

**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

2002

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

For calendar plan year 2002 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) 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)

1a 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) 2002

0 7 0 2 0 0 0 1 0 A



- c (1) Accrued liability for plans using immediate gain methods
- (2) Information for plans using spread gain methods:
 - (a) Unfunded liability for methods with bases
 - (b) Accrued liability under entry age normal method
 - (c) Normal cost under entry age normal method

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- d Information on current liabilities of the plan:
 - (1) Amount excluded from current liability attributable to pre-participation service (see instructions)
 - (2) "RPA '94" information:
 - (a) Current liability
 - (b) Expected increase in current liability due to benefits accruing during the plan year
 - (c) Current liability computed at highest allowable interest rate (see instructions)
 - (d) Expected release from "RPA '94" current liability for the plan year
 - (3) "OBRA '87" information:
 - (a) Current liability
 - (b) Expected increase in current liability due to benefits accruing during the plan year
 - (c) Expected release from "OBRA '87" current liability for the plan year
 - (4) Expected plan disbursements for the plan year

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- 2 Operational information as of beginning of this plan year:
 - a Current value of the assets (see instructions)
 - b "RPA '94" current liability:

- (1) No. of Persons
- (2) Vested Benefits
- (3) Total Benefits
- (1) For retired participants and beneficiaries receiving payments

	(1) No. of Persons	(2) Vested Benefits	(3) Total Benefits
(1) For retired participants and beneficiaries receiving payments			
(2) For terminated vested participants			
(3) For active participants			
(4) Total			

c If the percentage resulting from dividing line 2a by line 2b(4), column (3), is less than 70%, enter such percentage %

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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

% N/A

(2) "OBRA '87" current liability

%

b Weighted average retirement age

c Rates specified in insurance or annuity contracts

Pre-retirement Post-retirement Yes No N/A Yes No N/A

d Mortality table code for valuation purposes:

(1) Males

Mortality table code grid for Males

(2) Females

Mortality table code grid for Females

e Valuation liability interest rate

%

f Expense loading

%

g Annual withdrawal rates:

(1) Age 25

Male Rate Code grid

(2) Age 40

Female Rate Code grid

(3) Age 55

h Salary scale

%

i Estimated investment return on actuarial value of assets for the year ending on the valuation date

%

7 New amortization bases established in the current plan year:

(1) Type of Base (2) Initial Balance

(3) Amortization Charge/Credit

Table with 3 columns: (1) Type of Base, (2) Initial Balance, (3) Amortization Charge/Credit. Each cell contains a grid for data entry.



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
 Yes No

9 Funding standard account statement for this plan year:

Charges to funding standard account:

- a Prior year funding deficiency, if any 00
- b Employer's normal cost for plan year as of valuation date 00
- c Amortization charges as of valuation date: Outstanding Balance
 - (1) All bases except funding waivers ▶ (\$ 00)
 - (2) Funding waivers ▶ (\$ 00)
- d Interest as applicable on line 9a, 9b, and 9c 00
- e Additional interest charge due to late quarterly contributions, if applicable 00
- f Adjusted additional funding charge from Part II, line 12q, if applicable N/A 00
- g Total charges. Add lines 9a through 9f 00

Credits to funding standard account:

- h Prior year credit balance, if any 00
- i Employer contributions. Total from column (b) of line 3 00
Outstanding Balance
- j Amortization credits as of valuation date ▶ (\$ 00)
- k Interest as applicable to end of plan year on lines 9h, 9i, and 9j 00
- l Full funding limitation (FFL) and credits
 - (1) ERISA FFL (accrued liability FFL) 00
 - (2) "OBRA '87" FFL (165% current liability FFL) .. 00
 - (3) "RPA '94" override (90% current liability FFL). 00
 - (4) FFL credit before reflecting "OBRA '87" FFL 00
 - (5) Additional credit due to "OBRA '87" FFL 00
- m (1) Waived funding deficiency 00
(2) Other credits 00
- n Total credits. Add lines 9h through 9k, 9l(4), 9l(5), 9m(1), and 9m(2) 00

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

Grid for line 9o with columns for digits and a final column for cents (00).

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

Grid for line 9p with columns for digits and a final column for cents (00).

Reconciliation account:

q Current year's accumulated reconciliation account:

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

Grid for line 9q(1) with columns for digits and a final column for cents (00).

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

Grid for line 9q(2) with columns for digits and a final column for cents (00).

(3) Due to waived funding deficiencies:

(a) Reconciliation outstanding balance as of valuation date

Grid for line 9q(3)(a) with columns for digits and a final column for cents (00).

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

Grid for line 9q(3)(b) with columns for digits and a final column for cents (00).

(4) Total as of valuation date

Grid for line 9q(4) with columns for digits and a final column for cents (00).

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

Grid for line 10 with columns for digits and a final column for cents (00).

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

Grid for line 12a with columns for digits, a decimal point, and a final column for cents (00).

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

Grid for line 12b with columns for digits and a final column for cents (00).

c Adjusted value of assets (see instructions)

Grid for line 12c with columns for digits and a final column for cents (00).

