

**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, 5500-C/R, or 5500-EZ if applicable.**
▶ **See separate instructions.**

OMB No. 1210-0016

1994

**This Form Is Open to
Public Inspection
(except when attached to
Form 5500-EZ)**

For calendar plan year 1994 or fiscal plan year beginning _____, 1994, and ending _____, 19

▶ **Please complete every item on this form. If an item does not apply, enter "N/A."** ▶ **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.**

Name of employer/plan sponsor as shown on line 1a of Form 5500, 5500-C/R, or 5500-EZ	Employer identification number
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Name of plan	Three-digit plan number ▶	Yes	No
1 Has a waiver of a funding deficiency for this plan year been approved by the IRS? If "Yes," attach a copy of the IRS approval letter.			
2 Is a waived funding deficiency of a prior plan year being amortized in this plan year?			
3 Have any of the periods of amortization for charges described in Code section 412(b)(2)(B) been extended by the IRS? If "Yes," attach a copy of the IRS approval letter.			
4a Was the shortfall funding method the basis for this plan year's funding standard account computations?			
b Is this plan a multiemployer plan which is, for this plan year, in reorganization as described in Code section 418 or ERISA section 4241? If "Yes," you are required to attach the information described in the instructions			
5 Has a change been made in funding method for this plan year? If "Yes," attach either a copy of the letter showing the IRS approval or state the applicable Revenue Procedure authorizing approval if used.			
6 Operational information: a Enter the most recent actuarial valuation date ▶ Month Day Year			
b Has any pre-participation service been excluded in current liability calculations? ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No			
c Current value of the assets accumulated in the plan as of the beginning of this plan year ▶			
d Current liability as of beginning of plan year:	(1) No. of Persons	(2) Vested Benefits	(3) Total Benefits
	(i) For retired participants and beneficiaries receiving payments		
	(ii) For terminated vested participants		
	(iii) For active participants		
	(iv) Total		
e Expected current liability increase as of: Month Day Year attributable to benefits accruing during the plan year			
f Expected benefit payments			
g (i) Is line 6c (current value of assets) less than 70% of the total current liability on line 6d(iv), column (3)? <input type="checkbox"/> Yes <input type="checkbox"/> No (ii) If line 6g(i) is "Yes," enter the percentage ▶			

7 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
Total . . . ▶					

Statement by Enrolled Actuary (see instructions before signing):
To the best of my knowledge, the information supplied in this schedule and on the accompanying statements, 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 _____ Print or type name of actuary	Date Year certified <input style="width:30px;" type="text"/> <input style="width:30px;" type="text"/> No. <input style="width:30px;" type="text"/> <input style="width:30px;" type="text"/> <input style="width:30px;" type="text"/> Most recent enrollment number
Firm name and address _____	Telephone number (including area code) _____

8 Funding standard account and other information:		
a Accrued liability as determined for funding standard account as of: Month Day Year		8a
b Value of assets as determined for funding standard account as of: Month Day Year		8b
c Unfunded liability for spread-gain methods with bases as of: Month Day Year		8c
d (i) Actuarial gains or (losses) for period ending: Month Day Year		d(i)
(ii) Shortfall gains or (losses) for period ending: Month Day Year		d(ii)
e Amount of contribution certified by the actuary as necessary to reduce the funding deficiency to zero, from line 9o or line 10h (or the attachment for line 4b if required).		8e
9 Funding standard account statement for this plan year ending: Month Day Year		
Charges to funding standard account:		
a Prior year funding deficiency, if any		9a
b Employer's normal cost for plan year as of: Month Day Year		9b
c Amortization charges: Balance		
(i) Funding waivers (outstanding balance as of: Mo. Day ... Yr. ▶ \$	I(i)	c(i)
(ii) Other than waivers (outstanding balance as of: Mo. Day ... Yr. ▶ \$	I(ii)	c(ii)
d Interest as applicable on lines 9a, 9b, and 9c		9d
e Additional funding charge, if applicable. See line 13, page 3		9e
f Additional interest charge due to late quarterly contributions		9f
g Total charges. Add lines 9a through 9f		9g
Credits to funding standard account:		
h Prior year credit balance, if any		9h
i Employer contributions. Total from column (b) of line 7		9i
j Amortization credits (outstanding balance as of: Month Day Year ▶ \$		9j
k Interest as applicable to end of plan year on lines 9h, 9i, and 9j		9k
l Miscellaneous credits:		
(i) FFL credit before reflecting 150% of current liability component	I(i)	
(ii) Additional credit due to 150% of current liability component	I(ii)	
(iii) Waived funding deficiency	I(iii)	
(iv) Total		9l(iv)
m Total credits. Add lines 9h through 9l		9m
Balance:		
n Credit balance: if line 9m is greater than line 9g, enter the difference		9n
o Funding deficiency: if line 9g is greater than line 9m, enter the difference.		9o
Reconciliation:		
p Current year's accumulated reconciliation account:		
(i) Due to additional funding charge as of the beginning of the plan year	p(i)	
(ii) Due to additional interest charges as of the beginning of the plan year	p(ii)	
(iii) Due to waived funding deficiency:		
(a) Reconciliation outstanding balance as of: Month Day Year	(iii)(a)	
(b) Reconciliation amount. Line 9c(i) balance minus line 9p(iii)(a)	(iii)(b)	
(iv) Total as of: Month Day Year ▶		p(iv)
10 Alternative minimum funding standard account (omit if not used):		
a Was the entry age normal cost method used to determine entries in line 9, above. <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "No," do not complete lines 10b through 10h.		
b Prior year alternate funding deficiency, if any		10b
c Normal cost		10c
d Excess, if any, of value of accrued benefits over market value of assets		10d
e Interest on lines 10b, 10c, and 10d		10e
f Employer contributions. Total from columns (b) of line 7.		10f
g Interest on line 10f		10g
h Funding deficiency: if the sum of lines 10b through 10e is greater than the sum of lines 10f and 10g, enter difference		10h

