

**SCHEDULE B
(Form 5500)**

Department of the Treasury
Internal Revenue Service
Department of Labor
Pension and Welfare Benefits
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

2001

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

For calendar plan year 2001 or fiscal plan year beginning / / and ending / /

- ▶ 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

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

D Employer Identification Number

E Type of plan:
(1) Single-employer (2) Multiemployer (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: / /

b Assets:

(1) Current value of assets

(2) Actuarial value of assets for funding standard account

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 Date

Print or type

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) 2001



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 rates for: (1) "RPA '94" current liability %

(2) "OBRA '87" current liability %

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="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | <input type="checkbox"/> | |
| (2) Females | | | N/A | | | N/A |
| e Valuation liability interest rate | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| f Expense loading | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| g Annual withdrawal rates: | | | | | | |
| (1) Age 25 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (2) Age 40 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (3) Age 55 | <input type="checkbox"/> | <input type="checkbox"/> | N/A | <input type="checkbox"/> | <input type="checkbox"/> | N/A |
| h Salary scale | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| i Estimated investment return on actuarial value of assets for the year ending on the valuation date | | | <input type="checkbox"/> | | | <input type="checkbox"/> |

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="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
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| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |



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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 | / | YY |
| <input type="checkbox"/> | | <input type="checkbox"/> | | <input type="checkbox"/> |
| <input type="checkbox"/> | Yes | <input type="checkbox"/> | 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 12u, if applicable N/A

| | |
|-------|----|
| ..... | 00 |
| ..... | 00 |
| ..... | 00 |
| ..... | 00 |
| ..... | 00 |
| ..... | 00 |
| ..... | 00 |
| ..... | 00 |

- 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

| | |
|-------|----|
| ..... | 00 |
| ..... | 00 |
| ..... | 00 |
| ..... | 00 |
| ..... | 00 |

l Full funding limitation (FFL) and credits

- (1) ERISA FFL (accrued liability FFL)
- (2) "OBRA '87" FFL (160% current liability FFL) ..
- (3) "RPA '94" override (90% current liability FFL) .
- (4) FFL credit before reflecting "OBRA '87" FFL
- (5) Additional credit due to "OBRA '87" FFL
- m (1) Waived funding deficiency
- (2) Other credits

| | |
|-------|----|
| ..... | 00 |
| ..... | 00 |
| ..... | 00 |
| ..... | 00 |
| ..... | 00 |
| ..... | 00 |
| ..... | 00 |
| | 00 |

- n Total credits. Add lines 9h through 9k, 9l(4), 9l(5), 9m(1), and 9m(2)

| | |
|-------|----|
| | 00 |
|-------|----|

0 7 0 1 0 0 0 5 0 D



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o 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 12u 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 12u 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)



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 l: 00

m Unpredictable contingent event amount:

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

Grid for line m(1): 00

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

Grid for line m(2): . %

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

Grid for line m(3): 00

(4) Amortization of all unpredictable contingent event liabilities

Grid for line m(4): 00

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

Grid for line m(5): 00

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

Grid for line m(6): 00

Preliminary Calculation

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 n: 00

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

Grid for line o: 00

p Enter the lesser of line 12n or 12o. Also, enter the result on line 12t if the employer did not elect for 1995 to use the Optional rule under Code section 412(l)(3)(E) and does not elect for 2001 to use the Transition rule under Code section 412(l)(11)

Grid for line p: 00

Final Calculation (complete line 12q, 12r, or 12s, as applicable, and lines 12t and 12u)

q If the employer elects to use the Transition rule for 2001, but did not elect for 1995 to use the Optional rule, complete line 14 and enter the lesser of line 12p or 14e here and on line 12t

Grid for line q: 00

r If the employer elected for 1995 to use the Optional rule, but does not elect for 2001 to use the Transition rule, complete line 13 and enter the greater of line 12p or 13q here and on line 12t

Grid for line r: 00

s If the employer elected for 1995 to use the Optional rule and elects to use the Transition rule for 2001, enter the lesser of (1) the greater of line 12p or 13q, or (2) line 14e. Also, enter on line 12t

Grid for line s: 00

t Additional funding charge prior to adjustment

Grid for line t: 00

u Adjusted additional funding charge. (.0 % of line 12t)

Grid for line u: 00

13 Additional funding charge under prior law (see instructions):

a "OBRA '87" current liability. Enter line 1d(3)(a)

Grid for line 13a: 00

b Adjusted value of assets (see instructions)

Grid for line 13b: 00

c Funded current liability percentage. Divide line 13b by line 13a and multiply by 100

Grid for line 13c: . %

d Unfunded current liability. Subtract line 13b from line 13a

Grid for line 13d: 00

0 7 0 1 0 0 0 7 0 F



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e Outstanding balance of unfunded old liability

Grid for line e: 00

f Liability attributable to any unpredictable contingent event benefit

Grid for line f: 00

g Unfunded new liability. Subtract the total of lines 13e and 13f from line 13d

Grid for line g: 00

h Unfunded new liability amount (. % of line 13g)

Grid for line h: 00

i Unfunded old liability amount

Grid for line i: 00

j Deficit reduction contribution. Add lines 13h and 13i

Grid for line j: 00

k Net amortization charge for certain bases

Grid for line k: 00

l Unpredictable contingent event amount:

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

Grid for line l(1): 00

(2) Unfunded current liability percentage. Subtract the percentage on line 13c from 100%

Grid for line l(2): %

(3) Enter the product of lines 13l(1) and 13l(2)

Grid for line l(3): 00

(4) Amortization of all unpredictable contingent event liabilities

Grid for line l(4): 00

(5) Enter the greater of line 13l(3) or line 13l(4)

Grid for line l(5): 00

m Additional funding charge (excess of line 13j over line 13k (if any), plus line 13l(5))

Grid for line m: 00

n Assets needed to increase current liability percentage to 100% (line 13d)

Grid for line n: 00

o Smaller of line 13m or line 13n

Grid for line o: 00

p Interest adjustment

Grid for line p: 00

q Additional funding charge. Add lines 13o and 13p

Grid for line q: 00

14 Transition rule:

a Initial funded current liability percentage. Enter the percentage from line 12d of the 1995 Schedule B here

Grid for line 14a: %

b Target percentage for transition rule (see instructions)

Grid for line 14b: %

c Target amount (see instructions)

Grid for line 14c: 00

d Enter the amount from line 13q here (additional funding charge under prior law)

Grid for line 14d: 00

e Additional funding charge under transition rule of Code section 412(l)(11): Enter the greater of line 14c or 14d

Grid for line 14e: 00

0 7 0 1 0 0 0 8 0 G



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