## Attention:

- Telephone requests for the 2007 Form 5500-series forms, schedules, and instructions will not be filled until October 16, 2007.
- Requests for the 2007 Form 5500-series products can be made on the Internet (see below) beginning October 16, 2007. Requests made prior to that date will be filled with the 2006 version of the products.

The product you are about to view is provided for information purposes and should not be reproduced on personal computer printers by individual taxpayers for filing.

The Forms 5500 and 5500-EZ (and related schedules) are printed on special paper with dropout ink so they can be processed by the computerized processing system "EFAST." These forms and schedules may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS form number.

Note: You can also use the Internet link Forms and Publications by U.S. Mail to request a limited number of these forms and schedules.

Check the Department of Labor's website at www.efast.dol.gov for additional information concerning the processing system, electronic filing, software, and "non-standard" filings.

| SCHEDULE B <br> (Form 5500) | Actuarial Information | Official Use Only <br> OMB No. 1210-0110 |
| :---: | :---: | :---: |
| Department of the Treasury Internal Revenue Service | 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 | $2007$ |
| Employee Benefits Security Administration <br> Pension Benefit Guaranty Corporation | Internal Revenue Code, referred to as the Code. <br> Attach to Form 5500 or $5500-E Z$ if applicable. <br> See separate instructions. | This Form is Open to Public Inspection (except when attached to Form 5500-EZ). |
| calendar plan year 2007 fiscal plan year beginning | and ending | $\bigcirc$ |

## - 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 $\begin{aligned} & \text { Three-digit } \\ & \text { plan number }\end{aligned}$

D Employer Identification Number
C Plan sponsor's name as shown on line 2a of Form 5500 or $5500-E Z$

E Type of plan:
(1) Multiemployer
(2)
Single-employer
(3)
Multiple-employer
100 or fewer participants in prior plan year

## Part I Basic Information (To be completed by all plans)

1a Enter the actuarial valuation date:

b Assets:
(1) Current value of assets $\qquad$
(2) Actuarial value of assets for funding standard account.


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 <br> SIGN HERE


Type or print


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) 2007


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

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) $\qquad$
(d) Expected release from "RPA '94" current liability for the plan year. $\qquad$
(3) Expected plan disbursements for the plan year
.........
2 Operational information as of beginning of this plan year:
a Current value of the assets (see instructions) $\qquad$
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 $2 a$ by line $2 b(4)$, column (3), is less than $70 \%$, enter such percentage....


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

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(c) Amount paid by employees

## 3 Totals

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

5 Actuarial costmethod 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) |

5 i Has a change been made in funding method for this plan year? $\qquad$
j If line $i$ is "Yes," was the change made pursuant to Revenue Procedure 2000-40? $\qquad$
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 $\qquad$


6 Checklist of certain actuarial assumptions:
a Interest rate for "RPA '94" current liability $\qquad$
b Weighted average retirement age $\qquad$
c Rates specified in insurance or annuity contracts $\qquad$
d Mortality table code for valuation purposes:
(1) Males $\qquad$
(2) Females $\qquad$


Pre-retirement
e Valuation liability interest rate $\qquad$
f Expense loading $\qquad$
g Annual withdrawal rates:
(1) Age 25 $\qquad$
(2) Age 40
(3) Age 55 . $\qquad$
h Salary scale $\qquad$

i Estimated investment return on actuarial value of assets for year ending on the valuation date
j Estimated investment return on current value of assets for year ending on the valuation date $\qquad$
(3) Amortization Charge/Credit


