]*(4) (5)	Payroll Per Million (5)/1000000 (6)
2015	24,218,779	2,669,091	684,662	1.0000	22,234,350	22.234350
2016	20,873,611	2,378,155	761,651	1.0000	19,257,107	19.257107
2017	21,167,074	2,801,185	728,745	1.0000	19,094,634	19.094634
2018	19,576,675	1,971,490	698,326	1.0000	18,303,511	18.303511
2019	23,224,142	3,889,152	830,194	1.0000	20,165,184	20.165184
2020	22,443,061	3,744,355	645,101	1.0000	19,343,807	19.343807
2021	24,346,630	3,817,925	519,706	1.0000	21,048,411	21.048411
2022	29,927,352	3,742,054	454,908	1.0000	26,640,206	26.640206
2023	38,677,222	0	452,615	1.0000	39,129,837	39.129837
2024	45,254,674	0	523,011	1.0000	45,777,685	45.777685
2025	50,858,100	0	371,164	1.1514	51,285,458	51.285458

BITUMINOUS SURFACE (1014)

Year	State OD Developed Payroll (1)	Federal Exempt Reported Payroll (2)	Partnership Reported Payroll (3)	Development Factor (4)	Federal OD Payroll (1) + [(3)-(2)]*(4) (5)	Payroll Per Million (5)/1000000 (6)
2015	40,934,048	0	1,066,044	1.0000	42,000,092	42.000092
2016	29,127,089	0	1,004,129	1.0000	30,131,218	30.131218
2017	33,140,780	0	1,108,182	1.0000	34,248,962	34.248962
2018	35,242,187	0	1,063,010	1.0000	36,305,197	36.305197
2019	35,362,714	0	1,140,880	1.0000	36,503,594	36.503594
2020	27,274,125	0	715,364	1.0000	27,989,489	27.989489
2021	29,072,359	0	799,880	1.0000	29,872,239	29.872239
2022	33,040,041	0	651,006	1.0000	33,691,047	33.691047
2023	34,441,823	0	808,467	1.0000	35,250,290	35.250290
2024	31,786,277	0	657,064	1.0000	32,443,341	32.443341
2025	24,865,191	0	176,874	1.0384	25,048,857	25.048857

Source: Anthracite Underground (1010) - Exhibit X-C, Page 4
Bituminous Underground (1001) - Exhibit X-C, Page 4
Anthracite Surface (1012) - Exhibit X-D, Page 2
Bituminous Surface (1014) - Exhibit X-D, Page 2

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COKE (1469)

Year	State OD Developed Payroll (1)	Federal Exempt Reported Payroll (2)	Partnership Reported Payroll (3)	Development Factor (4)	Federal OD Payroll (1) + [(3)-(2)]*(4) (5)	Payroll Per Million (5)/1000000 (6)
2015	4,340,376	0	0	1.0000	4,340,376	4.340376
2016	4,435,066	0	0	1.0000	4,435,066	4.435066
2017	4,566,113	0	0	1.0000	4,566,113	4.566113
2018	4,484,744	0	0	1.0000	4,484,744	4.484744
2019	4,466,971	0	52,892	1.0000	4,519,863	4.519863
2020	313,587	0	0	1.0000	313,587	0.313587
2021	0	0	0	1.0000	0	0.000000
2022	0	0	0	1.0000	0	0.000000
2023	0	0	0	1.0000	0	0.000000
2024	0	0	0	1.0000	0	0.000000
2025	0	0	0	1.0097	0	0.000000

AUGER (1015)

Year	State OD Developed Payroll (1)	Federal Exempt Reported Payroll (2)	Partnership Reported Payroll (3)	Development Factor (4)	Federal OD Payroll (1) + [(3)-(2)]*(4) (5)	Payroll Per Million (5)/1000000 (6)
2015	582,619	0	72,147	1.0000	654,766	0.654766
2016	372,496	0	20,280	1.0000	392,776	0.392776
2017	449,009	0	117,315	1.0000	566,324	0.566324
2018	600,138	0	0	1.0000	600,138	0.600138
2019	539,914	0	53,300	1.0000	593,214	0.593214
2020	384,571	0	10,660	1.0000	395,231	0.395231
2021	391,870	0	21,080	1.0000	412,950	0.412950
2022	753,226	0	0	1.0000	753,226	0.753226
2023	575,848	0	0	1.0000	575,848	0.575848
2024	509,194	0	0	1.0000	509,194	0.509194
2025	368,208	0	0	1.0000	368,208	0.368208

ANTHRACITE CO-GEN (1021)

Year	State OD Developed Payroll (1)	Federal Exempt Reported Payroll (2)	Partnership Reported Payroll (3)	Development Factor (4)	Federal OD Payroll (1) + [(3)-(2)]*(4) (5)	Payroll Per Million (5)/1000000 (6)
2015	10,469,089	1,048,903	134,620	1.0000	9,554,806	9.554806
2016	8,994,602	1,137,185	95,892	1.0000	7,953,309	7.953309
2017	8,819,700	1,121,002	94,860	1.0000	7,793,558	7.793558
2018	11,600,891	1,704,620	157,568	1.0000	10,053,839	10.053839
2019	8,191,669	1,508,278	124,105	1.0000	6,807,496	6.807496
2020	7,660,069	1,316,271	559,475	1.0000	6,903,273	6.903273
2021	8,371,756	1,323,798	738,327	1.0000	7,786,285	7.786285
2022	8,948,834	993,185	110,497	1.0000	8,066,146	8.066146
2023	10,163,706	0	34,000	1.0000	10,197,706	10.197706
2024	10,546,791	0	0	1.0024	10,546,791	10.546791
2025	11,334,139	0	0	1.0959	11,334,139	11.334139

BITUMINOUS CO-GEN (1023)

Year	State OD Developed Payroll (1)	Federal Exempt Reported Payroll (2)	Partnership Reported Payroll (3)	Development Factor (4)	Federal OD Payroll (1) + [(3)-(2)]*(4) (5)	Payroll Per Million (5)/1000000 (6)
2015	11,748,205	0	0	1.0000	11,748,205	11.748205
2016	11,327,552	0	0	1.0000	11,327,552	11.327552
2017	11,435,057	0	0	1.0000	11,435,057	11.435057
2018	12,043,297	0	0	1.0000	12,043,297	12.043297
2019	11,818,883	0	0	1.0000	11,818,883	11.818883
2020	10,678,482	0	0	1.0000	10,678,482	10.678482
2021	12,282,842	0	0	1.0000	12,282,842	12.282842
2022	17,382,885	0	0	1.0000	17,382,885	17.382885
2023	24,235,040	0	0	1.0000	24,235,040	24.235040
2024	26,022,101	0	0	1.0000	26,022,101	26.022101
2025	32,218,561	0	0	1.0619	32,218,561	32.218561

Source: Coke (1469) - Exhibit X-D, Page 3
Auger (1015) - Exhibit X-D, Page 3
Anthracite Co-Gen (1021) - Exhibit X-D, Page 4
Bituminous Co-Gen (1023) - Exhibit X-D, Page 4

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ANTHRACITE PREP PLANT (1025)

Year	State OD Developed Payroll (1)	Federal Exempt Reported Payroll (2)	Partnership Reported Payroll (3)	Development Factor (4)	Federal OD Payroll (1) + [(3)-(2)]*(4) (5)	Payroll Per Million (5)/1000000 (6)
2015	7,606,274	1,549,878	140,200	1.0000	6,196,596	6.196596
2016	7,018,927	1,728,560	252,601	1.0000	5,542,968	5.542968
2017	7,746,154	1,886,894	197,550	1.0000	6,056,810	6.056810
2018	9,651,288	2,865,985	131,456	1.0000	6,916,759	6.916759
2019	12,873,320	2,160,285	116,130	1.0000	10,829,165	10.829165
2020	12,543,358	1,982,278	110,191	1.0000	10,671,271	10.671271
2021	12,875,453	1,803,692	287,335	1.0000	11,359,096	11.359096
2022	14,754,239	1,632,269	197,086	1.0000	13,319,056	13.319056
2023	17,515,762	0	158,728	1.0000	17,674,490	17.674490
2024	21,993,641	0	82,951	1.0000	22,076,592	22.076592
2025	24,495,096	0	127,047	1.1583	24,642,255	24.642255

BITUMINOUS PREP PLANT (1027)

Year	State OD Developed Payroll (1)	Federal Exempt Reported Payroll (2)	Partnership Reported Payroll (3)	Development Factor (4)	Federal OD Payroll (1) + [(3)-(2)]*(4) (5)	Payroll Per Million (5)/1000000 (6)
2015	33,564,176	9,243,568	0	1.0000	24,320,608	24.320608
2016	23,689,882	3,610,481	0	1.0000	20,079,401	20.079401
2017	28,803,457	0	0	1.0000	28,803,457	28.803457
2018	32,199,872	0	0	1.0000	32,199,872	32.199872
2019	36,099,579	0	17,765	1.0000	36,117,344	36.117344
2020	33,562,164	0	0	1.0000	33,562,164	33.562164
2021	35,684,224	0	0	1.0000	35,684,224	35.684224
2022	40,612,657	0	1,550	1.0000	40,614,207	40.614207
2023	43,506,553	0	0	1.0000	43,506,553	43.506553
2024	44,710,205	0	0	1.0025	44,710,205	44.710205
2025	42,529,094	0	0	1.1076	42,529,094	42.529094

