

Department of the Treasury
Internal Revenue Service
Department of Labor
Pension and Welfare Benefits Administration
Pension Benefit Guaranty Corporation

(With fewer than 100 participants)

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 and sections 6039D, 6057(b), and 6058(a) of the Internal Revenue Code, referred to as the Code.

For the calendar plan year 1988 or fiscal plan year beginning _____, 1988, and ending _____, 19____
If your plan year changed since the last return/report filed, check this box

Type or print in ink all entries on the form, schedules, and attachments. If an item does not apply, enter "N/A." File the originals.

If (i) through (iii) do not apply to this year's return/report, leave the boxes unmarked. This return/report is:

(i) the first return/report filed for the plan; (ii) an amended return/report; or (iii) the final return/report filed for the plan.

- ▶ Welfare benefit plans and fringe benefit plans need only complete certain items or may not be required to file—see instructions "What to File."
- ▶ One-participant plans file Form 5500EZ for 1988.
- ▶ If you have been granted an extension of time to file this form, you must attach a copy of the approved extension to this form.

| | | |
|--|--|--|
| Use IRS label. Otherwise, please print or type. | 1a Name of plan sponsor (employer, if for a single-employer plan) | 1b Employer identification number |
| | Address (number and street) | 1c Telephone number of sponsor () |
| | City or town, state, and ZIP code | 1d Business code number |

| | |
|--|--|
| 2a Name of plan administrator (if same as plan sponsor, enter "Same") | 1e CUSIP issuer number |
| Address (number and street) | 2b Administrator's employer identification no. : |
| City or town, state, and ZIP code | 2c Telephone number of administrator () |

3 Are the name, address, and employer identification number (EIN) of the plan sponsor and/or plan administrator the same as they appeared on the last return/report filed for this plan? Yes No If "No," enter the information from the last return/report in a and/or b, and complete c.

a Sponsor ▶ _____ EIN _____ Plan number _____
b Administrator ▶ _____ EIN _____
c If a indicates a change in the sponsor's name and EIN, is this a change in sponsorship only? (See specific instructions for definition of sponsorship.)
 Yes No

4 Check box to indicate the type of plan entity (check only one box):

| | | |
|--|---|--|
| a <input type="checkbox"/> Single-employer plan | d <input type="checkbox"/> Multiple-employer-collectively-bargained plan | f <input type="checkbox"/> Exceptions to (b) and (e). (See instructions for line 4f.) |
| b <input type="checkbox"/> Plan of controlled group of corporations or common control employers | e <input type="checkbox"/> Multiple-employer plan (other) | |

| | |
|--|---|
| 5a (i) Name of plan ▶ _____ | 5b Effective date of plan |
| (ii) <input type="checkbox"/> Check if name of plan changed since the last return/report | 5c Enter three-digit plan number . . . ▶ : : |
| (iii) <input type="checkbox"/> Check this box if this plan covers self-employed participants | |

6a Welfare benefit plan (plan numbers 501 through 999) must check applicable items A through P and 6c

| | | |
|--|--|--|
| (i) <input type="checkbox"/> Type | F <input type="checkbox"/> Temporary disability (accident and sickness) | K <input type="checkbox"/> Scholarship (funded) |
| A <input type="checkbox"/> Health (other than dental or vision) | G <input type="checkbox"/> Prepaid legal | L <input type="checkbox"/> Death benefits other than life insurance |
| B <input type="checkbox"/> Life insurance | H <input type="checkbox"/> Long-term disability | M <input type="checkbox"/> Code section 120 (group legal services plan) |
| C <input type="checkbox"/> Supplemental unemployment | I <input type="checkbox"/> Severance pay | N <input type="checkbox"/> Code section 125 (cafeteria plan) |
| D <input type="checkbox"/> Dental | J <input type="checkbox"/> Apprenticeship and training | O <input type="checkbox"/> Code section 127 (educational assistance plan) |
| E <input type="checkbox"/> Vision | | P <input type="checkbox"/> Other (specify) _____ |

(ii) If you checked M, N, or O, check if plan is: funded or unfunded

6b Pension benefit plan (plan numbers 001 through 500) must check applicable items in (i) through (vii) and answer 6c through 6f.

