

**NN RETIREES BENEFIT TRUST  
HRA PLAN**

**SUMMARY PLAN DESCRIPTION**

**January 1, 2017**

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## INTRODUCTION

On January 14, 2009, Nortel Networks Inc. and various of its affiliates (collectively, the **“Debtors”**) filed voluntary petitions for relief under chapter 11 of title 11 of the U.S. Bankruptcy Code in the United States Bankruptcy Court for the District of Delaware, Case. No. 09-10138 (the **“Bankruptcy Case”**). During the course of the Bankruptcy Case, the Debtors sought to terminate certain retiree welfare benefit plans maintained by the Debtors for the benefit of the Debtors’ retired employees (including their eligible surviving spouses and tax dependents) (the **“Nortel Retiree Plans”**). As a result, the United States Trustee for the District of Delaware appointed a retiree committee to serve as the authorized representative of such retired employees in connection with their rights under section 1114 of the U.S. Bankruptcy Code (the **“Retiree Committee”**). On December 28, 2012, the Debtors and the Retiree Committee entered into a settlement agreement (the **“Settlement Agreement”**) pursuant to which the Debtors paid \$66,172,000 (the **“Settlement Amount”**) in complete satisfaction of all claims for retiree welfare benefits held by the Debtors’ retired employees. The Settlement Agreement was approved by the Bankruptcy Court on April 2, 2013.

Pursuant to the terms of the Settlement Agreement, on March 19, 2013, the Retiree Committee created the NN Retirees Benefit Trust (the **“VEBA Trust”**) to receive the settlement amount paid by the Debtor under the Settlement Agreement and to use those funds to offer a health reimbursement arrangement (**“HRA”**) to eligible retirees following the termination of the Debtors’ retiree welfare plans. The Retiree Committee appointed a committee of individuals (the **“VEBA Committee”**) to have oversight responsibility for the management of the VEBA Trust assets and the administration of the HRA. The same individuals who served on the Retiree Committee serve as the members of the VEBA Committee (and also serve as trustees of the VEBA Trust).

In accordance with the terms of the Settlement Agreement and the VEBA Trust, the NN Retirees Benefit Trust HRA Plan (the **“HRA Plan”**) was established, effective as of July 1, 2013 (the **“Effective Date”**). The purpose of the HRA Plan is to reimburse participating retirees of the Debtors for certain unreimbursed medical expenses (**“Eligible Medical Expenses”**) incurred by the retirees or their eligible dependents. The HRA Plan is intended to be a “health reimbursement arrangement” as defined under Internal Revenue Service Notice 2002-45, and the expenses reimbursed under the HRA Plan are intended to be eligible for exclusion from participants’ gross income under Code §§ 106 and 105(b).

This Summary Plan Description, or **“SPD,”** summarizes the official plan document governing the HRA Plan and describes the basic features of the HRA Plan, including the rights and responsibilities of covered individuals, the VEBA Trust, and the VEBA Committee. The terms of the official plan document will control if there is a conflict between this SPD and the official plan document.

*As mentioned in Q-18 below, the HRA Plan will terminate effective September 1, 2017.*

**PART I:**  
**General Information about the HRA Plan**

*\*You will notice that certain terms and/or phrases are capitalized throughout this SPD. These terms and/or phrases are important and you should remember them. The capitalized terms and phrases are defined either in this SPD or in the official plan document in which this SPD is incorporated.*

The VEBA Committee has the exclusive right and discretionary authority to interpret the HRA Plan and to decide all matters arising under the HRA Plan, including the right to make determinations of fact, and construe and interpret possible ambiguities, inconsistencies, or omissions in the HRA Plan and the SPD issued in connection with the HRA Plan. The VEBA Committee may delegate one or more of its responsibilities to one or more third parties, including, but not limited to, WageWorks.

