

(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.

This Form is Open to Public Inspection

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

For the calendar plan year 1987 or fiscal plan year beginning _____, 1987, and ending _____, 19_____.

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, including those described in Code section 6039D, need only complete certain items or may not be required to file—see instructions "What To File."

Keogh (HR 10) plans must check the box in item 5a(iii).

One-participant plans file Form 5500EZ for 1987 (see page 1 of the instructions).

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.

Check this box if an extension of time to file this return is attached

Table with 2 columns: Use IRS label. Other-wise, please print or type. and 2 columns of questions (1a-1c, 2a-2c) regarding plan sponsor and administrator information.

3 Is the name, address, and employer identification number (EIN) of 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.

a Sponsor EIN _____
b Administrator EIN _____
c If 3a 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 Single-employer plan
b Plan of controlled group of corporations or common control employers
c Multiemployer plan
d Multiple-employer-collectively-bargained plan
e Multiple-employer plan (other)

5a (i) Name of plan _____
(ii) Check if name of plan changed since the last return/report.
(iii) Check this box if this is a Keogh (HR 10) plan.
5b Effective date of plan _____
5c Enter three-digit plan number _____

6a Welfare benefit plan (Plan numbers 501 through 999) must check applicable items (i) through (vii) and 6c:
(i) Health insurance (ii) Life insurance (iii) Supplemental unemployment (iv) Other (specify) _____
(v) Code section 120 (group legal services plan) (vi) Code section 125 (cafeteria plan)
(vii) Code section 127 (educational assistance program)

If you checked (v), (vi), or (vii), check if: funded, or unfunded.

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

(i) Defined benefit plan—(indicate type of defined benefit plan below):
(A) Fixed benefit (B) Unit benefit (C) Flat benefit (D) Other (specify) _____
(ii) Defined contribution plan—(Indicate type of defined contribution plan): (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) Thrift-savings (ii) Participant-directed account plan (iii) Pension plan maintained outside the United States (see instructions) (iv) Master trust (see instructions)

(v) 103-12 investment entity (see instructions)

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)?

Table with 2 columns: Yes, No. Rows 6e, f.

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

b (i) Was any pension benefit plan participant(s) 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

Table with 2 columns: Yes, No. Rows 7a, 7b.

8 Plan information. You must complete a, c and d (welfare plans do NOT complete b(ii)):

a Were any plan amendments to this plan adopted 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)?

b If "Yes," (i) And if any amendments have resulted in a change in the information contained in a summary plan description or previously furnished summary description of modifications:

(A) Have summary descriptions of the changes been sent to participants?

(B) Have summary descriptions of the changes been filed with DOL?

(ii) Does any such amendment result in the reduction of the accrued benefit of any participant under the plan?

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

d (i) Has a summary plan description been filed with DOL for this plan?

(ii) If (i) is "Yes," what was the employer identification number and the plan number used to identify it?

Employer identification number

Plan number

Table with 2 columns: Yes, No. Rows 8a, b(i)(A), (i)(B), (ii), d.

9 Plan termination information:

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

b If "Yes," were all trust assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the Pension Benefit Guaranty Corporation (PBGC)?

c 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?

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

e If d is "Yes," enter the amount of tax paid with your Form 5330

Table with 2 columns: Yes, No. Rows 9a, b, c, d.

10a Was this plan merged or consolidated into another plan, or were assets or liabilities transferred to another plan 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

11 Indicate funding arrangement:

a Trust b Fully insured c Combination d Other (specify)

e If b or c is checked, enter the number of Schedules A (Form 5500) which are attached

12a Is the plan covered under the Pension Benefit Guaranty Corporation termination insurance program? Yes No 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

13 Complete both 13a and b:

a Is the plan insured by a fidelity bond?

(i) If "Yes," enter name of surety company

(ii) Amount of bond coverage

b Was any loss discovered since the last return/report Form 5500 or 5500-C was filed for this plan (or during this plan year if this is the initial return/report)?

Table with 2 columns: Yes, No. Rows 13a, b.

14a 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 money purchase or target benefit plan, 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

b(i) \$

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

(ii) \$

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.)

(iii) \$

Table with 2 columns: Yes, No. Rows 14a, b.

15 Plan assets and liabilities at the beginning and end of the current plan year (list all assets and liabilities at current value). A fully insured welfare or a pension plan with no trust and which is funded entirely by allocated insurance contracts which fully guarantee the amount of benefit payments should check the box and **not** complete the rest of this item ▶

Note: Include all plan assets and liabilities of a trust or separately maintained fund. If more than one trust/fund, report on a combined basis. Include all insurance values except for the value of that portion of an allocated insurance contract which fully guarantees the amount of benefit payments. Round off amounts to nearest dollar. If you have no assets to report enter "-0-" on line 15g.