(i) Defined benefit plan

(ii) Defined contribution plan—(indicate type of defined contribution): (A) Profit-sharing (B) Stock bonus (C) Target benefit (D) Other money purchase (E) Other (specify) ▶ _____

(iii) Defined benefit plan with benefits based partly on balance of separate account of participant (Code section 414(k))

(iv) Annuity arrangement of certain exempt organizations (Code section 403(b)(1))

(v) Custodial account for regulated investment company stock (Code section 403(b)(7))

(vi) Pension plan utilizing individual retirement accounts or annuities (described in Code section 408) as the sole funding vehicle for providing benefits

(vii) Other (specify) ▶ _____

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Date ▶ _____ Signature of employer/plan sponsor ▶ _____

Date ▶ _____ Signature of plan administrator ▶ _____

6c Other plan features: (i) ESOP (ii) Leveraged ESOP (iii) Participant-directed account plan
 (iv) Pension plan maintained outside the United States (v) Master trust (see instructions)
 (vi) 103-12 investment entity (see instructions) (vii) Common/Collective trust (viii) Pooled separate account

| | Yes | No |
|--|-----|----|
| | | |
| | | |
| | | |

d Single-employer plans enter the tax year end of the employer in which this plan year ends ► Month _____ Day _____ Year _____

e Is the employer a member of an affiliated service group?

f Does this plan contain a cash or deferred arrangement described in Code section 401(k)?

| | | |
|----------|--|--|
| e | | |
| f | | |

7a Total participants: (i) Beginning of plan year _____ (ii) End of plan year _____

b (i) Were any participants in the pension benefit plan separated from service with a deferred vested benefit for which a Schedule SSA (Form 5500) is required to be attached?
 (ii) If "Yes," enter the number of separated participants required to be reported ► _____

| | | |
|------------|--|--|
| | | |
| (i) | | |

8a Were any plan amendments adopted during the plan year?

b Did any amendment result in the retroactive reduction of accrued benefits for any participant?

c Enter the date the most recent amendment was adopted . . . ► Month _____ Day _____ Year _____

d If a is "Yes," did any amendment change the information contained in the latest summary plan descriptions or summary description of modifications available at the time of the amendment?

e Has a summary plan description or summary description of modifications that reflects the plan amendments referred to in d been furnished to participants and filed with the Department of Labor?

| | | |
|----------|--|--|
| a | | |
| b | | |
| | | |
| d | | |
| e | | |

9a Was this plan terminated during this plan year or any prior plan year? If "Yes," enter year ► _____

b Were all plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of PBGC?

c Was a resolution to terminate this plan adopted during this plan year or any prior plan year?

d If a or c is "Yes," have you received a favorable determination letter from IRS for the termination?

e If d is "No," has a determination letter been requested from IRS?

f If a or c is "Yes," have participants and beneficiaries been notified of the termination or the proposed termination?

g If a is "Yes" and the plan is covered by PBGC, is the plan continuing to file a PBGC Form 1 and pay premiums until the end of the plan year in which assets are distributed or brought under the control of PBGC?

h During this plan year, did any trust assets revert to the employer for which the Code section 4980 excise tax is due?

i If h is "Yes," enter the amount of tax paid with your Form 5330 ► _____

| | | |
|-----------|--|--|
| 9a | | |
| b | | |
| c | | |
| d | | |
| e | | |
| f | | |
| g | | |
| h | | |

10a Was this plan merged or consolidated into another plan(s), or were assets or liabilities transferred to another plan(s) since the end of the plan year covered by the last return/report Form 5500 or 5500-C which was filed for this plan (or during this plan year if this is the initial return/report)?

If "Yes," identify the other plan(s): _____

c Employer identification number(s) _____

d Plan number(s) _____

b Name of plan(s) ► _____

e Has Form 5310 been filed? Yes No

| | | |
|------------|--|--|
| 10a | | |
|------------|--|--|

11 Enter the plan funding arrangement code (see instructions) ► _____

12 Enter the plan benefit arrangement code (see instructions) ► _____

13 Is this a plan established or maintained pursuant to one or more collective bargaining agreements?

14 If any benefits are provided by an insurance company, insurance service, or similar organization, enter the number of Schedules A (Form 5500), Insurance Information, that are attached. If none, enter "-0-" ► _____

| | Yes | No |
|-----------|-----|----|
| 13 | | |
| 14 | | |

Welfare Plans Do Not Complete Items 15 Through 28. Skip to item 29.