**Q-1. How does the HRA Plan generally work?**

The HRA Plan is a medical expenses reimbursement arrangement, and works as follows:

- A notional account called an “**HRA Account**” was established for each Participant to keep a record of the amounts available to the Participant for the reimbursement of Eligible Medical Expenses.
- A specified dollar amount was allocated to each Participant’s HRA Account for reimbursement of Eligible Medical Expenses. A Participant’s allocation was generally based on the Participant’s allocable share of the Settlement Amount, as determined in accordance with “**Apportionment Methodology**,” as set forth in the Settlement Agreement.
- You do not make contributions to the HRA Account, and you do not pay for your HRA Plan coverage.
- The HRA Account is merely a recordkeeping account; it is not funded (all reimbursements are paid from the general assets of the VEBA Trust), and it does not bear interest or accrue earnings of any kind. Your HRA Account is reduced by any amount paid to you, or for your benefit, for Eligible Medical Expenses, and for any administrative costs allocable to your HRA Account. Further, HRA Account balances are subject to change due to the costs and fees associated with maintaining the VEBA Trust and the HRA Plan, and the investment performance of the VEBA Trust’s assets. Please refer to Q-16.

**Q-2. Who can participate in the HRA Plan?**

The following individuals (referred to as “**Retirees**”) who were approved for participation in the HRA Plan by the Retiree Committee in accordance with the terms of the Settlement Agreement are eligible to participate in the HRA Plan:

- a) Any individual who, on or prior to January 31, 2013, had retired from the Debtors and was, as of such date, receiving benefits under the Nortel Retiree Plans;
- b) Any individual who (i) was employed by the Debtors after January 31, 2013, (ii) met the eligibility requirements under the Nortel Retiree Plan(s) as of such date (excluding any age requirements under the plans), and (iii) by May 17, 2013, elected to retire from the Debtors and otherwise satisfied the requirements for sharing in the allocation of the Settlement Amount in accordance with the terms of the Settlement Agreement;
- c) Any individual who (i) was receiving COBRA benefits after January 31, 2013 under a group medical plan maintained by the Debtors, (ii) met the eligibility requirements under the Nortel Retiree Plan(s) as of such date (excluding any age requirements under the plans), and (iii) by May 17, 2013, satisfied the requirements for sharing in the allocation of the Settlement Amount in accordance with the terms of the Settlement Agreement; and
- d) With respect to any individual who retired from the Debtors on or prior to January 31, 2013 and who died prior to July 1, 2013, his or her surviving spouse, children under age 27 and/or legal dependents who were receiving benefits under the Retiree Welfare Plans as a consequence of such individual's death (provided, however, that no more than one HRA Account may be established for the benefit of all such survivors of the deceased retiree).

Eligible Retirees are covered under this HRA Plan are called **“Participants.”**

**Q-3. Are my dependents covered under the HRA Plan?**

If you are a Participant, you may also be reimbursed for Eligible Medical Expenses incurred by Covered Dependents. A **“Covered Dependent”** includes:

- A **“Spouse”** which is defined as an individual who is legally married to a Participant (who is a former employee of the Debtors), as determined under applicable state law (and who is treated as a spouse under the Code).
- Any individual who qualifies as a “dependent” of a Participant (who is a former employee of the Debtors) under Code § 152 (without regard to subsections 152(b)(1), 152(b)(2) and 152(d)(1)(B)), and
- Any “child” (as defined in Code § 152(f)(1)) of a Participant (who is a former employee of the Debtors) who as of the end of the taxable year has not attained age twenty-seven.

You may be required to periodically provide proof of Covered Dependent status upon request by WageWorks, the third party recordkeeper for the HRA Plan hired by the VEBA Committee. Failure to provide such proof may result in a delay in coverage under this HRA Plan or termination of coverage.

**Q-4. What was the effective date of coverage under this HRA Plan?**

Coverage under this HRA Plan began on the Effective Date (i.e., July 1, 2013). As mentioned in Q-18, coverage will end effective September 1, 2017.