11 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** Other (specify) ▶

12 Checklist of certain actuarial assumptions:

	Pre-retirement			Post-retirement		
a Rates specified in insurance or annuity contracts	12a	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
b Mortality table code:	b(i)					
(i) Males	b(ii)					
(ii) Females						
c Interest rate:	c(i)					%
(i) Current liability	c(ii)					%
(ii) All other calculated values	12d					
d Retirement age	12e					%
e Expense loading						%
f Annual withdrawal rate:		Male	Female			
(i) Age 25	f(i)					
(ii) Age 40	f(ii)					
(iii) Age 55	f(iii)					
g Ratio of salary at normal retirement to salary at:	g(i)					%
(i) Age 25	g(ii)					%
(ii) Age 40	g(iii)					%
(iii) Age 55						%
h Estimated investment return on actuarial value of plan assets for the year ending on the valuation date	12h					%

13 Additional Required Funding Charge—Multiemployer plans or plans with NO unfunded current liability or plans with 100 or fewer participants, check the box at the right and do not complete lines 13a through 13r below

a Current liability as of valuation date	13a	
b Adjusted value of assets as of valuation date. Subtract line 9h from line 8b	13b	
c Funded current liability percentage. Divide line 13b by 13a and multiply by 100	13c	. %
d Unfunded current liability as of valuation date. Subtract line 13b from line 13a	13d	
e Outstanding balance of unfunded old liability as of valuation date	13e	
f Liability attributable to any unpredictable contingent event benefit	13f	
g Unfunded new liability. Subtract the total of lines 13e and 13f from 13d	13g	
h Unfunded new liability amount (. % of line 13g)	13h	
i Unfunded old liability amount	13i	
j Deficit reduction contribution. Add lines 13h and 13i	13j	
k Net amortization charge for certain bases	13k	
l Unpredictable contingent event amount:		
(i) Benefits paid during year attributable to unpredictable contingent event	l(i)	
(ii) Unfunded current liability percentage. Subtract the percentage on line 13c from 100%	l(ii)	. %
(iii) Transition percentage	l(iii)	. %
(iv) Enter the product of lines 13l(i), 13l(ii), and 13l(iii)	l(iv)	
(v) Amortization of all unpredictable contingent event liabilities	l(v)	
(vi) Enter the greater of line 13l(iv) or line 13l(v)	l(vi)	
m Additional funding charge as of valuation date (excess of line 13j over line 13k (if any) plus line 13l(vi))	13m	
n Assets needed to increase current liability percentage to 100% (line 13d)	13n	
o Smaller of line 13m or line 13n	13o	
p Interest adjustment	13p	
q Additional funding charge. Add lines 13o and 13p	13q	
r Adjustment for plans with more than 100 but less than 150 participants (. % of line 13q)	13r	

14 Has this form been prepared and signed subject to the qualification under Income Tax Regulations section 301.6059-1(d)(5)? (See instructions.) ▶ Yes No