15a If this is a defined benefit plan, is it subject to the minimum funding standards for this plan year?

If "Yes," attach Schedule B (Form 5500).

b If this is a defined contribution plan, i.e., money purchase or target benefit, is it subject to the minimum funding standards (if a waiver was granted, see instructions)?

If "Yes," complete (i), (ii), and (iii) below:

(i) Amount of employer contribution required for the plan year under Code section 412

(ii) Amount of contribution paid by the employer for the plan year

Enter date of last payment by employer ► Month _____ Day _____ Year _____

(iii) If (i) is greater than (ii), subtract (ii) from (i) and enter the funding deficiency here. Otherwise, enter zero. (If you have a funding deficiency, file Form 5330.)

| | | |
|-------|----|--|
| (i) | \$ | |
| (ii) | \$ | |
| (iii) | \$ | |

| | | |
|----------|--|--|
| a | | |
| b | | |

16 Has the plan been top-heavy at any time beginning with the 1984 plan year?

17 Has the plan accepted any transfers or rollovers with respect to a participant who has attained age 70½?

| | | |
|-----------|--|--|
| 16 | | |
| 17 | | |

| | | Yes | No | |
|--------------|--|-----|---------------|--------|
| 18a | If the plan distributed any annuity contracts this year, did these contracts contain a requirement that the spouse consent before any distributions under the contract are made in a form other than a qualified joint and survivor annuity? | | | |
| b | Did the plan make distributions to participants or beneficiaries in a form other than a qualified joint and survivor annuity (a life annuity if a single person) or qualified preretirement survivor annuity (exclude deferred annuity contracts)? | | | |
| c | Did the plan make distributions or loans to married participants and beneficiaries without the required consent of the participant's spouse? | | | |
| d | Upon plan amendment or termination, do the accrued benefits of every participant include the subsidized benefits that the participant may become entitled to receive subsequent to the plan amendment or termination? | | | |
| 19 | Were distributions made in accordance with the requirements of Code section 417(e)? (See instructions.) | | | |
| 20 | Have any contributions been made or benefits accrued in excess of the Code section 415 limits, as amended by the Tax Reform Act of 1986? | | | |
| 21 | Has the plan made the required distributions in 1988 under Code section 401(a)(9)? | | | |
| 22a | Does the plan satisfy the percentage test of Code section 410(b)(1)(A)? If a is "Yes," complete b through i. If "No," complete only b and c below and see Specific Instructions. | | Number | |
| b (i) | Number of employees who are aggregated with employees of the employer as a result of being an affiliated service group under Code section 414(b), (c), or (m) | | | |
| (ii) | Number of individuals who performed services as leased employees under Code section 414(n) including leased employees of employers in (i) | | | |
| c | Total number of employees (including any employees aggregated in b) | | | |
| d | Number of employees excluded under the plan because of (i) minimum age or years of service, (ii) employees on whose behalf retirement benefits were the subject of collective bargaining, or (iii) nonresident aliens who received no earned income from United States sources | | | |
| e | Total number of employees not excluded (subtract d from c) | | | |
| f | Employees ineligible (specify reason) | | | |
| g | Employees eligible to participate (subtract f from e) | | | |
| h | Employees eligible but not participating | | | |
| i | Employees participating (subtract h from g) | | | |
| 23a | Is it intended that this plan qualify under Code section 401(a)? If "Yes," complete b and c. | Yes | No | |
| b | Enter the date of the most recent IRS determination letter—Month _____ Year _____ | | | |
| c | Is a determination letter request pending with IRS? | | | |
| 24a | If this is a plan with Employee Stock Ownership features, was a current appraisal of the value of the stock made immediately before any contribution of stock or the purchase of the stock by the trust for the plan year covered by this return/report? | | | |
| b | If a is "Yes," was the appraisal made by an unrelated third party? | | | |
| 25 | Is this plan integrated with social security or railroad retirement? | | | |
| 26 | Does the employer/sponsor listed in 1a of this form maintain other qualified pension benefit plans? If "Yes," enter the total number of plans including this plan ► | | | |
| 27 | Is this plan an adoption of a master, prototype or uniform plan? Indicate which type by checking the appropriate box: a <input type="checkbox"/> Master b <input type="checkbox"/> Prototype plan c <input type="checkbox"/> Uniform plan | | | |
| 28a | Is the plan covered under the Pension Benefit Guaranty Corporation termination insurance program? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not determined | | | |
| b | If a is "Yes" or "Not determined," enter the employer identification number and the plan number used to identify it. Employer identification number ► Plan number ► | | | |
| 29 | During the plan year: | Yes | No | Amount |
| 29a | Was this plan covered by a fidelity bond? | | | |
| b | Was there any loss to the plan, whether or not reimbursed, caused by fraud or dishonesty? | | | |
| c | Was there any sale, exchange, or lease of any property between the plan and the employer, any fiduciary, any of the five most highly paid employees of the employer, any owner of a 10% or more interest in the employer, or relatives of any such persons? | | | |
| d | Was there any loan or extension of credit by the plan to the employer, any fiduciary, any of the five most highly paid employees of the employer, any owner of a 10% or more interest in the employer, or relatives of any such persons? | | | |
| e | Did the plan acquire or hold any employer security or employer real property? | | | |
| f | Has the plan granted an extension on any delinquent loan owed to the plan? | | | |
| g | Has the employer owed contributions to the plan which are more than 3 months overdue? | | | |
| h | Were any loans by the plan or fixed income obligations due the plan classified as uncollectible or in default as of the close of the plan year? | | | |