**Q-5. When does coverage under this HRA Plan end?**

Coverage for a Participant ends upon the earliest to occur of the following:

- The date his or her HRA Account is depleted;
- The date he or she dies (provided, however, that, in the event a Participant has a surviving Spouse or Covered Dependent(s), such person(s) may be eligible to seek reimbursement from the Participant's HRA Account, as provided below; or
- The date of termination of the HRA Plan. Please refer to Q-18 regarding the termination of the HRA Plan effective September 1, 2017.

In addition, when an individual who was a Covered Dependent ceases to satisfy the requirements of a Covered Dependent, the coverage for such individual will cease.

All amounts that are not applied towards Eligible Medical Expenses incurred before your coverage end date will be forfeited.

**Q-6. How do I enroll in the HRA?**

If you were approved for participation in the HRA Plan (i.e., if you were provided with an *Individual Claim Form* in connection with the Bankruptcy Case and the Settlement Agreement setting forth your allocable share of the Settlement Amount), you automatically became a Participant as of the Effective Date. As a general matter, no new Participants were (or will be) added to the HRA Plan after the Effective Date.

**Q-7. What is an "Eligible Medical Expense?"**

"Eligible Medical Expenses" are expenses *incurred* by you or your Covered Dependents for medical care, as defined in Code § 213 (including, for example, amounts for certain hospital, doctor, and dental bills, and Premium Expenses), but shall not include the following expenses:

- a) Insurance premiums (including, without limitation, Premiums Expenses) for any other group health or welfare plan;
- b) Unprescribed medicines or drugs (other than insulin), without regard to whether such medicine or drug could be obtained without a prescription;
- c) Any expenses incurred for long term care services;

- d) Cosmetic surgery or other similar procedures, unless the surgery or procedure is necessary to ameliorate a deformity arising from, or directly related to, a congenital abnormality, a personal injury resulting from an accident or trauma, or a disfiguring disease. “Cosmetic surgery” means any procedure that is directed at improving the patient’s appearance and that does not meaningfully promote the proper function of the body or prevent or treat illness or disease;
- e) Expenses incurred *prior to the date* that coverage under this HRA Plan becomes effective;
- f) Expenses incurred *after the date* that coverage under this HRA Plan ends; and
- g) Expenses that have been reimbursed by another plan or for which you plan to seek reimbursement under another health plan.

“**Incurred**” generally means the date the service or treatment is provided; not when the expense arising from the service or treatment is paid. An otherwise Eligible Medical Expense will not be reimbursed unless the requirements described in Q-11 below have been satisfied.

Please contact WageWorks for a list of examples of medical expenses that are considered Eligible Medical Expenses and for additional examples of medical expenses that are not Eligible Medical Expenses. Whether an expense constitutes an Eligible Medical Expense will be determined by WageWorks, in its sole discretion.

**Q-8. How are amounts allocated to my HRA Account?**

As mentioned in Q-1, the initial balance of each Participant’s HRA Account was based on the Participant’s allocable share of the Settlement Amount, as determined in accordance with the Apportionment Methodology. 50% of each Participant’s allocable share of the Settlement Amount was credited to his or her HRA Account as of the Effective Date; the remaining 50% of each Participant’s allocable share of the Settlement Amount was credited to his or her HRA Account by July 15, 2014.

**Q-9. What happens if I do not use all of the amounts allocated to my HRA Account by the end of a Plan Year?**

If you have unused funds in your HRA Account at the end of the Plan Year, the unused amounts will remain in your HRA Account for reimbursement of Eligible Medical Expenses in the next Plan Year (i.e., the Participant may carry over the amounts). Please refer to Q-18 regarding the termination of the HRA Plan effective September 1, 2017.

**Q-10. What is the maximum amount of reimbursement that I may receive under the HRA Plan?**

The maximum reimbursement amount that you can receive is equal to the amounts remaining in your HRA Account at the time the request for reimbursement is processed.

Any portion of a claim for reimbursement that exceeds the maximum reimbursement amount will be denied.

Notwithstanding the above, to the extent deemed necessary or advisable by the VEBA Committee in the interest of the VEBA Trust's compliance with applicable tax laws, the VEBA Committee may at any time implement a temporary limit on the amounts that would otherwise be available for reimbursement from Participants' HRA Accounts.