Assets		(a) Beginning of year	(b) End of year
a Cash—			
(i) Interest bearing	a (i)		
(ii) Noninterest bearing	(ii)		
(iii) Total cash (add (i) and (ii))	(iii)		
b Receivables	b		
c Investments—			
(i) Government securities	c (i)		
(ii) Pooled funds/mutual funds	(ii)		
(iii) Corporate (debt and equity instruments)	(iii)		
(iv) Value of interest in master trust	(iv)		
(v) Value of interest in 103-12 investment entities	(v)		
(vi) Real estate and mortgages	(vi)		
(vii) Other	(vii)		
(viii) Total investments (add (i) through (vii))	(viii)		
d Building and other depreciable property used in plan operation	d		
e Unallocated insurance contracts	e		
f Other assets	f		
g Total assets (add a(iii), b, c(viii), d, e, and f)	g		
Liabilities and Net Assets			
h Payables	h		
i Acquisition indebtedness	i		
j Other liabilities	j		
k Total liabilities (add h through j)	k		
l Net assets (subtract k from g)	l		

16 Plan income, expenses, and changes in net assets during the plan year. Include all income and expenses of a trust(s) or separately maintained fund(s), including any premium payments to insurance companies. Round off amounts to nearest dollar.

		(a) Amount	(b) Total
a Contributions received or receivable in cash from:			
(i) Employer(s) (including contributions on behalf of self-employed individuals)	a (i)		
(ii) Employees	(ii)		
(iii) Others	(iii)		
b Noncash contributions	b		
c Earnings from investments (interest, dividends, rents, royalties)	c		
d Net realized gain (loss) on sale or exchange of assets	d		
e Other income (specify) ▶	e		
f Total income (add a through e)	f		
g Distribution of benefits and payments to provide benefits:			
(i) Directly to participants or their beneficiaries	g (i)		
(ii) To insurance carrier or similar organization for provision of benefits (including prepaid medical plans)	(ii)		
(iii) To other organizations or individuals providing welfare benefits	(iii)		
h Interest expense	h		
i Administrative expenses (salaries, fees, commissions, insurance premiums)	i		
j Other expenses (specify) ▶	j		
k Total expenses (add g through j)	k		
l Net income (subtract k from f)	l		
m Changes in net assets:			
(i) Unrealized appreciation (depreciation) of assets	m (i)		
(ii) Net investment gain (or loss) from all master trust investment accounts	(ii)		
(iii) Net investment gain (or loss) from all 103-12 investment entities	(iii)		
(iv) Other changes (specify) ▶	(iv)		
n Net increase (decrease) in net assets for the year (add l and m)			n
o Net assets at beginning of year (line 15l, column (a))			o
p Net assets at end of year (add n and o) (equals line 15l, column (b))			p

17 As of the end of the plan year:			
a What percentage of plan assets are loaned to a party-in-interest?	a		%
b What percentage of plan assets are invested in securities issued by a party-in-interest?	b		%
c What percentage of plan assets are invested in real estate which is leased by a party-in-interest?	c		%
18 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):		Yes	No
a Has there been a termination in the appointment of any person listed in b below?		a	
b If a is "Yes," check the appropriate box(es) and provide the name, address, and telephone number of the person(s) whose appointment has been terminated and an explanation for the termination (see instructions): (i) <input type="checkbox"/> Trustee (ii) <input type="checkbox"/> Accountant (iii) <input type="checkbox"/> Insurance carrier (iv) <input type="checkbox"/> Enrolled actuary (v) <input type="checkbox"/> Administrator (vi) <input type="checkbox"/> Investment manager (vii) <input type="checkbox"/> Custodian ▶			
c Have there been any outstanding material disputes or matters of disagreement concerning the above terminations? (See instructions.)		c	
d Has the plan used the services of a contract administrator? If "Yes," enter the contract administrator's name and employer identification number (see instructions) ▶		d	
e Indicate the amount of the plan's administrative expenses for the: (i) Preceding year ▶ \$ (ii) Second preceding year ▶ \$		e	
f Have any insurance policies or annuities been replaced?		f	
g Was the plan funded with: (i) <input type="checkbox"/> Individual policies or annuities (ii) <input type="checkbox"/> Group policies or annuities (iii) <input type="checkbox"/> Both		g	
19 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):			
a Other than transactions described in the exceptions outlined in the instructions, were there any transactions, directly or indirectly, between the plan and a party-in-interest? If "Yes," see specific instructions.		a	
b Has the plan granted an extension on any loan for which, before the granting of an extension, it has not received all the principal and interest payments due under the terms of the loan?		b	
c Has the plan granted an extension of time or renewal for the payment of any obligation owed to it which amounts to more than 10% of the plan assets?		c	
20 As of the end of any plan year 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 as of the end of this plan year if this is the initial return/report):			
a Did the plan have investments of the type reportable under item 15c(vi) or (vii) which in the aggregate in either category exceeded 15% of plan assets?		a	
b Did the plan have loans outstanding or investments in a single enterprise (other than the United States Government) which exceeded 15% of plan assets?		b	
21 During the plan year covered by this return:			
a Did any plan fiduciary who is an officer or an employee of the plan sponsor receive compensation from the plan for his or her services to the plan?		a	
b Did the plan acquire any qualifying employer security or qualifying employer real property when immediately after such acquisition the aggregate fair market value of employer securities and employer real property held by the plan exceeded 10% of the fair market value of the plan assets?		b	
c Has any plan fiduciary had either a financial interest worth more than \$1,000 in any party providing services to the plan or received anything of value from any party providing services to the plan?		c	
d Has any employer owed the plan contributions which were more than 3 months past due under the terms of the plan?		d	
e Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year, or classified as uncollectable?		e	
f Were any leases to which the plan was a party in default or classified as uncollectable?		f	
22 Who is the plan's designated agent for legal process? ▶			
23 Give the name and address of each fiduciary (including trustees) to the plan ▶			
24 Is this plan an adoption of any of the plans below? (If "Yes," check appropriate box and enter IRS serial number)		24	
a <input type="checkbox"/> Master/prototype, or b <input type="checkbox"/> Uniform Enter the eight-character IRS letter serial number (see instructions) ▶			
25a Is this plan integrated with social security?		a	
b Is it intended that this plan qualify under Code section 401(a)?		b	
c If b is "Yes," has this plan received a determination letter from the IRS?		c	
d Does the employer/sponsor listed in item 1a of this form maintain other qualified pension benefit plans? If "Yes," list the number of plans including this plan ▶		d	