(1) Type of Base
(2) Initial Balance

7 New amortization bases established in the current plan year:

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 $\qquad$
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 $\qquad$ -
c Is the plan required to provide a Schedule of Active Participant Data? (see instructions) $\qquad$ If "Yes," attach schedule.
9 Funding standard account statement for this plan year:
Charges to funding standard account:
a Prior year funding deficiency, if any
b Employer's normal cost for plan year as of valuation date $\qquad$
c Amortization charges as of valuation date:
Outstanding Balance
(1) All bases except funding waivers
(2) Funding waivers

d Interest as applicable on line 9a, 9b, and 9c $\qquad$
e Additional interest charge due to late quarterly contributions, if applicable
f Adjusted additional funding charge from Part II, line 12q, if applicable ... N/A
g Total charges. Add lines ga through ff Credits to funding standard account:
h Prior year credit balance, if any $\qquad$
h Pioryear credit bonce it $\qquad$

i Employer contributions. Total from column (b) of line 3


## Outstanding Balance

j Amortization credits as of valuation date
k Interest as applicable to end of plan year on lines $9 \mathrm{~h}, 9 \mathrm{i}$, and 9 j $\qquad$
I Full funding limitation (FFL) and credits
(1) ERISA FFL (accrued liability FFL)
(2) "RPA '94" override ( $90 \%$ current liability FFL).
(3) FFL credit $\qquad$
m (1) Waived funding deficiency $\qquad$
(2) Other credits $\qquad$
n Total credits. Add lines 9 h through $9 \mathrm{k}, 91(3), 9 \mathrm{~m}(1)$, and $9 \mathrm{~m}(2)$ $\qquad$


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

p Funding deficiency: If line 9 g is greater than line $9 n$, enter the difference $\qquad$ ... Reconciliation account:
q Current year's accumulated reconciliation account:
(1) Due to additional funding charges as of the beginning of the plan year $\qquad$

(2) Due to additional interest charges as of the beginning of the plan year. $\qquad$
(3) Due to waived funding deficiencies:
(a) Reconciliation outstanding balance as of valuation date $\qquad$

(b) Reconciliation amount.

Line $9 \mathrm{c}(2)$ balance minus line $9 \mathrm{q}(3)(\mathrm{a}) \ldots$

(4) Total as of valuation date


10 Contribution necessary to avoid an accumulated funding deficiency. Enter the amount in line $9 p$ or the amount required under the alternative funding standard account if applicable $\qquad$

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 12 a is at least $90 \%$, go to line $12 q$ and enter -0 - If line 12 a is less than $80 \%$, go to line $12 b$. If line 12 a is at least $80 \%$ (but less than $90 \%$ ), see instructions and, if applicable, go to line 12 q and enter $-0-$. Otherwise, go to line $12 \mathrm{~b}, \ldots$.
b "RPA '94" current liability. Enter line 1d(2)(a)
c Adjusted value of assets (see instructions)

d Funded current liability percentage. Divide line 12c by 12 b and multiply by 100 ...
e Unfunded current liability. Subtract line 12c from line 12b $\qquad$
f Liability attributable to any unpredictable contingent event benefit $\qquad$
g Outstanding balance of unfunded old liability $\qquad$
h Unfunded new liability. Subtract the total of lines 12 f and 12 g from line 12 e . Enter -0-if negative $\qquad$ \% of line 12 h ) $\qquad$
j Unfunded old liability amount $\qquad$
k Deficit reduction contribution. Add lines 12i, 12j, and 1d(2)(b) $\qquad$


12 I Net charges in funding standard account used to offset the deficit reduction contribution. Enter a negative number if less than zero $\qquad$

m Unpredictable contingent event amount:
(1) Benefits paid during year attributable to unpredictable contingent event $\qquad$
$\square$
(2) Unfunded current liability percentage.

Subtract the percentage on line 12d from $100 \%$ $\qquad$ .
3) Enter the product of lines $12 m(1)$ and $12 m(2)$ $\qquad$
$\qquad$
(4) Amortization of all unpredictable contingent event liabilities $\qquad$
(5) "RPA '94" additional amount (see instructions)
(6) Enter the greatest of lines $12 m(3), 12 m(4)$, or $12 m(5)$ $\qquad$
n Preliminary additional funding charge: Enter the excess of line 12k over line 121 (if any), plus line $12 \mathrm{~m}(6)$, adjusted to end of year with interest $\qquad$
o Contributions needed to increase current liability percentage to 100\% (see instructions) $\qquad$
p Additional funding charge prior to adjustment: Enter the lesser of line $12 n$ or 120 $\qquad$
$\square$
q Adjusted additional funding charge.
 \% of line 12p)