Source: Anthracite Prep Plant (1025) - Exhibit X-D, Page 5
Bituminous Prep Plant (1027) - Exhibit X-D, Page 5

ANTHRACITE UNDERGROUND (1010)

YEAR	Developed Payroll (1)	Files 258, 330, 4027 and 4049 Developed Payroll* (2)	OD Payroll (3) = (1) + (2)	Payroll Per Million (4) = (3)/1000000
2015	254,336	0	254,336	0.254336
2016	163,760	0	163,760	0.16376
2017	252,383	0	252,383	0.252383
2018	183,346	0	183,346	0.183346
2019	179,379	0	179,379	0.179379
2020	299,700	0	299,700	0.2997
2021	232,531	0	232,531	0.232531
2022	68,319	0	68,319	0.068319
2023	199,052	0	199,052	0.199052
2024	174,181	0	174,181	0.174181
2025	244,726	0	244,726	0.244726

BITUMINOUS UNDERGROUND (1001)

YEAR	Developed Payroll (1)	Files 258, 330, 4027 and 4049 Developed Payroll* (2)	OD Payroll (3) = (1) - (2)	Payroll Per Million (4) = (3)/1000000
2015	216,454,460	0	216,454,460	216.454460
2016	148,556,407	0	148,556,407	148.556407
2017	172,708,778	0	172,708,778	172.708778
2018	180,553,142	0	180,553,142	180.553142
2019	177,833,672	0	177,833,672	177.833672
2020	139,028,472	0	139,028,472	139.028472
2021	129,326,591	0	129,326,591	129.326591
2022	136,857,008	0	136,857,008	136.857008
2023	153,792,708	0	153,792,708	153.792708
2024	155,457,017	0	155,457,017	155.457017
2025	151,698,127	0	151,698,127	151.698127

* The reclassification from Anthracite Und. to Bituminous Und. applies to Traumatic, but not OD.
For Traumatic, Files 258, 330, 4027 and 4049 payroll and losses are coded to 1001.
The above reclassification is made to move State and Federal OD exposures from Class 1001 (Bituminous Und.) to Class 1010 (Anthracite Und.)

Source: Developed Payroll - Exhibit X-D, Page 1
CMCRB Data Base as of 4-30-2026 indicates that there aren't any files impacted by this decision.

ANTHRACITE UNDERGROUND (1010)

YEAR	Reported Payroll* (1)	Development Factors** (2)	Developed Payroll (3) = (1) * (2)
2015	0	1.0000	0
2016	0	1.0000	0
2017	0	1.0000	0
2018	0	1.0000	0
2019	0	1.0000	0
2020	0	1.0000	0
2021	0	1.0000	0
2022	0	1.0000	0
2023	0	1.0000	0
2024	0	1.0000	0
2025	0	1.0176	0

Source: CMCRB Data Base as of 4-30-2026 indicates that there aren't any files impacted by this decision.
* For Traumatic Files 258, 330, 4027 and 4049 only.
** Development Factors are averages of Und. Ant. and Und. Bit. Development Factors.

ANTHRACITE UNDERGROUND (1010)

Year	Reported Payroll (1)	Development Factors (2)	Developed Payroll (3) =(1) x (2)	Payroll Per Million (4) =(1)X(2)/1000000
2015	254,336	1.0000	254,336	0.254336
2016	163,760	1.0000	163,760	0.163760
2017	252,383	1.0000	252,383	0.252383
2018	183,346	1.0000	183,346	0.183346
2019	179,379	1.0000	179,379	0.179379
2020	299,700	1.0000	299,700	0.299700
2021	232,531	1.0000	232,531	0.232531
2022	68,319	1.0000	68,319	0.068319
2023	199,052	1.0000	199,052	0.199052
2024	174,181	1.0000	174,181	0.174181
2025	244,726	1.0000	244,726	0.244726

BITUMINOUS UNDERGROUND (1001)

Year	Reported Payroll (1)	Development Factors (2)	Developed Payroll (3) =(1) x (2)	Payroll Per Million (4) =(1)X(2)/1000000
2015	216,454,460	1.0000	216,454,460	216.454460
2016	148,556,407	1.0000	148,556,407	148.556407
2017	172,708,778	1.0000	172,708,778	172.708778
2018	180,553,142	1.0000	180,553,142	180.553142
2019	177,833,672	1.0000	177,833,672	177.833672
2020	139,028,472	1.0000	139,028,472	139.028472
2021	129,326,591	1.0000	129,326,591	129.326591
2022	136,857,008	1.0000	136,857,008	136.857008
2023	153,792,708	1.0000	153,792,708	153.792708
2024	155,457,017	1.0000	155,457,017	155.457017
2025	146,539,922	1.0352	151,698,127	151.698127

Source: (1) Payroll and (2) Development - Exhibit X-E, Page 1

ANTHRACITE SURFACE (1012)

Year	Reported Payroll (1)	Development Factors (2)	Developed Payroll (3) =(1) x (2)	Payroll Per Million (4) =(1)X(2)/1000000
2015	24,218,779	1.0000	24,218,779	24.218779
2016	20,873,611	1.0000	20,873,611	20.873611
2017	21,167,074	1.0000	21,167,074	21.167074
2018	19,576,675	1.0000	19,576,675	19.576675
2019	23,224,142	1.0000	23,224,142	23.224142
2020	22,443,061	1.0000	22,443,061	22.443061
2021	24,346,630	1.0000	24,346,630	24.346630
2022	29,927,352	1.0000	29,927,352	29.927352
2023	38,677,222	1.0000	38,677,222	38.677222
2024	45,254,674	1.0000	45,254,674	45.254674
2025	44,170,662	1.1514	50,858,100	50.858100

BITUMINOUS SURFACE (1014)

Year	Reported Payroll (1)	Development Factors (2)	Developed Payroll (3) =(1) x (2)	Payroll Per Million (4) =(1)X(2)/1000000
2015	40,934,048	1.0000	40,934,048	40.934048
2016	29,127,089	1.0000	29,127,089	29.127089
2017	33,140,780	1.0000	33,140,780	33.140780
2018	35,242,187	1.0000	35,242,187	35.242187
2019	35,362,714	1.0000	35,362,714	35.362714
2020	27,274,125	1.0000	27,274,125	27.274125
2021	29,072,359	1.0000	29,072,359	29.072359
2022	33,040,041	1.0000	33,040,041	33.040041
2023	34,441,823	1.0000	34,441,823	34.441823
2024	31,786,277	1.0000	31,786,277	31.786277
2025	23,945,677	1.0384	24,865,191	24.865191

Source: (1) Payroll and (2) Development - Exhibit X-E, Page 2

COKE (1469)

Year	Reported Payroll (1)	Development Factors (2)	Developed Payroll (3) =(1) x (2)	Payroll Per Million (4) =(1)X(2)/1000000
2015	4,340,376	1.0000	4,340,376	4.340376
2016	4,435,066	1.0000	4,435,066	4.435066
2017	4,566,113	1.0000	4,566,113	4.566113
2018	4,484,744	1.0000	4,484,744	4.484744
2019	4,466,971	1.0000	4,466,971	4.466971
2020	313,587	1.0000	313,587	0.313587
2021	0	1.0000	0	0.000000
2022	0	1.0000	0	0.000000
2023	0	1.0000	0	0.000000
2024	0	1.0000	0	0.000000
2025	0	1.0097	0	0.000000

AUGER (1015)

Year	Reported Payroll (1)	Development Factors (2)	Developed Payroll (3) =(1) x (2)	Payroll Per Million (4) =(1)X(2)/1000000
2015	582,619	1.0000	582,619	0.582619
2016	372,496	1.0000	372,496	0.372496
2017	449,009	1.0000	449,009	0.449009
2018	600,138	1.0000	600,138	0.600138
2019	539,914	1.0000	539,914	0.539914
2020	384,571	1.0000	384,571	0.384571
2021	391,870	1.0000	391,870	0.39187
2022	753,226	1.0000	753,226	0.753226
2023	575,848	1.0000	575,848	0.575848
2024	509,194	1.0000	509,194	0.509194
2025	368,208	1.0000	368,208	0.368208

Source: (1) Payroll and (2) Development - Exhibit X-E, Page 3

ANTHRACITE CO-GEN (1021)

Year	Reported Payroll (1)	Development Factors (2)	Developed Payroll (3) =(1) x (2)	Payroll Per Million (4) =(1)X(2)/1000000
2015	10,469,089	1.0000	10,469,089	10.469089
2016	8,994,602	1.0000	8,994,602	8.994602
2017	8,819,700	1.0000	8,819,700	8.819700
2018	11,600,891	1.0000	11,600,891	11.600891
2019	8,191,669	1.0000	8,191,669	8.191669
2020	7,660,069	1.0000	7,660,069	7.660069
2021	8,371,756	1.0000	8,371,756	8.371756
2022	8,948,834	1.0000	8,948,834	8.948834
2023	10,163,706	1.0000	10,163,706	10.163706
2024	10,521,539	1.0024	10,546,791	10.546791
2025	10,342,311	1.0959	11,334,139	11.334139