**Q-11. How do I receive reimbursement under the HRA Plan?**

The HRA Plan reimburses you for Eligible Medical Expenses to the extent that you have a positive balance in your HRA Account. Under the HRA Plan, you have three types of reimbursement options. **First**, you may use your WageWorks Health Care Card to pay for eligible items at the point of sale and funds are deducted automatically from your HRA Plan. **Second**, you can use the "Pay My Provider" option on WageWorks' website which allows you to request that a check be issued directly to your provider with funds taken from your HRA Plan. **Third**, you can request the "Pay Me Back" option on WageWorks' website, for which you will be reimbursed directly from your HRA Account. You must complete the form and submit it to WageWorks with an explanation of benefits or, if no explanation of benefits is provided, a written statement from the service provider. The written statement from the service provider must contain the following: a) the name of the patient, b) the date service or treatment was provided, c) a description of the service or treatment; and d) the amount incurred.

Each claim must be accompanied by bills, invoices, or other statements from an independent third party (e.g., a hospital, physician, or pharmacy) showing that the Eligible Medical Expenses have been incurred and showing the amounts of such expenses, along with any additional documentation that WageWorks may request (including, but not limited to, proof of a prescription).

Your claim is deemed filed when it is received by WageWorks. If your claim for reimbursement is approved by WageWorks, you will be provided reimbursement as soon as reasonably possible following the determination. Any unclaimed reimbursement amount (i.e., failing to cash a reimbursement check) will be forfeited and returned to the VEBA Trust if not claimed (or cashed) within twelve (12) months after the check is issued. However, effective September 1, 2017, any unclaimed reimbursement amount will be forfeited and returned to the VEBA Trust if not claimed (or cashed) within two (2) months after the check is issued. If your claim for reimbursement is denied, in whole or in part, you will be notified according to the HRA Plan's claims review procedures described in Q-14 below.

**Q-12. Are my benefits taxable?**

The HRA Plan is intended to meet certain requirements of existing federal tax laws, under which the benefits that you receive under the HRA Plan (that is, reimbursements for Eligible Medical Expenses) generally are not taxable to you. However, the VEBA Committee cannot guarantee the tax treatment to any given Participant, since individual



circumstances may produce differing results. If there is any doubt, you should consult your own tax advisor.

**Q-13. What happens to my HRA Account upon my death?**

If you (a Retiree-Participant) die with amounts remaining in your HRA Account and you do not have a surviving Spouse nor Covered Dependent at the time of your death, your HRA Account will be forfeited.

If you die with amounts remaining in your Plan Account and have a surviving Spouse and/or a Covered Dependent at the time of your death, your surviving Spouse and/or Covered Dependent may submit claims for reimbursements from the your HRA Account until the account is depleted. Upon the death of your surviving Spouse or Dependent, your HRA Account will be forfeited. If you die, and no surviving Spouse or Dependent requests a claim for reimbursement within two (2) years following your death, then it will be irrefutably presumed that you do not have a surviving Spouse or Dependent and the your HRA Account will be forfeited as of the second anniversary of your death.

Any amounts forfeited from a HRA Account shall be retained by the VEBA Trust and be used in such manner as determined by the VEBA Committee in accordance with the terms of the Plan.

**Q-14. What happens if my claim for benefits is denied?**

If you are denied a benefit under the HRA Plan, you should proceed in accordance with the following claims review procedures:

**Step 1:** *Notice is received from WageWorks.* If your claim is denied, you will receive written notice from WageWorks that your claim is denied as soon as reasonably possible, but no later than 30 days, after receipt of the claim. For reasons beyond the control of the WageWorks, it may take up to an additional 15 days to review your claim. You will be provided written notice of the need for additional time prior to the end of the 30-day period. If the reason for the additional time is that you need to provide additional information, you will have 45 days from the notice of the extension to obtain that information. The time period during which WageWorks must make a decision will be suspended until the earlier of the date that you provide the information or the end of the 45-day period.

