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**SCHEDULE B
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974, referred to as ERISA, except when attached to Form 5500-EZ and, in all cases, under section 6059(a) of the Internal Revenue Code, referred to as the Code.

- ▶ Attach to Form 5500 or 5500-EZ if applicable.
- ▶ See separate instructions.

Official Use Only

OMB No. 1210-0110

2004

This Form is Open to Public Inspection (except when attached to Form 5500-EZ).

For calendar plan year 2004 or fiscal plan year beginning

MM / DD / YYYY

and ending

MM / DD / YYYY

▶ Round off amounts to nearest dollar.

▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan

B Three-digit plan number ▶

□ □ □

D Employer Identification Number

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ

□ □ - □ □ □ □ □ □

E Type of plan:

- (1) Multiemployer
- (2) Single-employer
- (3) Multiple-employer

F 100 or fewer participants in prior plan year

Part I Basic Information (To be completed by all plans)

1 a Enter the actuarial valuation date:

MM / DD / YYYY

b Assets:

(1) Current value of assets

□ □ □ □ □ □ □ □ □ □ .00

(2) Actuarial value of assets for funding standard account

□ □ □ □ □ □ □ □ □ □ .00

Statement by Enrolled Actuary (see instructions before signing):

To the best of my knowledge, the information supplied in this schedule and on the accompanying schedules, statements, and attachments, if any, is complete and accurate, and in my opinion each assumption, used in combination, represents my best estimate of anticipated experience under the plan. Furthermore, in the case of a plan other than a multiemployer plan, each assumption used (a) is reasonable (taking into account the experience of the plan and reasonable expectations) or (b) would, in the aggregate, result in a total contribution equivalent to that which would be determined if each such assumption were reasonable; in the case of a multiemployer plan, the assumptions used, in the aggregate, are reasonable (taking into account the experience of the plan and reasonable expectations).

Signature of actuary

SIGN HERE ▶

Type or print

Date

MM / DD / YYYY

Name of actuary

Firm name

Address of the firm

City

State

Zip Code

G Most recent enrollment number

□ □ - □ □ □ □

Telephone number (including area code)

□ □ □ - □ □ □ □

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

For Paperwork Reduction Act Notice and OMB Control Nos., see the inst. for Form 5500 or 5500-EZ. Cat. No. 13507E Schedule B (Form 5500) 2004

0 7 0 4 0 0 0 1 0 C



5 i Has a change been made in funding method for this plan year? Yes No

j If line i is "Yes," was the change made pursuant to Revenue Procedure 2000-40? Yes No

k If line i is "Yes," and line j is "No" enter the date of the ruling letter (individual or class) approving the change in funding method MM / DD / YYYY

6 Checklist of certain actuarial assumptions:

a Interest rate for "RPA '94" current liability % N/A

b Weighted average retirement age

	Pre-retirement			Post-retirement		
	Yes	No	N/A	Yes	No	N/A
c Rates specified in insurance or annuity contracts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d Mortality table code for valuation purposes:						
(1) Males	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(2) Females	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
e Valuation liability interest rate	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
f Expense loading	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
g Annual withdrawal rates:	Male			Female		
(1) Age 25	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
(2) Age 40	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
(3) Age 55	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
h Salary scale	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
i Estimated investment return on actuarial value of assets for the year ending on the valuation date	<input type="text"/>			<input type="text"/>		

7 New amortization bases established in the current plan year:

(1) Type of Base	(2) Initial Balance	(3) Amortization Charge/Credit
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
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<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>



8 Miscellaneous information:

- a If a waiver of a funding deficiency or an extension of an amortization period has been approved for this plan year, enter the date of the ruling letter granting the approval
- b If one or more alternative methods or rules (as listed in the instructions) were used for this plan year, enter the appropriate code in accordance with the instructions
- c Is the plan required to provide a Schedule of Active Participant Data? (see instructions)
If "Yes," attach schedule.