BITUMINOUS CO-GEN (1023)

Year	Reported Payroll (1)	Development Factors (2)	Developed Payroll (3) =(1) x (2)	Payroll Per Million (4) =(1)X(2)/1000000
2015	11,748,205	1.0000	11,748,205	11.748205
2016	11,327,552	1.0000	11,327,552	11.327552
2017	11,435,057	1.0000	11,435,057	11.435057
2018	12,043,297	1.0000	12,043,297	12.043297
2019	11,818,883	1.0000	11,818,883	11.818883
2020	10,678,482	1.0000	10,678,482	10.678482
2021	12,282,842	1.0000	12,282,842	12.282842
2022	17,382,885	1.0000	17,382,885	17.382885
2023	24,235,040	1.0000	24,235,040	24.235040
2024	26,022,101	1.0000	26,022,101	26.022101
2025	30,340,485	1.0619	32,218,561	32.218561

Source: (1) Payroll and (2) Development - Exhibit X-E, Page 4

ANTHRACITE PREP PLANT (1025)

Year	Reported Payroll (1)	Development Factors (2)	Developed Payroll (3) =(1) x (2)	Payroll Per Million (4) =(1)X(2)/1000000
2015	7,606,274	1.0000	7,606,274	7.606274
2016	7,018,927	1.0000	7,018,927	7.018927
2017	7,746,154	1.0000	7,746,154	7.746154
2018	9,651,288	1.0000	9,651,288	9.651288
2019	12,873,320	1.0000	12,873,320	12.873320
2020	12,543,358	1.0000	12,543,358	12.543358
2021	12,875,453	1.0000	12,875,453	12.875453
2022	14,754,239	1.0000	14,754,239	14.754239
2023	17,515,762	1.0000	17,515,762	17.515762
2024	21,993,641	1.0000	21,993,641	21.993641
2025	21,147,454	1.1583	24,495,096	24.495096

BITUMINOUS PREP PLANT (1027)

Year	Reported Payroll (1)	Development Factors (2)	Developed Payroll (3) =(1) x (2)	Payroll Per Million (4) =(1)X(2)/1000000
2015	33,564,176	1.0000	33,564,176	33.564176
2016	23,689,882	1.0000	23,689,882	23.689882
2017	28,803,457	1.0000	28,803,457	28.803457
2018	32,199,872	1.0000	32,199,872	32.199872
2019	36,099,579	1.0000	36,099,579	36.099579
2020	33,562,164	1.0000	33,562,164	33.562164
2021	35,684,224	1.0000	35,684,224	35.684224
2022	40,612,657	1.0000	40,612,657	40.612657
2023	43,506,553	1.0000	43,506,553	43.506553
2024	44,598,708	1.0025	44,710,205	44.710205
2025	38,397,521	1.1076	42,529,094	42.529094

Source: (1) Payroll and (2) Development - Exhibit X-E, Page 5

Payrolls
Anthracite Underground (1010)

Report	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1ST	254,336	163,760	252,383	183,346	179,379	299,700	232,531	63,653	199,052	174,181	244,726
2ND	254,336	163,760	252,383	183,346	179,379	299,700	232,531	68,319	199,052	174,181	
3RD	254,336	163,760	252,383	183,346	179,379	299,700	232,531	68,319	199,052		
4TH	254,336	163,760	252,383	183,346	179,379	299,700	232,531	68,319			
5TH	254,336	163,760	252,383	183,346	179,379	299,700	232,531				

DEV.	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	5 Year Average	Accum.	Selected
1-2	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0733	1.0000	1.0000	1.0147	1.0147	1.0000
2-3	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000		1.0000	1.0000	1.0000
3-4	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000			1.0000	1.0000	1.0000
4-5	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000				1.0000	1.0000	1.0000

Payrolls
Bituminous Underground (1001)

RPT	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1ST	216,498,553	148,894,215	169,570,264	178,663,437	184,595,015	138,142,265	131,501,704	135,401,635	145,920,907	153,271,356	146,539,922
2ND	216,454,460	148,556,407	172,800,836	180,553,142	177,833,672	139,141,836	129,544,914	136,857,008	154,100,042	155,457,017	
3RD	216,454,460	148,556,407	172,708,778	180,553,142	177,833,672	139,028,472	129,326,591	136,857,008	153,792,708		
4TH	216,454,460	148,556,407	172,708,778	180,553,142	177,833,672	139,028,472	129,326,591	136,857,008			
5TH	216,454,460	148,556,407	172,708,778	180,553,142	177,833,672	139,028,472	129,326,591				

DEV.	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	5 Year Average	Accum.	Selected
1-2	0.9998	0.9977	1.0191	1.0106	0.9634	1.0072	0.9851	1.0107	1.0561	1.0143	1.0147	1.0138	1.0352
2-3	1.0000	1.0000	0.9995	1.0000	1.0000	0.9992	0.9983	1.0000	0.9980		0.9991	0.9991	1.0000
3-4	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000			1.0000	1.0000	1.0000
4-5	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000				1.0000	1.0000	1.0000

Source: CMCRB Database as of 4-30-2026 - Traumatic Payroll Reports

Payrolls
Anthracite Surface (1012)

Report	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1ST	24,275,156	20,717,621	20,760,851	19,515,547	23,605,037	22,766,320	24,120,432	27,712,088	35,113,871	37,411,185	44,170,662
2ND	24,218,779	20,873,611	21,167,074	19,576,675	23,563,089	22,813,839	24,346,630	29,927,352	38,380,181	45,254,674	
3RD	24,218,779	20,873,611	21,167,074	19,576,675	23,563,089	22,443,061	24,346,630	29,927,352	38,677,222		
4TH	24,218,779	20,873,611	21,167,074	19,576,675	23,224,142	22,443,061	24,346,630	29,927,352			
5TH	24,218,779	20,873,611	21,167,074	19,576,675	23,224,142	22,443,061	24,346,630				

DEV.	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	5 Year Average	Accum.	Selected
1-2	0.9977	1.0075	1.0196	1.0031	0.9982	1.0021	1.0094	1.0799	1.0930	1.2097	1.0788	1.0738	1.1514
2-3	1.0000	1.0000	1.0000	1.0000	1.0000	0.9837	1.0000	1.0000	1.0077		0.9983	0.9954	1.0000
3-4	1.0000	1.0000	1.0000	1.0000	0.9856	1.0000	1.0000	1.0000			0.9971	0.9971	1.0000
4-5	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000				1.0000	1.0000	1.0000

Payrolls
Bituminous Surface (1014)

RPT	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1ST	41,179,672	28,999,042	34,474,120	35,266,431	35,476,154	27,341,658	29,582,319	33,074,473	33,302,085	30,491,081	23,945,677
2ND	40,934,048	29,127,089	33,140,780	35,242,187	35,362,714	27,274,125	29,178,687	33,040,041	34,441,823	31,786,277	
3RD	40,934,048	29,127,089	33,140,780	35,242,187	35,362,714	27,274,125	29,072,359	33,040,041	34,441,823		
4TH	40,934,048	29,127,089	33,140,780	35,242,187	35,362,714	27,274,125	29,072,359	33,040,041			
5TH	40,934,048	29,127,089	33,140,780	35,242,187	35,362,714	27,274,125	29,072,359				

DEV.	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	5 Year Average	Accum.	Selected
1-2	0.9940	1.0044	0.9613	0.9993	0.9968	0.9975	0.9864	0.9990	1.0342	1.0425	1.0119	1.0112	1.0384
2-3	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.9964	1.0000	1.0000		0.9993	0.9993	1.0000
3-4	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000			1.0000	1.0000	1.0000
4-5	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000				1.0000	1.0000	1.0000

Source: CMCRB Database as of 4-30-2026 - Traumatic Payroll Reports

Payrolls
Coke (1469)

Report	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1ST	4,057,561	4,435,066	4,462,231	4,375,412	4,466,971	313,587	0	0	0	0	0
2ND	4,340,376	4,435,066	4,566,113	4,484,744	4,466,971	313,587	0	0	0	0	
3RD	4,340,376	4,435,066	4,566,113	4,484,744	4,466,971	313,587	0	0	0		
4TH	4,340,376	4,435,066	4,566,113	4,484,744	4,466,971	313,587	0	0			
5TH	4,340,376	4,435,066	4,566,113	4,484,744	4,466,971	313,587	0				

DEV.	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	5 Year Average	Accum.	Selected
1-2	1.0697	1.0000	1.0233	1.0250	1.0000	1.0000					1.0097	1.0097	1.0097
2-3	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000					1.0000	1.0000	1.0000
3-4	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000					1.0000	1.0000	1.0000
4-5	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000					1.0000	1.0000	1.0000

Payrolls
Auger (1015)

RPT	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1ST	592,775	372,496	452,051	560,126	539,914	388,307	393,973	752,512	577,652	509,194	368,208
2ND	582,619	372,496	449,009	600,138	539,914	384,571	391,870	753,226	575,848	509,194	
3RD	582,619	372,496	449,009	600,138	539,914	384,571	391,870	753,226	575,848		
4TH	582,619	372,496	449,009	600,138	539,914	384,571	391,870	753,226			
5TH	582,619	372,496	449,009	600,138	539,914	384,571	391,870				