**Step 2:** *Review your notice carefully.* Once you have received your notice from WageWorks, review it carefully. The notice will contain:

- the reason(s) for the denial and the HRA Plan provisions on which the denial is based;
- a description of any additional information necessary for you to perfect your claim, why the information is necessary, and your time limit for submitting the information;

- a description of the HRA Plan's appeal procedures and the time limits applicable to such procedures; and
- a right to request all documentation relevant to your claim.

**Step 3:** *If you disagree with the decision, file an appeal.* If you do not agree with the decision of WageWorks, you may file a written appeal. You should file your appeal no later than 180 days after receipt of the notice described in Step 1. The HRA Plan has established two levels of appeal; therefore, you should file your appeal with WageWorks. You should submit all information identified in the notice of denial, as necessary, to perfect your claim and any additional information that you believe would support your claim to: WageWorks Claims Appeal Board, P.O. Box 991, Mequon, WI 53092-0991 or fax to 877-220-3248.

**Step 4:** *Notice of Denial is received from claims reviewer.* If the claim is again denied, you will be notified in writing no later than 30 days after receipt of the appeal by WageWorks.

**Step 5:** *Review your notice carefully.* You should take the same action that you took in Step 2 described above. The notice will contain the same type of information that is provided in the first Notice of Denial provided by WageWorks.

**Step 6:** *If you still disagree with WageWorks's decision, file a 2<sup>nd</sup> Level Appeal with WageWorks.* If you still do not agree with WageWorks's decision, you may file a written appeal with WageWorks within 60 days after receiving the first level appeal denial notice from the WageWorks. You should gather any additional information that is identified in the notice as necessary to perfect your claim and any other information that you believe would support your claim.

### **Important Information**

Other important information regarding your appeals:

- Each level of appeal will be independent from the previous level (i.e., the same person(s) or subordinates of the same person(s) involved in a prior level of appeal will not be involved in the appeal);
- On each level of appeal, the claims reviewer will review relevant information that you submit even if it is new information; and
- You cannot file suit in federal court until you have exhausted these appeals procedures.

### **Q-15. What happens if I receive overpayments or reimbursements made in error from this HRA Plan?**

If it is later determined that you and/or your Covered Dependent(s) received an overpayment or a payment was made in error (i.e., you were reimbursed for an expense

under the HRA Plan that is later paid for by another health plan), you will be required to refund the overpayment or erroneous reimbursement to the HRA Plan.

If you do not refund the overpayment or erroneous payment, the HRA Plan reserves the right to offset future reimbursement equal to the overpayment or erroneous payment. If all other attempts to recoup the overpayment/erroneous payment are unsuccessful, the VEBA Committee may consider the payment to be taxable income to you. In addition, if the VEBA Committee determines that you have submitted a fraudulent claim, the VEBA Committee may terminate your coverage under this HRA Plan.

**Q-16. What is “Continuation Coverage” and how does it work?**

A federal law called “COBRA” requires most sponsors of group health plans to offer covered persons and certain covered family members the opportunity for a temporary extension of health care coverage (called “Continuation Coverage”) in certain instances where coverage under the group health plan would otherwise end.

The VEBA Trust, which sponsors the HRA Plan, is being funded with the Settlement Amount in connection with the Bankruptcy Case and there are no employer contribution to be made to the HRA Plan. Thus, you will be notified to the extent COBRA applies to the HRA Plan and you.

**Q-17. Will I have any administrative costs under the HRA Plan?**

Yes. Certain costs associated with the administration of the HRA Plan may be charged to your individual HRA Account and may reduce your account balance. Examples of these costs include but are not limited to (i) the per-Participant fee charged by WageWorks, and (ii) the per-Participant fees required to be paid under the Patient Protection and Affordable Care Act and regulations issued thereunder (including the Patient-Centered Outcomes Research Institute fees and “transitional reinsurance” fees, as applicable). In addition, your HRA Account balance will be subject to change due to the costs associated with maintaining the VEBA Trust and the HRA Plan, and the investment performance of the VEBA Trust’s assets.