MM / DD / YYYY

 Yes No

9 Funding standard account statement for this plan year:

Charges to funding standard account:

- a Prior year funding deficiency, if any
- b Employer's normal cost for plan year as of valuation date
- c Amortization charges as of valuation date: Outstanding Balance
 - (1) All bases except funding waivers
 - (2) Funding waivers
- d Interest as applicable on line 9a, 9b, and 9c
- e Additional interest charge due to late quarterly contributions, if applicable
- f Adjusted additional funding charge from Part II, line 12q, if applicable N/A

g Total charges. Add lines 9a through 9f

Credits to funding standard account:

- h Prior year credit balance, if any
- i Employer contributions. Total from column (b) of line 3
Outstanding Balance
- j Amortization credits as of valuation date
- k Interest as applicable to end of plan year on lines 9h, 9i, and 9j
- l Full funding limitation (FFL) and credits
 - (1) ERISA FFL (accrued liability FFL)
 - (2) "RPA '94" override (90% current liability FFL)
 - (3) FFL credit
- m (1) Waived funding deficiency
(2) Other credits
- n Total credits. Add lines 9h through 9k, 9l(3), 9m(1), and 9m(2)

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9o Credit balance: If line 9n is greater than line 9g, enter the difference

p Funding deficiency: If line 9g is greater than line 9n, enter the difference

Reconciliation account:

q Current year's accumulated reconciliation account:

(1) Due to additional funding charges as of the beginning of the plan year

(2) Due to additional interest charges as of the beginning of the plan year

(3) Due to waived funding deficiencies:

(a) Reconciliation outstanding balance as of valuation date

(b) Reconciliation amount. Line 9c(2) balance minus line 9q(3)(a) ...

(4) Total as of valuation date

10 Contribution necessary to avoid an accumulated funding deficiency. Enter the amount in line 9p or the amount required under the alternative funding standard account if applicable

11 Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions. Yes No

Part II Additional Information for Certain Plans Other Than Multiemployer Plans

Please see Who Must File in the Schedule B instructions to determine if you must complete Part II.

12 Additional required funding charge (see instructions):

a Enter "Gateway %." Divide line 1b(2) by line 1d(2)(c) and multiply by 100. If line 12a is at least 90%, go to line 12q and enter -0-. If line 12a is less than 80%, go to line 12b. If line 12a is at least 80% (but less than 90%), see instructions and, if applicable, go to line 12q and enter -0-. Otherwise, go to line 12b

b "RPA '94" current liability. Enter line 1d(2)(a)

c Adjusted value of assets (see instructions)

d Funded current liability percentage. Divide line 12c by 12b and multiply by 100

e Unfunded current liability. Subtract line 12c from line 12b

f Liability attributable to any unpredictable contingent event benefit

g Outstanding balance of unfunded old liability

h Unfunded new liability. Subtract the total of lines 12f and 12g from line 12e. Enter -0- if negative

i Unfunded new liability amount (% of line 12h)

j Unfunded old liability amount

k Deficit reduction contribution. Add lines 12i, 12j, and 1d(2)(b)



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12 l Net charges in funding standard account used to offset the deficit reduction contribution. Enter a negative number if less than zero

Grid for line 12l ending in .00

m Unpredictable contingent event amount:

(1) Benefits paid during year attributable to unpredictable contingent event

Grid for line 12m(1) ending in .00

(2) Unfunded current liability percentage. Subtract the percentage on line 12d from 100%

Grid for line 12m(2) ending in %

(3) Enter the product of lines 12m(1) and 12m(2)

Grid for line 12m(3) ending in .00

(4) Amortization of all unpredictable contingent event liabilities

Grid for line 12m(4) ending in .00

(5) "RPA '94" additional amount (see instructions)

Grid for line 12m(5) ending in .00

(6) Enter the greatest of lines 12m(3), 12m(4), or 12m(5)

Grid for line 12m(6) ending in .00

n Preliminary additional funding charge: Enter the excess of line 12k over line 12l (if any), plus line 12m(6), adjusted to end of year with interest

Grid for line 12n ending in .00

o Contributions needed to increase current liability percentage to 100% (see instructions)

Grid for line 12o ending in .00

p Additional funding charge prior to adjustment: Enter the lesser of line 12n or 12o

Grid for line 12p ending in .00

q Adjusted additional funding charge. (.0 % of line 12p)

Grid for line 12q ending in .00

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