DEV.	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	5 Year Average	Accum.	Selected
1-2	0.9829	1.0000	0.9933	1.0714	1.0000	0.9904	0.9947	1.0009	0.9969	1.0000	0.9966	0.9966	1.0000
2-3	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000		1.0000	1.0000	1.0000
3-4	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000			1.0000	1.0000	1.0000
4-5	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000				1.0000	1.0000	1.0000

Source: CMCRB Database as of 4-30-2026 - Traumatic Payroll Reports

Payrolls
Anthracite Co-Gen (1021)

Report	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1ST	10,646,550	10,847,424	9,038,435	11,591,488	8,219,127	7,659,713	8,263,749	8,646,476	9,620,596	9,223,168	10,342,311
2ND	10,469,089	8,994,602	8,819,700	11,600,891	8,191,669	7,660,069	8,371,756	8,934,145	10,060,187	10,521,539	
3RD	10,469,089	8,994,602	8,819,700	11,600,891	8,191,669	7,660,069	8,371,756	8,948,834	10,163,706		
4TH	10,469,089	8,994,602	8,819,700	11,600,891	8,191,669	7,660,069	8,371,756	8,948,834			
5TH	10,469,089	8,994,602	8,819,700	11,600,891	8,191,669	7,660,069	8,371,756				

DEV.	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	5 Year Average	Accum.	Selected
1-2	0.9833	0.8292	0.9758	1.0008	0.9967	1.0000	1.0131	1.0333	1.0457	1.1408	1.0466	1.0491	1.0959
2-3	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0016	1.0103		1.0024	1.0024	1.0024
3-4	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000			1.0000	1.0000	1.0000
4-5	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000				1.0000	1.0000	1.0000

Payrolls
Bituminous Co-Gen (1023)

RPT	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1ST	11,723,112	11,386,837	11,576,297	11,996,610	11,778,971	10,877,350	12,244,359	17,306,049	24,193,248	23,190,316	30,340,485
2ND	11,748,205	11,327,552	11,435,057	12,043,297	11,818,883	10,678,482	12,282,842	17,382,885	24,235,040	26,022,101	
3RD	11,748,205	11,327,552	11,435,057	12,043,297	11,818,883	10,678,482	12,282,842	17,382,885	24,235,040		
4TH	11,748,205	11,327,552	11,435,057	12,043,297	11,818,883	10,678,482	12,282,842	17,382,885			
5TH	11,748,205	11,327,552	11,435,057	12,043,297	11,818,883	10,678,482	12,282,842				

DEV.	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	5 Year Average	Accum.	Selected
1-2	1.0021	0.9948	0.9878	1.0039	1.0034	0.9817	1.0031	1.0044	1.0017	1.1221	1.0226	1.0226	1.0619
2-3	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000		1.0000	1.0000	1.0000
3-4	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000			1.0000	1.0000	1.0000
4-5	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000				1.0000	1.0000	1.0000

Source: CMCRB Database as of 4-30-2026 - Traumatic Payroll Reports

Payrolls
Anthracite Prep Plant (1025)

Report	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1ST	7,770,095	6,971,270	7,502,719	9,572,250	12,538,743	12,124,609	12,661,812	15,814,851	16,523,506	17,328,523	21,147,454
2ND	7,606,274	7,018,927	7,746,154	9,651,288	12,534,373	12,170,346	12,875,453	14,754,239	17,307,426	21,993,641	
3RD	7,606,274	7,018,927	7,746,154	9,651,288	12,534,373	12,543,358	12,875,453	14,754,239	17,515,762		
4TH	7,606,274	7,018,927	7,746,154	9,651,288	12,873,320	12,543,358	12,875,453	14,754,239			
5TH	7,606,274	7,018,927	7,746,154	9,651,288	12,873,320	12,543,358	12,875,453				

DEV.	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	5 Year Average	Accum.	Selected
1-2	0.9789	1.0068	1.0324	1.0083	0.9997	1.0038	1.0169	0.9329	1.0474	1.2692	1.0540	1.0687	1.1583
2-3	1.0000	1.0000	1.0000	1.0000	1.0000	1.0306	1.0000	1.0000	1.0120		1.0085	1.0139	1.0000
3-4	1.0000	1.0000	1.0000	1.0000	1.0270	1.0000	1.0000	1.0000			1.0054	1.0054	1.0000
4-5	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000				1.0000	1.0000	1.0000

Payrolls
Bituminous Prep Plant (1027)

RPT	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1ST	34,011,862	22,065,227	28,602,522	31,517,751	36,922,176	33,334,214	31,554,548	40,183,513	40,870,256	38,750,044	38,397,521
2ND	33,564,176	23,689,882	28,816,678	32,199,872	36,099,579	33,297,067	35,717,767	40,612,657	43,268,403	44,598,708	
3RD	33,564,176	23,689,882	28,803,457	32,199,872	36,099,579	33,562,164	35,684,224	40,612,657	43,506,553		
4TH	33,564,176	23,689,882	28,803,457	32,199,872	36,099,579	33,562,164	35,684,224	40,612,657			
5TH	33,564,176	23,689,882	28,803,457	32,199,872	36,099,579	33,562,164	35,684,224				

DEV.	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	5 Year Average	Accum.	Selected
1-2	0.9868	1.0736	1.0075	1.0216	0.9777	0.9989	1.1319	1.0107	1.0587	1.1509	1.0702	1.0729	1.1076
2-3	1.0000	1.0000	0.9995	1.0000	1.0000	1.0080	0.9991	1.0000	1.0055		1.0025	1.0025	1.0025
3-4	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000			1.0000	1.0000	1.0000
4-5	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000				1.0000	1.0000	1.0000

Source: CMCRB Database as of 4-30-2026 - Traumatic Payroll Reports

Coal Mine Compensation Rating Bureau
OD Frequencies From Approved Filing

Exhibit X-F

		State OD Class Code	State OD Indicated Frequency (Eff. 4/1/2026) (1)	Federal OD Class Code	Federal OD Indicated Frequency (Eff. 4/1/2026) Basic (2)	Federal OD Indicated Frequency (Eff. 4/1/2026) Excess (3)
Underground:	Anthracite	1011	0.183978	0160	0.626830	0.067445
	Bituminous	1002	0.018008	0158	0.017615	0.007033
Surface:	Anthracite	1016	0.014173	0153	0.027969	0.006098
	Bituminous	1013	0.013459	0156	0.017572	0.004409
	Coke	1017	0.001945	0154	0.001997	0.000745
	Auger	1019	0.003938	0157	0.008943	0.001591
Co-Gen:	Anthracite	1022	0.008704	0181	0.011168	0.002797
	Bituminous	1024	0.003450	0182	0.004868	0.001192
Prep Plants:	Anthracite	1026	0.045279	0183	0.013709	0.017981
	Bituminous	1028	0.004644	0184	0.006634	0.001479

Source: Column (1) - Exhibit III Column (3) of prior filing.
Columns (2) & (3) - Exhibit IV Column (3) of prior filing.

File: C:\Users\chuck\Documents\Chuck\2027\Exhibits\[10.2026-09-09.xlsx]10-F
Run: September 09, 2026 - 01:23:44 PM
Effective Date: 4/1/2027

Checksum:11,847.145653

Coal Mine Compensation Rating Bureau
Calculation of Coal Class Adjustment Factor to SAWW

Exhibit X-G

Average Coal Class Weekly Wages

Year	Anthracite Underground 1010	Bituminous Underground 1001	Anthracite Surface 1012	Bituminous Surface 1014	Coke 1469	Auger 1015	Anthracite Co-gen 1021	Bituminous Co-gen 1023	Anthracite Prep Plant 1025	Bituminous Prep Plant 1027
2016	#	1,660.09	1,076.11	1,001.43	2,109.00		1,133.39	714.00	1,148.41	1,816.23
2017	#	1,576.88	1,163.04	1,381.20	588.83		1,206.39	1,376.75	1,277.00	1,419.95
2018	#	1,624.47	1,434.53	1,260.86	546.00		950.16	1,388.60	1,021.75	1,103.76
2019	#	1,644.08	1,008.62	1,038.07	607.00		1,330.00	914.00	1,122.17	2,226.66
2020	#	1,681.26	1,319.82	1,326.58		710.31	1,267.77	1,180.50	1,161.30	1,298.33
2021	#	1,610.48	1,219.42	1,037.50			580.00	1,471.25	943.00	1,401.53
2022	#	1,644.10	1,348.95	1,317.80		2,031.00	1,204.60	1,789.00	1,546.50	1,607.73
2023	#	1,856.34	1,465.26	1,522.75			1,355.50	1,273.14	1,092.50	1,849.89
2024	#	1,824.41	1,633.76	1,501.25			1,716.00	1,858.50	1,270.67	1,465.79
2025	#	1,979.94	1,699.00	1,579.25			1,020.00	1,875.33	1,506.00	2,067.79

