

**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

2005

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

For calendar plan year 2005 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)	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)

1a Enter the actuarial valuation date: Month _____ Day _____ Year _____

b Assets:

(1) Current value of assets	b(1)	
(2) Actuarial value of assets for funding standard account	b(2)	
c (1) Accrued liability for plans using immediate gain methods	c(1)	
(2) Information for plans using spread gain methods:		
(a) Unfunded liability for methods with bases	c(2)(a)	
(b) Accrued liability under entry age normal method	c(2)(b)	
(c) Normal cost under entry age normal method	c(2)(c)	

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).

**SIGN
HERE**

Signature of actuary	Date
Type or print name of actuary	G Most recent enrollment number
Firm name	Telephone number (including area code)
Address of the firm	

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 Numbers, v8.2 Schedule B (Form 5500) 2005
see the instructions for Form 5500 or 5500-EZ.

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

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

3 Contributions made to the plan for the plan year by employer(s) and employees:						
(a) Month-Day-Year	(b) Amount paid by employer	(c) Amount paid by employees	(a) Month-Day-Year	(b) Amount paid by employer	(c) Amount paid by employees	
3 Totals ▶ (b)					(c)	

4 Quarterly contributions and liquidity shortfall(s):			
a Plans other than multiemployer plans, enter funded current liability percentage for preceding year (see instructions)		4a	%
b If line 4a is less than 100%, see instructions, and complete the following table as applicable:			
Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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- 5** Actuarial cost method used as the basis for this plan year's funding standard account computation:
- a** Attained age normal **b** Entry age normal **c** Accrued benefit (unit credit)
- d** Aggregate **e** Frozen initial liability **f** Individual level premium
- g** Individual aggregate **h** Other (specify) ▶ _____
- 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 Month Day Year

6 Checklist of certain actuarial assumptions:

a Interest rates for "RPA '94" current liability	6a			%	<input type="checkbox"/> N/A
b Weighted average retirement age	6b				<input type="checkbox"/> N/A
c Rates specified in insurance or annuity contracts ... <input type="checkbox"/> N/A	6c	Pre-retirement		Post-retirement	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
d Mortality table code for valuation purposes:					
(1) Males	d(1)				
(2) Females	d(2)				
e Valuation liability interest rate	6e		%	%	<input type="checkbox"/> N/A
f Expense loading	6f		%	%	<input type="checkbox"/> N/A
		Male		Female	
g Annual withdrawal rates:		Rate Code		Rate Code	
(1) Age 25	g(1)		%	%	
(2) Age 40	g(2)		%	%	
(3) Age 55	g(3)		%	%	
h Salary scale	6h		%	%	<input type="checkbox"/> N/A
i Estimated investment return on actuarial value of assets for year ending on the valuation date	6i			%	
j Estimated investment return on current value of assets for year ending on the valuation date . .	6j			%	

7 New amortization bases established in the current plan year:

(1) Type of Base	(2) Initial Balance	(3) Amortization Charge/Credit
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

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 Month Day Year

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- 8b** 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 Yes No

9 Funding standard account statement for this plan year:		
Charges to funding standard account:		
a Prior year deficiency, if any		9a
b Employer's normal cost for plan year as of valuation date		9b
c Amortization charges as of valuation date:	Outstanding Balance	
(1) All bases except funding waivers	(\$ _____)	c(1)
(2) Funding waivers	(\$ _____)	c(2)
d Interest as applicable on lines 9a, 9b, and 9c		9d
e Additional interest charge due to late quarterly contributions, if applicable		9e
f Adjusted additional funding charge from Part II, line 12q, if applicable	<input type="checkbox"/> N/A	9f
g Total charges. Add lines 9a through 9f	Override 9g	9g
Credits to funding standard account:		
h Prior year credit balance, if any		9h
i Employer contributions. Total from column (b) of line 3		9i
	Outstanding Balance	
j Amortization credits as of valuation date	(\$ _____)	9j
k Interest as applicable to end of plan year on lines 9h, 9i, and 9j		9k
l Full funding limitation (FFL) and credits		
(1) ERISA FFL (accrued liability FFL)	l(1)	
(2) "RPA '94" override (90% current liability FFL)	l(2)	
(3) FFL credit		l(3)
m (1) Waived funding deficiency		m(1)
(2) Other credits		m(2)
n Total credits. Add lines 9h through 9k, 9l(3), 9m(1), and 9m(2)	Override 9n	9n
o Credit balance: If line 9n is greater than line 9g, enter the difference		9o
p Funding deficiency: If line 9g is greater than line 9n, enter the difference		9p
Reconciliation account:		
q Current year's accumulated reconciliation account:		
(1) Due to additional funding charges as of the beginning of the plan year	q(1)	
(2) Due to additional interest charges as of the beginning of the plan year	q(2)	
(3) Due to waived funding deficiencies:		
(a) Reconciliation outstanding balance as of valuation date	q(3)(a)	
(b) Reconciliation amount. Line 9c(2) balance minus line 9q(3)(a)	q(3)(b)	
(4) Total as of valuation date	▶	q(4)
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		10

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

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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	12a	%
b	"RPA '94" current liability. Enter line 1d(2)(a)	12b	
c	Adjusted value of assets (see instructions)	12c	
d	Funded current liability percentage. Divide line 12c by 12b and multiply by 100	12d	%
e	Unfunded current liability. Subtract line 12c from line 12b	12e	
f	Liability attributable to any unpredictable contingent event benefit	12f	
g	Outstanding balance of unfunded old liability	12g	
h	Unfunded new liability. Subtract the total of lines 12f and 12g from line 12e. Enter -0- if negative	12h	
i	Unfunded new liability amount (_____ % of line 12h)	12i	
j	Unfunded old liability amount	12j	
k	Deficit reduction contribution. Add lines 12i, 12j and 1d(2)(b)	12k	
l	Net charges in funding standard account used to offset the deficit reduction contribution. Enter a negative number if less than zero	12l	
m	Unpredictable contingent event amount:		
	(1) Benefits paid during year attributable to unpredictable contingent event ...	m(1)	
	(2) Unfunded current liability percentage. Subtract the percentage on line 12d from 100%	m(2)	%
	(3) Enter the product of lines 12m(1) and 12m(2)	m(3)	
	(4) Ammortization of all unpredictable contingent event liabilities	m(4)	
	(5) "RPA '94" additional amount (see instructions)	m(5)	
	(6) Enter the greatest of lines 12m(3), 12m(4), or 12m(5)	m(6)	
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	12n	
o	Contributions needed to increase current liability percentage to 100% (see instructions)	12o	
p	Additional funding charge prior to adjustment: Enter the lesser of line 12n or 12o	12p	
q	Adjusted additional funding charge. (_____ .0% of line 12p)	12q	

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