**Q-18. How long will the HRA Plan remain in effect?**

Although the VEBA Committee expected to maintain the HRA Plan until all HRA Accounts were fully spent, the VEBA Committee, pursuant to its right to modify or terminate the HRA Plan at any time for any reason, decided to terminate the HRA Plan effective September 1, 2017. Therefore, as of September 1, 2017, you will no longer be able to request reimbursement of Eligible Medical Expenses from your HRA Account. In order to receive reimbursement of Eligible Medical Expenses, you must submit the request for reimbursement to WageWorks, in good form, by August 31, 2017 (the “**Claim Deadline**”), as follows:

- Any request for reimbursement submitted in paper form via mail must be post-marked on or before the Claim Deadline;

- Any request for reimbursement submitted via electronic form (whether through the WageWorks website, email or fax) must be transmitted to WageWorks on or before the Claim Deadline; and
- The Claim Deadline will be the last day to use the WageWorks Health Care Card to pay for Eligible Medical Expenses at the point of sale (the card will be shut off at 11:59 pm on August 31, 2017).

In connection with the termination of the HRA Plan, the assets held in the VEBA Trust will paid out (or provision will be made for pay out) at the direction of the VEBA Committee in the following order of priority: (a) payment of reasonable and necessary administrative expenses, including taxes, relating to the VEBA Trust and/or the HRA Plan, and (b) payment to Participants in cash in a manner determined by the VEBA Committee in accordance with applicable law. Any such payment in cash will be reduced for the payment of applicable payroll taxes (FICA and FUTA) and applicable income tax withholdings (Federal and state).

**Q-19. Does the HRA Plan coordinate benefits with other Medical Plans?**

Only medical care expenses that have not been or will not be reimbursed by any other source may be Eligible Medical Expenses (to the extent all other conditions for Eligible Medical Expenses have been satisfied). As such, this HRA Plan does not coordinate benefits with any other group or individual health coverage except as provided herein.

**Q-20. Who do I contact if I have questions about the HRA Plan?**

If you have any questions about the HRA Plan,

you should contact WageWorks at:

WageWorks, Inc.  
10375 North Baldev Court  
Mequon, WI 53092  
877-924-3967/ 262-238-4000

or you can contact the Plan Administrator at:

NN Retirees Benefit Trust VEBA Committee  
P.O. Box 292877  
Nashville, TN 37229  
615-678-3138  
patrick.rykwald@nnrbt.org

## **PART II: ERISA Rights**

This HRA Plan is a welfare benefit plan as defined in the Employee Retirement Income Security Act of 1974, as amended (“**ERISA**”). ERISA provides that you, as a Participant, will be entitled to:

### **1. Receive Information about Your Plan and Benefits**

- Examine, without charge, at an office designated by the VEBA Committee all documents governing the HRA Plan, including a copy of the latest annual report (Form 5500 series) filed by the HRA Plan with the U.S. Department of Labor and available at the Public Disclosure Room of the Employee Benefits Security Administration.
- Obtain, upon written request to the VEBA Committee, copies of all documents governing the operation of the HRA Plan, including copies of the latest annual report (Form 5500 series) and updated Summary Plan Description. The VEBA Committee may apply a reasonable charge for the copies.
- Receive a summary of the HRA Plan’s annual financial report. The VEBA Committee is required by law to furnish each participant with a copy of this summary annual report.

### **2. Continue Component Medical Plan Coverage**

To the extent required by law, continue health coverage for you, your Spouse, or your Dependents if there is a loss of coverage under the HRA Plan as a result of a qualifying event. However, you or your Dependents may have to pay for such coverage. Review this SPD and the documents governing the HRA Plan on the rules governing your COBRA continuation coverage rights.