Number of Wage Records Used to Calculate Average Coal Class Weekly Wages

Year	1010	1001	1012	1014	1469	1015	1021	1023	1025	1027
2016	#	99	22	7	1		7	1	4	9
2017	#	123	23	5	6		7	4	1	6
2018	#	129	11	7	1		11	5	4	5
2019	#	125	16	11	1		2	1	6	8
2020	#	89	11	12		1	11	2	10	3
2021	#	117	13	4			1	4	2	6
2022	#	86	11	5		1	4	2	4	8
2023	#	101	7	4			2	7	2	5
2024	#	59	11	8			1	4	3	4
2025	#	64	5	4			2	3	3	4
Total		992	130	67	9	2	48	33	39	58

Average Coal Class Weekly Wage Indexed to Statewide Average Weekly Wage

Year	SAWW	1010	1001	1012	1014	1469	1015	1021	1023	1025	1027
2016	978	#	1.697	1.100	1.024	2.156		1.159	0.730	1.174	1.857
2017	995	#	1.585	1.169	1.388	0.592		1.212	1.384	1.283	1.427
2018	1025	#	1.585	1.400	1.230	0.533		0.927	1.355	0.997	1.077
2019	1049	#	1.567	0.962	0.990	0.579		1.268	0.871	1.070	2.123
2020	1081	#	1.555	1.221	1.227		0.657	1.173	1.092	1.074	1.201
2021	1130	#	1.425	1.079	0.918			0.513	1.302	0.835	1.240
2022	1205	#	1.364	1.119	1.094		1.685	1.000	1.485	1.283	1.334
2023	1273	#	1.458	1.151	1.196			1.065	1.000	0.858	1.453
2024	1325	#	1.377	1.233	1.133			1.295	1.403	0.959	1.106
2025	1347	#	1.470	1.261	1.172			0.757	1.392	1.118	1.535
Average			1.508	1.170	1.137	0.965	1.171	1.037	1.201	1.065	1.435

Average Coal Class Weekly Wage Indexed to Statewide Average Weekly Wage - Classes Combined

Year	SAWW	Bit. Und. & Prep	All Other Classes
2016	978	1.710	1.121
2017	995	1.578	1.145
2018	1025	1.566	1.167
2019	1049	1.600	0.992
2020	1081	1.543	1.163
2021	1130	1.416	1.045
2022	1205	1.361	1.169
2023	1273	1.458	1.077
2024	1325	1.360	1.200
2025	1347	1.474	1.179
Average		1.507	1.126
Selected Coal Class Adjt. Factor to SAWW		1.507	1.126

Notes: Average Coal Class Weekly Wages were derived from CMCRB database for Traumatic Claims.
Average Weekly Wages by class exclude years with zero claims.
# Data for Anthracite Underground was too thin for inclusion.
SAWW = Statewide Average Weekly Wage
The number of records with wage histories are very close to, but less than, lost time claim counts due to missing wage records for some lost time accidents.
[ ] For these Classes and Years, there isn't any data.

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Effective Date: 4/1/2027

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Coal Mine Compensation Rating Bureau — Exhibit XI

Calculation of Loss Based Assessment and Employer Assessment Factors

Section A. Office of Small Business Advocate Assessment Factor Calculation

1.	2026/2027 Small Business Advocate Assessment	$	550,000
2.	2025 Insurance Carrier Paid Losses		
	CMCRB		14,276,681
	PCRB		2,332,752,844
	Total		2,347,029,525
3.	Insurer Assessment Ratio = (1) / (2)		0.0002

Section B. Employer Assessment Factor Calculation

1.	2026/2027 Insurance Carrier Assessment Amounts		
	A. Administrative Fund	$	55,813,131
	B. Subsequent Injury Fund		117,974
	C. Supersedeas Fund		19,679,884
	D. Uninsured Employers Guaranty Fund		5,867,730
	TOTAL		81,478,719
2.	2025 Employer Assessment Premium Base		3,238,492,562
3.	2025 Coal Mine Premium Base		21,611,269
4.	Coal Premium percent of Total = (3) / (2)		0.667%
5.	Assessments to be paid by coal employers = (1) * (4)		543,728
6.	Coal Employer Assessment Factor = (5) / (3)		0.0252

Sources: Pa. Dept. of Labor & Industry
PCRB

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Effective Date: 4/1/2026 — Checksum: 8,118,214,073.856170

Coal Mine Compensation Rating Bureau
Catastrophe - Spread of Loss Cost to Classes

Exhibit XII-A

Classification	Class Code	(1) 2025 Developed Payrolls	(2) Hazard Weights	(3) Payroll Weight	(4) Percentage of Exposure	(5) Catastrophe Losses	(6) Actual Loss Cost Spread	(7) Approved Loss Cost 4/1/2026	(8) Selected	(9) Change
				(1)x(2)/1000		(4)xAverage	[(5)/(1)]x100			(8)/(7) - 1
Underground										
Anthracite Underground	1010	$244,726								
Bituminous Underground	1001	151,698,127								
Total		151,942,853	7	1,063,600	85.1%	402,790	0.27	0.33	0.27	-18.2%
Other than Underground										
Anthracite Surface	1012	50,858,100								
Bituminous Surface	1014	25,235,381								
Coke	1469	0								
Auger	1015	0								
Anthracite Co-Gen	1021	11,334,139								
Bituminous Co-Gen	1023	32,218,561								
Anthracite Prep Plant	1025	24,495,096								
Bituminous Prep Plant	1027	42,529,094								
Total		186,670,371	1	186,670	14.9%	70,693	0.04	0.05	0.04	-20.0%
Grand Total		338,613,224	8	1,250,270	100.0%	473,483	0.14	a-0.18	0.14	-22.2%

a - Current Total Loss Cost is based on 2025 Payroll weights
b- Auger = one-third underground & two-thirds surface or $0.12

Source: Column (1) - Exhibit X-A
Column (2) - Judgement
Column (5) - Exhibit XII-B

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Effective Date: 4/1/2027

Checksum:1,019,299,838.856000

Coal Mine Compensation Rating Bureau
Catastrophe Calculation
Traumatic On-Level Losses in Excess of $1,250,000

Accident Year	Number of Excess Claims	Excess Over $1,250,000
2006	2	$409,721
2007	2	$3,679,144
2008	2	$1,411,426
2009	1	$337,571
2010	1	$154,054
2011	3	$1,143,839
2012	1	$434,901
2013	1	$150,143
2014	0	$0
2015	2	$481,028
2016	1	$174,581
2017	3	$902,889
2018	1	$190,363
2019	0	$0
2020	0	$0
2021	0	$0
2022	0	$0
2023	0	$0
2024	0	$0
2025	0	$0
	20	$9,469,660

Average over 20 years	473,483
2025 Developed Payroll from Exhibit XII-A	338,613,224
Loss Cost	0.14

Source: Exhibit XII-C

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Run: August 20, 2026 - 09:30:07 AM
Effective Date: 4/1/2027

Checksum:359,316,377.140000

Coal Mine Compensation Rating Bureau
Catastrophe Calculation
Traumatic On-Level Losses in Excess of $1,250,000

Exhibit XII-C

(1) Key Number	(2) Class	(3) Accident Year	(4) Injury Type	(5) Incurred Indemnity & Funeral	(6) Incurred Medical	(7) Trend	(8) Loss at Current Level	(9) Excess Over $1,250,000
42302	101400	2006	9	207,268	443,895	1.9785	1,288,326	38,326
42274	146900	2006	9	290,552	528,955	1.9785	1,621,395	371,395
42863	100100	2007	9	423,025	391,002	1.8922	1,540,302	290,302
43059	101200	2007	2	552,146	1,899,414	1.8922	4,638,842	3,388,842
43335	100100	2008	1	918,605	223	1.8265	1,678,239	428,239
43835	100100	2008	1	1,211,227	11,432	1.8265	2,233,187	983,187
45177	101200	2009	9	629,643	270,749	1.7632	1,587,571	337,571
44994	100100	2010	9	394,662	410,230	1.7444	1,404,054	154,054
46013	100100	2011	9	312,490	741,810	1.7179	1,811,182	561,182
45469	101200	2011	9	490,213	350,000	1.7179	1,443,402	193,402
45686	101400	2011	9	321,808	632,412	1.7179	1,639,255	389,255
46135	100100	2012	9	246,748	768,314	1.6599	1,684,901	434,901
47009	101200	2013	9	667,530	203,531	1.6074	1,400,143	150,143
48423	100100	2015	1	982,485	707	1.5499	1,523,849	273,849
48542	100100	2015	1	940,176	-	1.5499	1,457,179	207,179
48759	100100	2016	1	943,426	1,758	1.5072	1,424,581	174,581
49220	100100	2017	9	357,034	536,110	1.4814	1,323,104	73,104
49353	100100	2017	9	374,262	809,823	1.4814	1,754,104	504,104
49424	100100	2017	9	526,969	536,674	1.4814	1,575,681	325,681
49769	100100	2018	9	336,287	665,356	1.4380	1,440,363	190,363
Totals	20						34,469,660	9,469,660

Sources: Columns (1) through (6) - CMCRB Database.
Injury types are as follows: 1 (Death), 2 (PT), 9 (PP).
Column (7) - Exhibit XII-D.
Column (8) = [(5) + (6)] x (7)
Column (9) = (8) minus 1,250,000