| | Yes | No | Amount |
|--|-----|----|--------|
| i Has any plan fiduciary had a financial interest in excess of 10% in any party providing services to the plan or received anything of value from any such party? | | | |
| j Did the plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interests? | | | |
| k Did the plan at any time engage in any transaction or series of related transactions involving 20% or more of the current value of plan assets? | | | |
| l Were there any noncash contributions made to the plan whose value was set without an appraisal by an independent third party? | | | |
| m Were there any purchases of nonpublicly traded securities by the plan whose value was set without an appraisal by an independent third party? | | | |
| n Has the plan failed to provide any benefit when due under the terms of the plan because of insufficient assets? | | | |

30 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions. Do not enter the value of that portion of an insurance contract which guarantees during this plan year to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar.

| | (a) Beginning of year | (b) End of year |
|---|-----------------------|-----------------|
| Assets | | |
| a Cash | | |
| b Receivables | | |
| c Investments: | | |
| (i) U.S. Government securities | | |
| (ii) Corporate debt and equity instruments | | |
| (iii) Real estate and mortgages (other than to participants) | | |
| (iv) Loans to participants: | | |
| A Mortgages | | |
| B Other | | |
| (v) Other | | |
| (vi) Total investments (add (i) through (v)) | | |
| d Buildings and other property used in plan operations | | |
| e Other assets | | |
| f Total assets | | |
| Liabilities | | |
| g Payables | | |
| h Acquisition indebtedness | | |
| i Other liabilities | | |
| j Total liabilities | | |
| k Net assets (f minus j) | | |

31 Plan income, expenses, and changes in net assets for the plan year. Include all income and expenses of the plan including any trust(s) or separately maintained fund(s) and payments/receipts to/from insurance carriers.

| | (a) Amount | (b) Total |
|--|------------|-----------|
| Income | | |
| a Contributions received or receivable in cash from: | | |
| (i) Employer(s) (including contributions on behalf of self-employed individuals) | | |
| (ii) Employees | | |
| (iii) Others | | |
| b Noncash contributions | | |
| c Earnings from investments (interest, dividends, rents, royalties) | | |
| d Net realized gain (loss) on sale or exchange of assets | | |
| e Other income (specify) ▶ | | |
| f Total income (add a through e) | | |
| Expenses | | |
| g Distribution of benefits and payments to provide benefits: | | |
| (i) Directly to participants or their beneficiaries | | |
| (ii) Other | | |
| h Administrative expenses (salaries, fees, commissions, insurance premiums) | | |
| i Other expenses (specify) ▶ | | |
| j Total expenses (add g through i) | | |
| k Net income (loss) (subtract j from f) | | |