### **3. Prudent Actions by Plan Fiduciaries**

In addition to creating rights for plan participants, ERISA imposes duties upon the people who are responsible for the operation of the HRA Plan. The people who operate your plan, called “fiduciaries” of the plan, have a duty to do so prudently and in the interest of the Participants and their beneficiaries. No one may discriminate against you in any way to prevent you from obtaining a welfare benefit from the plan, or from exercising your rights under ERISA.

### **4. Enforcement of Your Rights**

If your claim is denied in whole or in part, you must receive a written explanation of the reason for the denial. You have the right to have the HRA Plan review and reconsider your claim. Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request materials from the HRA Plan and do not receive them within 30 days, you may file suit in a federal court. In such a case, the court may require the VEBA Committee to provide the materials and pay you up to \$110 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the

Administrator. If you have a claim for benefits that is denied or ignored in whole or in part, you may file suit in a state or federal court. In addition, if you disagree with the Plan's decision or lack thereof concerning the qualified status of a domestic relations order or a medical child support order, you may file suit in federal court. If it should happen that Plan fiduciaries misuse the plan's money or if you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor, or you may file suit in a federal court. The court will decide who should pay court costs and legal fees. If you are successful, the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees (i.e., if it finds your claim is frivolous).

#### **5. Assistance with Your Questions**

If you have any questions about the HRA Plan, you should contact WageWorks. If you have any questions about this statement or about your rights under ERISA, or if you need assistance obtaining documents from the VEBA Committee, you should contact the nearest office of the U.S. Department of Labor, Employee Benefits Security Administration listed in your telephone directory, or the Division of Technical Assistance and Inquiries, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Ave., N.W., Washington, D.C., 20210. You may also obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.

**PART III:  
Plan Information**

**1. GENERAL PLAN INFORMATION**

1. Name of the Plan	NN Retirees Benefit Trust HRA Plan
2. Plan Sponsor	NN Retirees Benefit Trust VEBA Committee P.O. Box 292877 Nashville, TN 37229
3. Plan Administrator	The Plan Administrator is the VEBA Committee. You can contact the VEBA Committee at the following address:  NN Retirees Benefit Trust VEBA Committee P.O. Box 292877 Nashville, TN 37229 Telephone No.: 615-678-3138
4. Agent for Service of Legal Process	NN Retirees Benefit Trust VEBA Committee P.O. Box 292877 Nashville, TN 37229 Attention: Patrick Rykwalter  And send a copy to:  McCarter & English, LLP Four Gateway Center 100 Mulbery Street Newark, NJ 07102 Attention: Mark Daniele, Esq.
5. Plan Sponsor's Federal Tax Identification Number:	46-6653802
6. Type of Welfare Plan	Health Reimbursement Arrangement

7. Plan Year	January 1-December 31 (except that the HRA Plan will be terminated effective September 1, 2017)
8. Type of Administration	<p>Contract Administration</p> <p>The VEBA Committee has delegated certain day-to-day administrative duties such as claims processing to WageWorks, the third party administrator. WageWorks processes claims and performs other administrative duties in accordance with the terms of the HRA Plan and/or the VEBA Committee's instructions. In addition, WageWorks may rely on guidance from applicable regulatory agencies to assist it in administering the HRA Plan in accordance with its terms.</p> <p style="text-align: center;"><b>WageWorks, Inc.</b>  <b>10375 North Baldev Court</b>  <b>Mequon, WI 53092</b>  <b>Telephone: 877-924-3967/262-238-4000</b></p>
9. Trustees	<p>Gary Donahee  Susan Kane  Mark Haupt  Michael Ressner  John Zalokar</p> <p>c/o  NN Retirees Benefit Trust  P.O. Box 292877  Nashville, TN 37229</p>
10. Source of Contributions to the Plan	<p>The HRA is funded through the VEBA Trust with the proceeds of the Settlement Amount. Neither the VEBA Committee, the trustees of the VEBA Trust nor any other person shall be responsible for the adequacy of the Trust's assets to meet and discharge any liabilities under the HRA Plan and the HRA Plan's obligation to make any payments under the HRA Plan shall be limited to amounts held in the VEBA Trust at the time of the payment.</p>