20 Year Average	473,483
2025 Developed Payroll	338,613,224
Loss Cost	0.14

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Coal Mine Compensation Rating Bureau
Catastrophe Calculation
Trend Factors for Medical and Indemnity

Exhibit XII-D

Year	Statewide Average Weekly Wage	Yearly Percentage Change	Trend Factor	Year	Statewide Average Weekly Wage	Yearly Percentage Change	Trend Factor
2006	$745		1.9785				
2007	$779	4.6%	1.8922	2017	$995	1.7%	1.4814
2008	$807	3.6%	1.8265	2018	$1,025	3.0%	1.4380
2009	$836	3.6%	1.7632	2019	$1,049	2.3%	1.4051
2010	$845	1.1%	1.7444	2020	$1,081	3.1%	1.3636
2011	$858	1.5%	1.7179	2021	$1,130	4.5%	1.3044
2012	$888	3.5%	1.6599	2022	$1,205	6.6%	1.2232
2013	$917	3.3%	1.6074	2023	$1,273	5.6%	1.1579
2014	$932	1.6%	1.5815	2024	$1,325	4.1%	1.1125
2015	$951	2.0%	1.5499	2025	$1,347	1.7%	1.0943
2016	$978	2.8%	1.5072	2026	$1,394	3.5%	1.0574

Average of All Years =	3.19%
Average of last 10 years =	3.62%
Average of last 5 years =	4.30%
Average of last 3 years =	3.08%

Selected Change from	2026	to	2027	3.20%
Selected Change from	2027	to	2028	3.20%
Selected Change from	2028	to	2029	3.20%

Selected Change Beyond	2029		3.20%

	Projected Wage		Weight
01-01-2027	$1,439	a	28.125%
01-01-2028	$1,485	a	68.750%
01-01-2029	$1,532	a	3.125%

Average Weekly Wage For Policies effective between 04-01-2027 and 04-01-2029

$1,474 b

a. Previous year's wage times annual selected change of: 3.20%
b. Weighted average of projected wage levels from 01-01-2027 to 01-01-2029

Source: Statewide Average Weekly Wage data is from the Pennsylvania Workers' Compensation Act booklet or the Department of Labor and Industry website.

Coal Mine Compensation Rating Bureau
Catastrophe Calculation
Traumatic Losses by Class

Exhibit XII-E

Class Code	Description	Number of Claims	Excess Over $1,250,000
1010	Anthracite Underground	0	$0
1001	Bituminous Underground	13	$4,600,726
1012	Anthracite Surface	4	$4,069,958
1014	Bituminous Surface	2	$427,581
1469	Coke	1	$371,395
1015	Auger	0	$0
1021	Anthracite Co-Gen	0	$0
1023	Bituminous Co-Gen	0	$0
1025	Anthracite Prep Plant	0	$0
1027	Bituminous Prep Plant	0	$0
	Total	20	$9,469,660

Source: Exhibit XII-C

Coal Mine Compensation Rating Bureau
Experience Rating Plan
Basic Data Lookup Tables

2027 plan factors at 50k and 150 k splits

Table A: Ratemaking Factors

Year:	2025	2024	2023	Average
Loss Developmen	1.4768	1.1363	1.0665	split by
Layers:	Split of total losses by Layer			Layer
0- 50	0.53146	0.46806	0.44748	0.48233
50-150	0.28945	0.28239	0.26850	0.28011
Over 150	0.17909	0.24955	0.28402	0.23755
Trend	0.8771	0.8360	0.7970	1.0000

Table B: Payroll Development

Classification		Payroll De-velopment
1001	Bit deep	1.0352
1010	Anth deep	1.0000
1012	Anth surf	1.1514
1014	Bit surf	1.0384
1015	Auger	1.0000
1021	Anth Co-gen	1.0959
1023	Bit Co-gen	1.0619
1025	Anth Prep	1.1583
1027	Bit Prep	1.1076
1469	Coke	1.0097

Table C: Unloaded Loss Costs - Traumatic

Classification		Unloaded Loss Cost (1)
1001	Bit deep	4.35
1010	Anth deep	7.20
1012	Anth surf	1.95
1014	Bit surf	0.58
1015	Auger	6.81
1021	Anth Co-gen	2.66
1023	Bit Co-gen	1.14
1025	Anth Prep	1.30
1027	Bit Prep	0.93
1469	Coke	3.31

Table D: Manual Loss Costs - Traumatic

Classification		Unloaded Loss Cost (1)	Loadings: Catastrophe Exh. XII-A (2)	Loadings: Small Business Assessment (3)	Loadings: Off-Balances# (4)	Manual Loss Cost (5)
1001	Bit deep	4.35	0.27	1.0002	1.0228	4.73
1010	Anth deep	7.20	0.27	1.0002	1.0228	7.64
1012	Anth surf	1.95	0.04	1.0002	1.0228	2.04
1014	Bit surf	0.58	0.04	1.0002	1.0228	0.63
1015	Auger	6.81	0.12	1.0002	1.0228	7.09
1021	Anth Co-gen	2.66	0.04	1.0002	1.0228	2.76
1023	Bit Co-gen	1.14	0.04	1.0002	1.0228	1.21
1025	Anth Prep	1.30	0.04	1.0002	1.0228	1.37
1027	Bit Prep	0.93	0.04	1.0002	1.0228	0.99
1469	Coke	3.31	0.04	1.0002	1.0228	3.43

	Off-* Balances
Merit Rating Exh. XIV-A	1.0000
Safety Rating Exh XIV-B	1.0228
Combined	1.0228

Table E: Expected Traumatic Loss Costs

			2025					2024					2023				
			All Layers		Layer 0-50	Layer 50-150	XS over 150	All Layers		Layer 0-50	Layer 50-150	XS over 150	All Layers		Layer 0-50	Layer 50-150	XS over 150
Classification		Unloaded Manual Loss Cost	De-trended Loss Cost*	Undevel-oped Losses**	Split of total losses by Layer: 0.53146	0.28945	0.17909	De-trended Loss Cost*	Undevel-oped Losses**	Split of total losses by Layer: 0.46806	0.28239	0.24955	De-trended Loss Cost*	Undevel-oped Losses**	Split of total losses by Layer: 0.44748	0.26850	0.28402
					Undeveloped Expected Loss Cost***					Undeveloped Expected Loss Cost***					Undeveloped Expected Loss Cost***		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1001	Bit deep	4.35	4.96	3.36	1.79	0.97	0.60	5.20	4.58	2.14	1.29	1.14	5.46	5.12	2.29	1.37	1.45
1010	Anth deep	7.20	8.21	5.56	2.95	1.61	1.00	8.61	7.58	3.55	2.14	1.89	9.03	8.47	3.79	2.27	2.41
1012	Anth surf	1.95	2.22	1.50	0.80	0.43	0.27	2.33	2.05	0.96	0.58	0.51	2.45	2.30	1.03	0.62	0.65
1014	Bit surf	0.58	0.66	0.45	0.24	0.13	0.08	0.69	0.61	0.29	0.17	0.15	0.73	0.68	0.30	0.18	0.19
1015	Auger	6.81	7.76	5.25	2.79	1.52	0.94	8.15	7.17	3.36	2.02	1.79	8.54	8.01	3.58	2.15	2.28
1021	Anth Co-gen	2.66	3.03	2.05	1.09	0.59	0.37	3.18	2.80	1.31	0.79	0.70	3.34	3.13	1.40	0.84	0.89
1023	Bit Co-gen	1.14	1.30	0.88	0.47	0.25	0.16	1.36	1.20	0.56	0.34	0.30	1.43	1.34	0.60	0.36	0.38
1025	Anth Prep	1.30	1.48	1.00	0.53	0.29	0.18	1.56	1.37	0.64	0.39	0.34	1.63	1.53	0.68	0.41	0.43
1027	Bit Prep	0.93	1.06	0.72	0.38	0.21	0.13	1.11	0.98	0.46	0.28	0.24	1.17	1.10	0.49	0.30	0.31
1469	Coke	3.31	3.77	2.55	1.36	0.74	0.46	3.96	3.48	1.63	0.98	0.87	4.15	3.89	1.74	1.04	1.10
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

* Detrended loss costs are calculated by dividing the unloaded manual lost costs (Table C) by the trend factors (table A row 7), and rounding.

** The total undeveloped loss costs are calculated by dividing the De-trended loss cost by the Total Limits loss development factor (Table A row 2), and rounding; then the costs are allocated to layers.

*** Detrended, undeveloped loss costs are allocated to layers by the splitting factors (Table A rows 4-6) based on the average shares for the same report age for the latest 6 years, and rounded to 2 decimal places.