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

Grid for line 12d with columns for digits, a decimal point, and a final column for cents (00).

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

Grid for line 12e with columns for digits and a final column for cents (00).

f Liability attributable to any unpredictable contingent event benefit

Grid for line 12f with columns for digits and a final column for cents (00).

g Outstanding balance of unfunded old liability

Grid for line 12g with columns for digits and a final column for cents (00).

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

Grid for line 12h with columns for digits and a final column for cents (00).

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

Grid for line 12i with columns for digits and a final column for cents (00).

j Unfunded old liability amount

Grid for line 12j with columns for digits and a final column for cents (00).

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

Grid for line 12k with columns for digits and a final column for cents (00).

0 7 0 2 0 0 0 6 0 F



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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 ending in .00

m Unpredictable contingent event amount:

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

Grid for line m(1) ending in .00

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

Grid for line m(2) ending in %

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

Grid for line m(3) ending in .00

(4) Amortization of all unpredictable contingent event liabilities

Grid for line m(4) ending in .00

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

Grid for line m(5) ending in .00

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

Grid for line m(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 n ending in .00

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

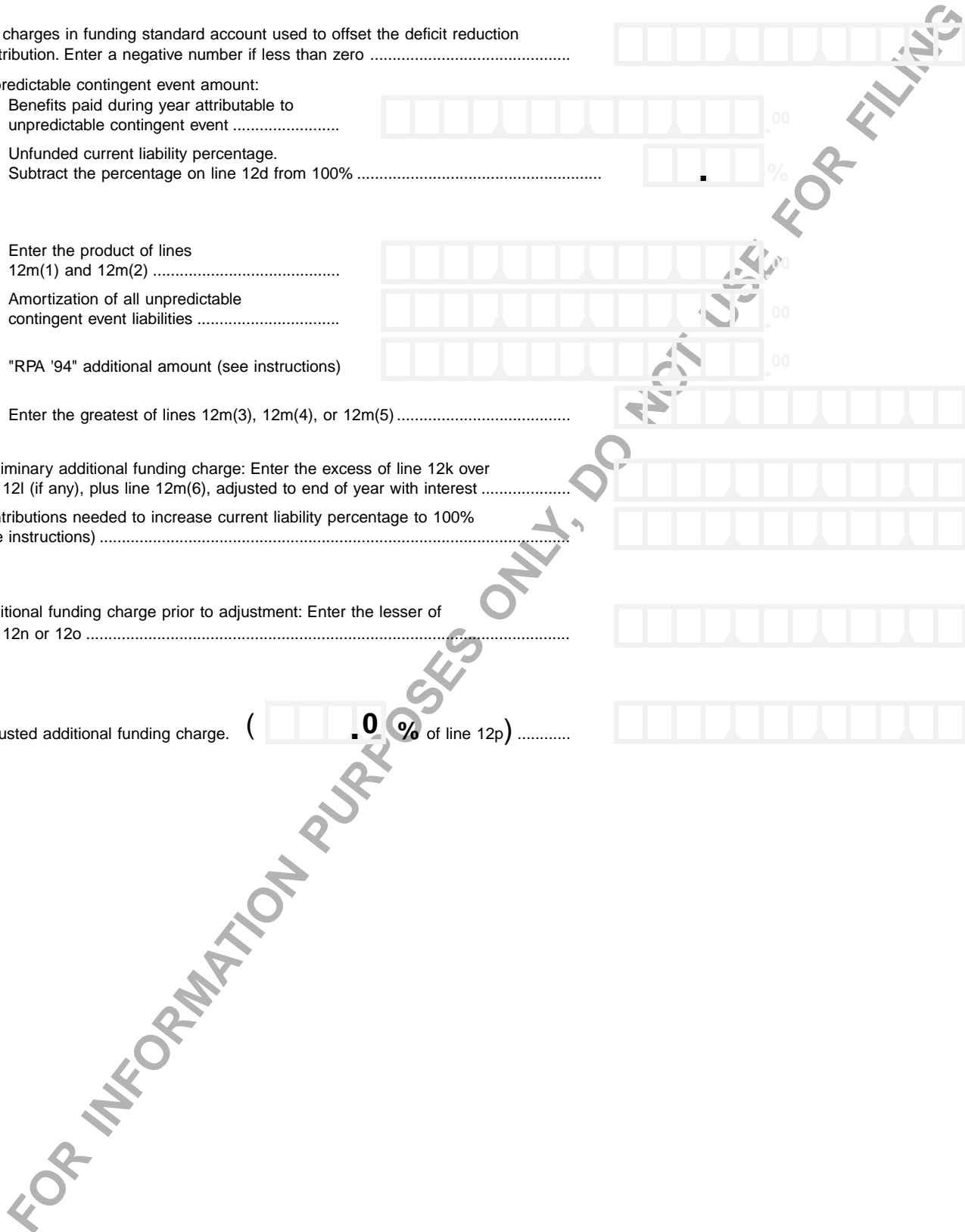
Grid for line o ending in .00

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

Grid for line p ending in .00

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

Grid for line q ending in .00



0 7 0 2 0 0 0 7 0 G