		Yes	No
26 Information about employees of employer at end of the plan year:			
a Does the plan satisfy the percentage tests of Code section 410(b)(1)(A)? If "No," complete only b below and see Specific Instructions	a		
b Total number of employees	b		
c 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 (iii) Nonresident aliens who receive no earned income from United States sources (iv) Total excluded (add (i), (ii), and (iii))	c(i)		
	(ii)		
	(iii)		
	(iv)		
d Total number of employees not excluded (subtract c(iv) from b)	d		
e Employees ineligible (specify reason) ► ----- -----	e		
f Employees eligible to participate (subtract e from d)	f		
g Employees eligible but not participating	g		
h Employees participating (subtract g from f)	h		
27 Vesting (check only one box to indicate the vesting provisions of the plan):			
a Full and immediate vesting, or full vesting within 3 years	a		
b No vesting in years 1 through 9, and full vesting after the 10th year of service	b		
c For each year of employment, beginning with the 4th year, vesting equal to 40% after 4 years of service, 5% additional for the next 2 years, and 10% additional for each of the next 5 years	c		
d 100% vesting within 5 years after contributions are made (class year plan only)	d		
e Other vesting	e		
		Yes	No
28a Did the employer receive plan assets (including a return of contributions) since 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)?		a	
b If this is a defined benefit plan which provides for annual automatic increases in the maximum dollar limitations under Code section 415, does the plan provide that any such increase is effective no earlier than the calendar year for which IRS determines that increase under Code section 415(d)?		b	
c (i) Is this a plan with Employee Stock Ownership (ESOP) features?		c(i)	
(ii) If "Yes," were all valuations of employer stock, for the plan year covered by this return/report, made by an independent appraiser?		(ii)	
29 Have any individuals performed services as a leased employee for any employer covered by this plan or for any other employer who is aggregated under section 414(b), (c), or (m) with any employer covered by this plan? If "Yes," see instructions for completing item 26.		29	
30a Is this plan a top-heavy plan within the meaning of Code section 416 for this plan year?		a	
b If a is "Yes," complete (i), (ii), and (iii) below:			
(i) Has the plan complied with the vesting requirements of Code section 416(b)?		b(i)	
(ii) Has the plan complied with the minimum benefit requirements of Code section 416(c)?		(ii)	
(iii) Has the plan complied with the limitation on compensation of Code section 416(d)?		(iii)	
31a If the plan (including terminating plans) distributed any annuity contracts this year, did these contracts contain a requirement that the spouse consent before any distributions under the contract are made?		a	
b Did the plan make distributions to participants or spouses in a form other than a qualified joint and survivor annuity (a life annuity if a single person) or qualified preretirement survivor annuity or life annuity (exclude deferred annuity contracts)?		b	
c Did the plan make distributions or loans to married participants and beneficiaries without the required consent of the participant's spouse?		c	
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?		d	
32 Were distributions made in accordance with the requirements of Code section 417(e)? (See instructions.)		32	
33 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?		33	
34 Has the plan made the required distributions in 1987 under Code 401(a)(9)?		34	

If additional space is required for any item, attach additional sheets the same size as this form.