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Run: November 02, 2026 - 01:37:00 PM
Effective Date: 4/1/2027

Checksum:55,244.553700

Coal Mine Compensation Rating Bureau
Experience Rating Plan
Loss Development and Trend Factors by Experience Year

	Year	Reported Losses	LDF	Untrended Developed Losses	Weight: Percent Indemnity	Medical Loss Development	Indemnity Loss Development	Combined Loss Development Weighted by % indemnity vs medical by year
Indemnity	2023	7,663,904	1.0691	8,193,480	66.43%	1.0614	1.0691	1.0665
	2024	4,801,301	1.1837	5,683,300	66.17%	1.0437	1.1837	1.1363
	2025	3,950,196	1.7360	6,857,540	64.63%	1.0031	1.7360	1.4768
				20,734,320	65.75%			
Medical	2023	3,901,558	1.0614	4,141,114	33.57%			
	2024	2,783,649	1.0437	2,905,294	33.83%			
	2025	3,740,814	1.0031	3,752,411	35.37%			
				10,798,819	34.25%			
	Total			31,533,139	1.0000			

		Years of Trend	Medical/ HB 1846 Trend at -4.4%	Indemnity/ HB 1840 Trend at -4.8%	Combined Trend Weighted by % indemnity vs medical by year
Average Exp date AY 2023	7/1/2023	4.75	0.8076	0.7916	0.7970
Average Exp date AY 2024	7/1/2024	3.75	0.8447	0.8316	0.8360
Average Exp date AY 2025	7/1/2025	2.75	0.8836	0.8735	0.8771
Average Date of Accident	4/1/2028				

Source: Loss Development - Exhibit V-F
Loss Trend - Exhibit V-C
Reported Losses - Exhibit V-B, Page 1

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Run: November 02, 2026 - 01:37:00 PM
Effective Date: 4/1/2027

Checksum:121,636,289.574300

Expected Losses Greater than	Equivalent Modified Payroll at $ 2.71	Primary Credibility	Excess Credibility
8,130	300,000	0.27	0.06
8,925	329,336	0.28	0.06
11,516	424,926	0.29	0.06
14,394	531,153	0.30	0.07
17,632	650,637	0.31	0.07
21,218	782,952	0.32	0.07
23,729	875,618	0.33	0.07
25,895	955,535	0.34	0.07
28,223	1,041,448	0.35	0.07
31,724	1,170,627	0.36	0.07
33,340	1,230,240	0.37	0.07
36,148	1,333,875	0.38	0.07
39,261	1,448,730	0.39	0.07
42,723	1,576,504	0.40	0.07
46,173	1,703,787	0.41	0.07
50,260	1,854,603	0.42	0.07
54,480	2,010,316	0.43	0.07
58,930	2,174,530	0.44	0.07
64,137	2,366,690	0.45	0.08
69,460	2,563,095	0.46	0.08
72,885	2,689,479	0.47	0.08
75,602	2,789,726	0.48	0.08
78,457	2,895,099	0.49	0.08
81,395	3,003,494	0.50	0.08
84,414	3,114,910	0.51	0.08
87,590	3,232,117	0.52	0.08
90,840	3,352,023	0.53	0.08
94,219	3,476,723	0.54	0.08
97,737	3,606,541	0.55	0.08
101,336	3,739,331	0.56	0.08
105,125	3,879,137	0.57	0.08
109,027	4,023,118	0.58	0.08
113,042	4,171,273	0.59	0.08
117,273	4,327,399	0.60	0.09
121,605	4,487,274	0.61	0.09
126,119	4,653,833	0.62	0.09
130,628	4,820,234	0.63	0.09
135,136	4,986,568	0.64	0.09
146,976	5,423,474	0.65	0.09
159,790	5,896,326	0.66	0.09
174,343	6,433,333	0.67	0.10
190,774	7,039,642	0.68	0.10
208,366	7,688,795	0.69	0.10
228,292	8,424,054	0.70	0.10
249,705	9,214,207	0.71	0.11
274,047	10,112,446	0.72	0.11
302,119	11,148,303	0.73	0.12
333,210	12,295,572	0.74	0.12
366,752	13,533,266	0.75	0.13
407,662	15,042,878	0.76	0.13
450,677	16,630,135	0.77	0.14
498,112	18,380,517	0.78	0.14
558,410	20,605,547	0.79	0.15
624,012	23,026,268	0.80	0.16
697,648	25,743,469	0.81	0.17
788,985	29,113,838	0.82	0.18
894,945	33,023,801	0.83	0.19
1,018,370	37,578,229	0.84	0.20
1,157,231	42,702,256	0.85	0.21
1,321,831	48,776,046	0.86	0.22
1,528,079	56,386,685	0.87	0.23
1,528,079	62,598,008	0.87	0.24
1,795,880	66,268,620	0.88	0.25
2,120,319	78,240,554	0.89	0.26
2,505,663	92,459,889	0.90	0.27
2,505,663	99,118,112	0.90	0.28
3,000,680	110,726,187	0.91	0.29
3,000,680	126,769,048	0.91	0.30
3,851,016	142,103,899	0.92	0.31
4,547,151	167,791,550	0.93	0.32
4,547,151	192,174,145	0.93	0.33
6,019,437	222,119,452	0.94	0.34
6,019,437	268,480,093	0.94	0.35
6,019,437	326,831,699	0.94	0.36
6,019,437	410,191,138	0.94	0.37

Credibility Zp or Ze
= (S*Payroll+I*G)/(J*S*Payroll+K*G)
[where S adjusts Payroll to Expected Losses]

Variable	Layer 1	Layer 2
Av Claim G	n/a	11,512
S	n/a	0.054
I	n/a	43.50
J	n/a	2.4000
K	n/a	700.00

Note: The average unloaded loss cost underlying the proposed filing is $2.71. The table reflects this amount.
Source: Average Unloaded Loss Cost - Exhibit II

File	Proposed Manual Premium	2027 Proposed Mod	Proposed Experience Rated Premium	2026 Mod	Change in Mod Factor	2027 Proposed Limited Mod
52	4,294	0.837	3,594	0.819	0.018	n/a
66	1,279	1.300	1,663	1.300	0.000	n/a
99	4,744	0.894	4,241	0.874	0.020	n/a
119	0	0.886	0	0.812	0.074	n/a
121	124,318	0.922	114,621	0.944	-0.022	n/a
124	1,078	0.902	972	0.866	0.036	n/a
214	9,907	0.727	7,202	1.111	-0.384	0.761
283	187	0.909	170	0.866	0.043	n/a
288	1,756	0.903	1,586	0.879	0.024	n/a
352	1,983	0.869	1,723	0.859	0.010	n/a
354	5,475	0.848	4,643	2.181	-1.333	1.831
360	795	0.907	721	0.883	0.024	n/a
370	341	0.908	310	0.873	0.035	n/a
652	280,276	1.186	332,407	1.031	0.155	n/a
690	10,171	0.884	8,991	0.956	-0.072	n/a
1016	487	0.912	444	0.878	0.034	n/a
1037	18,697	0.894	16,715	0.879	0.015	n/a
2353	1,952	0.908	1,772	0.842	0.066	n/a
2458	8,918	0.838	7,473	0.821	0.017	n/a
2687	8,517	1.569	13,363	1.003	0.566	1.353
2839	1,903	0.878	1,671	0.850	0.028	n/a
3157	10,241	0.853	8,736	0.830	0.023	n/a
3506	1,235	0.908	1,121	0.884	0.024	n/a
3614	16,024	0.746	11,954	0.753	-0.007	n/a
3691	157	0.965	152	1.471	-0.506	1.121
3804	2,993	0.868	2,598	0.846	0.022	n/a
3932	2,117	0.873	1,848	0.850	0.023	n/a
3977	87,459	1.206	105,476	1.319	-0.113	n/a
3988	6,336	0.874	5,538	0.866	0.008	n/a
3997	1,672	0.893	1,493	0.873	0.020	n/a
4016	0	0.875	0	0.845	0.030	n/a
4025	30,033	1.325	39,794	0.859	0.466	1.209
4030	421	0.912	384	0.883	0.029	n/a
4031	18,418	1.628	29,985	0.932	0.696	1.282
4044	54,662	1.126	61,549	0.848	0.278	n/a
4052	13,025	1.099	14,314	1.016	0.083	n/a
4058	9,129	0.739	6,746	1.049	-0.310	n/a
4072	220,410	0.854	188,230	0.723	0.131	n/a
4077	685,269	0.934	640,041	0.947	-0.013	n/a
4094	446,241	0.963	429,730	1.021	-0.058	n/a

Proposed Limited Mod - For Files that have indicated increases in their Experience Mods of greater than 0.35 or decreases in their Experience Mods of less than -0.35, it is proposed that the indicated increases or decreases be limited to a maximum change of +/-0.35 and that the Proposed Limited Mod apply in lieu of the Proposed Mod. (Exhibit XIII-C was used in this manner in prior filings.)

