

EXHIBIT C

Certified Copy of Fraternal Transition Plan

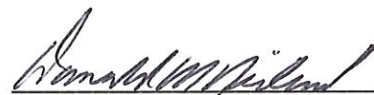
Attached hereto as Exhibit C is a true, correct and complete copy of the Fraternal Transition Plan entered into and in effect between NMB and WFLA.

[See Attached]

June 17, 2020

EXHIBIT C CERTIFICATION

I, Donald Nieland, hereby certify that I am Vice President IT and Secretary of Western Fraternal Life Association, domiciled in Iowa and hereby certify pursuant to Section 512B.15 of Title XII of the Iowa Code that the attached Exhibit C- Certified Copy of Fraternal Transition Plan a true and complete copy. I further affirm that these documents are maintained in the ordinary course of business and are a true and correct copy of the original.



Donald Nieland
Vice President IT and Secretary



**NATIONAL
MUTUAL
BENEFIT**

A Fraternal Life Insurance Society

Serving Our Members Since 1902

DOCUMENT CERTIFICATION AND ATTESTATION

STATE OF WISCONSIN)
) SS
DANE COUNTY)

I, Steven G. Reindl, hereby certify pursuant to §614.73, Wis. Stats., that, as of the date below, the attached Exhibit C is a true and correct copy of the *Fraternal Transition Plan* which is an integral part of the merger documents signed on January 24, 2020.

Dated this 17th day of June, 2020.

Attest:



Steven G. Reindl, Secretary/Treasurer/SVP Finance
Officer of National Mutual Benefit

FRATERNAL TRANSITION PLAN

National Mutual Benefit (“NMB”) and Western Fraternal Life Association (“WFLA”) share a common purpose and values and deem it advisable and in the best interests of the Parties and their respective members to merge into one Consolidated Society as described in the Agreement of Merger. NMB and WFLA wish to provide for continuation and expansion of member engagement and the activities of the Branches of NMB (“Branches”) and the Lodges of WFLA (“Lodges”) following the Effective Time of the Agreement of Merger. This Fraternal Transition Plan will apply for the period beginning at the Effective Time and continuing until January 1, 2024 (the “Transition Period”).

During the Transition Period, the Fraternal Board (Section 3) and other member leaders will work with the Consolidated Society to develop ongoing plans and programs to:

- Continue and expand the activities and outreach of Branches and Lodges
- Increase member engagement
- Collaborate to expand fraternal impact for members and their communities in the future

SECTION 1 - WESTERN FRATERNAL LIFE LODGES

1.1 Continuation of WFLA Lodges

At the Effective Time, all WFLA Lodges will continue with the Consolidated Society. There will be no required changes to leadership, membership, property, finances, or permitted activities. Active WFLA Lodges will not be required to merge with any other Lodge or Branch. WFLA Lodges will keep their existing Lodge number and may be referred to as WFLA Lodge #.

1.2 Continuation of WFLA Districts

At the Effective Time, all seven WFLA Districts will continue as Districts of the Consolidated Society. The Districts will work with the Fraternal Board and the home office to continue to support their Lodges. Each District will be represented on the Fraternal Board by a District representative.

1.3 Support of Czech and Slovak Culture, History and Heritage

Each WFLA Lodge and District is encouraged to continue to support and promote Czech and Slovak culture, history and heritage, in addition to other charitable and fraternal activities.

SECTION 2 - NATIONAL MUTUAL BENEFIT BRANCHES

2.1 Continuation of NMB Branches

At the Effective Time, all NMB Branches will continue with the Consolidated Society. There will be no required changes to leadership, membership, property, finances or permitted activities. Active NMB Branches will not be required to merge with any other Lodge or Branch. NMB Branches will keep their existing Branch number and may be referred to as NMB Branch #.

SECTION 3 - FRATERNAL BOARD

3.1 Fraternal Board Composition

At the Effective Time, there will be a Fraternal Board comprised as follows:

- a. The 3 WFLA District Directors who are not elected to the Board of Directors of the Consolidated Society;
- b. 1 member of the WFLA Pre-Convention Committee from each of the other 4 Districts elected by the District; and
- c. 7 NMB members selected by the NMB Board of Directors.

In the event of a vacancy in the Fraternal Board for one of the WFLA District representatives, such vacancy shall be filled by election of the District by a Pre-Convention Committee member or alternate from that District, or if none are available, by another member of the District.

In the event of a vacancy in the fraternal board for one of the NMB representatives, such vacancy shall be filled by vote of the members of the Board of Directors assigned to NMB.

3.2 Fraternal Board Duties

The Fraternal Board will provide support and advice on Lodge/Branch matters and provide recommendations to the Consolidated Society on ways to continue to encourage and promote Lodge/Branch activities and expand engagement of members. The Fraternal Board will gather input from members and work closely and cooperatively with the home office and other member leaders. The Fraternal Board will also perform such other duties as are outlined in the Fraternal Board Charter as approved by the Board of Directors of the Consolidated Society.

3.3 Fraternal Board Compensation and Expense Reimbursement

The Board of Directors will set compensation and expense reimbursement for the Fraternal Board members.

SECTION 4 – MEMBER MEETINGS

4.1 Annual Member Meetings

The Consolidated Society will continue to conduct annual member meetings (“Member Meetings”). Leaders of WFLA Lodges and NMB Branches will be invited to attend in accordance with procedures established by the Board of Directors. In addition, the Fraternal Board and other members and guests approved by the Board of Directors may attend the Member Meetings. Among other things, at Member Meetings the Fraternal Board will provide a forum to discuss fraternal plans and programs to continue and expand NMB Branch and WFLA Lodge activities and member engagement in the future.

4.2 WFLA State Meetings

The WFLA Lodges may continue to conduct WFLA State meetings. The time, location, and agenda of these WFLA State meetings will be determined by the WFLA Lodge leadership.

4.3 National Convention

The Consolidated Society will conduct a national convention (“Convention”) in 2022 in Cedar Rapids, Iowa to celebrate the 125 anniversary of the society. Each WFLA Lodge will be entitled to elect and send delegates to the WFLA Convention in accordance with the rules established in the WFLA bylaws immediately prior to the Effective Time. Each NMB Branch will be entitled to send delegates in accordance with procedures established by the members of the Board of Directors’ who are assigned to NMB. In addition, the Fraternal Board and other members and guests approved by the Board of Directors may attend the Convention. The Convention will provide a forum to discuss fraternal plans and programs to continue and expand WFLA Lodge and NMB Branch activities and member engagement in the future and to share organization updates from the Board and other leadership of the Consolidated Society.

SECTION 5 - BRANCH/ LODGE SUPPORT PROGRAMS

After the Effective Time, the Consolidated Society will continue the Branch/ Lodge support programs in place for the respective Branches/ Lodges prior to the Effective Time until January 1, 2022. Such programs will be combined and continued in consultation with the Fraternal Board as of this time. This will not prevent the Consolidated Society from providing additional benefits and support for Branches and Lodges during the Transition Period.