File	Proposed Manual Premium	2027 Proposed Mod	Proposed Experience Rated Premium	2026 Mod	Change in Mod Factor	2027 Proposed Limited Mod
4103	9,432	0.858	8,093	0.841	0.017	n/a
4110	427	0.864	369	0.805	0.059	n/a
4112	3,145	0.907	2,853	n/a	n/a	
4121	41,097	0.805	33,083	0.861	-0.056	n/a
4123	0	0.866	0	0.916	-0.050	n/a
4124	3,737	0.921	3,442	0.879	0.042	n/a
4125	179,563	0.961	172,560	0.983	-0.022	n/a
4133	26,489	0.799	21,165	0.827	-0.028	n/a
4139	5,318	0.982	5,222	n/a	n/a	
4140	50,157	0.696	34,909	0.732	-0.036	n/a
4143	16,242	0.875	14,212	n/a	n/a	
4144	2,409	0.863	2,079	n/a	n/a	
999014	62,546	0.686	42,907	0.735	-0.049	n/a
999019	229,845	0.945	217,204	0.935	0.010	n/a
999020	1,283	0.889	1,141	0.860	0.029	n/a
999031	51,063	1.028	52,493	1.041	-0.013	n/a
999038	296,724	1.202	356,662	1.210	-0.008	n/a
999039	14,312	1.044	14,942	2.513	-1.469	2.163
999042	494,569	0.721	356,584	0.842	-0.121	n/a
999045	2,948	0.894	2,636	0.874	0.020	n/a
999048	12,555	0.838	10,521	0.825	0.013	n/a
999051	292,716	1.212	354,772	1.174	0.038	n/a
999052	12,246	0.838	10,262	0.800	0.038	n/a
999063	3,490,945	0.977	3,410,653	0.966	0.011	n/a
999071	2,452,124	1.078	2,643,390	1.060	0.018	n/a

Proposed Limited Mod - For Files that have indicated increases in their Experience Mods of greater than 0.35 or decreases in their Experience Mods of less than -0.35, it is proposed that the indicated increases or decreases be limited to a maximum change of +/-0.35 and that the Proposed Limited Mod apply in lieu of the Proposed Mod. (Exhibit XIII-C was used in this manner in prior filings.)

Class	(1) 2025 Developed Payroll	(2) Traumatic Proposed Unloaded Loss Cost	(3) Merit Credit/ Surcharge	(4) Loss Cost Premium	Off-Balance
Underground Anthracite (1010)					
Total	$ 244,726	7.20		$ 17,620	
Credit	$ 0	7.20	-5.00%	$ 0	
Surcharge	$ 0	7.20	5.00%	$ 0	
Underground Bituminous (1001)					
Total	$ 151,698,127	4.35		$ 6,598,869	
Credit	$ 0	4.35	-5.00%	$ 0	
Surcharge	$ 0	4.35	5.00%	$ 0	
Surface Anthracite (1012)					
Total	$ 50,858,100	1.95		$ 991,733	
Credit	$ 73,311	1.95	-5.00%	- $ 71	
Surcharge	$ 0	1.95	5.00%	$ 0	
Surface Bituminous (1014)					
Total	$ 24,865,191	0.58		$ 144,218	
Credit	$ 398,927	0.58	-5.00%	- $ 116	
Surcharge	$ 0	0.58	5.00%	$ 0	
Coke (1469)					
Total	$ 0	3.31		$ 0	
Credit	$ 0	3.31	-5.00%	$ 0	
Surcharge	$ 0	3.31	5.00%	$ 0	
Auger (1015)					
Total	$ 368,208	6.81		$ 25,075	
Credit	$ 0	6.81	-5.00%	$ 0	
Surcharge	$ 0	6.81	5.00%	$ 0	
Anthracite Co-Gen (1021)					
Total	$ 11,334,139	2.66		$ 301,488	
Credit	$ 0	2.66	-5.00%	$ 0	
Surcharge	$ 0	2.66	5.00%	$ 0	
Bituminous Co-Gen (1023)					
Total	$ 32,218,561	1.14		$ 367,292	
Credit	$ 0	1.14	-5.00%	$ 0	
Surcharge	$ 0	1.14	5.00%	$ 0	
Anthracite Prep Plant (1025)					
Total	$ 24,495,096	1.30		$ 318,436	
Credit	$ 285,145	1.30	-5.00%	- $ 185	
Surcharge	$ 0	1.30	5.00%	$ 0	
Bituminous Prep Plant (1027)					
Total	$ 42,529,094	0.93		$ 395,521	
Credit	$ 74,502	0.93	-5.00%	- $ 35	
Surcharge	$ 0	0.93	5.00%	$ 0	
All Classifications Combined					
Total	$ 338,611,242			$ 9,160,252	
Credit	$ 831,885		-5.00%	- $ 407	
Surcharge	$ 0		5.00%	$ 0	
				$ 9,159,845	1.0000

Source: Column (1) - Exhibit XIV-A, Page 2
Column (2) - Exhibit II
Column (4) = [(1) divided by 100] times (2) times (3)

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2025 PAYROLL BY CLASS

Class	2025 Total Developed Payroll	2025 Experience Rated Payroll	2025 Merit Rated Payroll	2025 Manual Payroll
Underground Anthracite (1010)	$ 244,726	$ 244,726	$ 0	$ 0
Underground Bituminous(1001)	$ 151,698,127	$ 151,698,127	$ 0	$ 0
Surface Anthracite (1012)	$ 50,858,100	$ 48,435,290	$ 73,311	$ 2,349,499
Surface Bituminous (1014)	$ 24,865,191	$ 23,581,795	$ 398,927	$ 884,469
Coke (1469)	$ 0	$ 0	$ 0	$ 0
Auger (1015)	$ 368,208	$ 0	$ 0	$ 368,208
Anthracite Co-Gen (1021)	$ 11,334,139	$ 11,334,139	$ 0	$ 0
Bituminous Co-Gen (1023)	$ 32,218,561	$ 32,218,561	$ 0	$ 0
Anthracite Prep Plant(1025)	$ 24,495,096	$ 23,094,923	$ 285,145	$ 1,115,028
Bituminous Prep Plant(1027)	$ 42,529,094	$ 42,451,079	$ 74,502	$ 3,513
TOTAL	$ 338,611,242	$ 333,058,640	$ 831,885	$ 4,720,717

MERIT PAYROLL - CREDIT/SURCHARGE

Class	2025 Merit Rated Payroll	2025 Merit Credit Payroll	2025 Merit No Adjustment Payroll	2025 Merit Surcharge Payroll
Underground Anthracite (1010)	$ 0	$ 0	$ 0	$ 0
Underground Bituminous(1001)	$ 0	$ 0	$ 0	$ 0
Surface Anthracite (1012)	$ 73,311	$ 73,311	$ 0	$ 0
Surface Bituminous (1014)	$ 398,927	$ 398,927	$ 0	$ 0
Coke (1469)	$ 0	$ 0	$ 0	$ 0
Auger (1015)	$ 0	$ 0	$ 0	$ 0
Anthracite Co-Gen (1021)	$ 0	$ 0	$ 0	$ 0
Bituminous Co-Gen (1023)	$ 0	$ 0	$ 0	$ 0
Anthracite Prep Plant(1025)	$ 285,145	$ 285,145	$ 0	$ 0
Bituminous Prep Plant(1027)	$ 74,502	$ 74,502	$ 0	$ 0
TOTAL	$ 831,885	$ 831,885	$ 0	$ 0

Source: Exhibit X-A and CMCRB Database as of 4-30-2026

Coal Mine Compensation Rating Bureau
Safety Committee Credit Off-Balance Calculation

Exhibit XIV-B

Class	(1) 2025 Developed Payroll	(2) Traumatic Proposed Unloaded Loss Cost	(3) Safety Committee Credit	(4) Loss Cost Premium	Off-Balance
Underground Anthracite(1010)					
Total	$ 244,726	7.20		$ 17,620	
Safety Committee	$ 0	7.20	-5.00%	$ 0	
Underground Bituminous(1001)					
Total	$ 151,698,127	4.35		$ 6,598,869	
Safety Committee	$ 77,888,201	4.35	-5.00%	- $ 169,407	
Surface Anthracite(1012)					
Total	$ 50,858,100	1.95		$ 991,733	
Safety Committee	$ 9,822,029	1.95	-5.00%	- $ 9,576	
Surface Bituminous(1014)					
Total	$ 24,865,191	0.58		$ 144,218	
Safety Committee	$ 4,946,474	0.58	-5.00%	- $ 1,434	
Coke(1469)					
Total	$ 0	3.31		$ 0	
Safety Committee	$ 0	3.31	-5.00%	$ 0	
Auger(1015)					
Total	$ 368,208	6.81		$ 25,075	
Safety Committee	$ 0	6.81	-5.00%	$ 0	
Anthracite Co-gen(1021)					
Total	$ 11,334,139	2.66		$ 301,488	
Safety Committee	$ 2,852,836	2.66	-5.00%	- $ 3,794	
Bituminous Co-gen(1023)					
Total	$ 32,218,561	1.14		$ 367,292	
Safety Committee	$ 7,680,523	1.14	-5.00%	- $ 4,378	
Anthracite Prep Plant(1025)					
Total	$ 24,495,096	1.30		$ 318,436	
Safety Committee	$ 5,274,201	1.30	-5.00%	- $ 3,428	
Bituminous Prep Plant(1027)					
Total	$ 42,529,094	0.93		$ 395,521	
Safety Committee	$ 26,032,047	0.93	-5.00%	- $ 12,105	
All Classifications Combined					
Total	$ 338,611,242			$ 9,160,252	
Safety Committee	$ 134,496,311			- $ 204,122	
				$ 8,956,130	1.0228

Source: Column (1) - Exhibit X-A and CMCRB Database as of 4-30-2026
Column (2) - Exhibit II
Column (4) = [(1) divided by 100] times (2) times (3)

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