

Return/Report of Employee Benefit Plan

(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, 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code, referred to as the Code.
▶ See separate instructions.

This Form Is Open
to Public Inspection.

For the calendar plan year **1992** or fiscal plan year beginning _____, 1992, and ending _____, 19

You must check either box (5) or (6), whichever is applicable. See instructions.

For IRS Use Only

EP-ID

A If (1) through (4) do not apply to this year's return/report, leave the boxes unmarked. This return/report is:

- (1) the first return/report filed for the plan;
- (2) an amended return/report;
- (3) the final return/report filed for the plan; or
- (4) a short plan year return/report (less than 12 months).

- (5) **Form 5500-C filer check here**
(Complete only pages 1 and 3 through 6.) (Code section 6039D filers see instructions on page 6.)
- (6) **Form 5500-R filer check here**
(Complete only pages 1 and 2. Detach pages 3 through 6 before filing.) If you checked box (1) or (3), you must file a Form 5500-C. (See page 6 of the instructions.)

If the preprinted information in 1a through 6d is incorrect, please correct it; if any information is missing, please add it. Be sure to include this page with your completed return/report.

- B** IF YOU CORRECT ANY OF THE PREPRINTED INFORMATION OR ADD MISSING INFORMATION IN 1a THROUGH 6d, CHECK HERE
- C** If your plan year changed since the last return/report, check here
- D** If you filed for an extension of time to file this return/report, check here and attach a copy of the approved extension

<p>1a Name and address of plan sponsor (employer, if for a single-employer plan) (Address should include room or suite no.)</p>	<p>1b Employer identification number</p> <hr/> <p>1c Sponsor's telephone number</p> <hr/> <p>1d Business code (see instructions, page 19)</p> <hr/> <p>1e CUSIP issuer number</p> <hr/>
<p>2a Name and address of plan administrator (if same as plan sponsor, enter "Same")</p>	<p>2b Administrator's employer identification no.</p> <hr/> <p>2c Administrator's telephone number</p> <hr/>

3 If you are filing this page without the preprinted historical plan information and the name, address, and EIN of the plan sponsor or plan administrator has changed since the last return/report filed for this plan, enter the information from the last return/report in **3a** and/or **3b** and complete **3c**.

- a** Sponsor EIN Plan number
- b** Administrator EIN
- c** If **3a** indicates a change in the sponsor's name, address, and EIN, is this a change in sponsorship only? (See instruction 3c on page 9 for the definition of sponsorship.) Enter "Yes" or "No." ▶

4 ENTITY CODE. (If not shown, enter the applicable code from page 9 of the instructions.) ▶

<p>5a Name of plan ▶</p>	<p>5b Effective date of plan (mo., day, yr.)</p> <hr/> <p>5c Three-digit plan number ▶</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25px; height: 20px;"></td> <td style="width: 25px; height: 20px;"></td> <td style="width: 25px; height: 20px;"></td> <td style="width: 25px; height: 20px;"></td> </tr> <tr> <td style="width: 25px; height: 20px;"></td> <td style="width: 25px; height: 20px;"></td> <td style="width: 25px; height: 20px;"></td> <td style="width: 25px; height: 20px;"></td> </tr> </table>								

All filers must complete 6a through 6d, as applicable.

6a <input type="checkbox"/> Welfare benefit plan	6b <input type="checkbox"/> Pension benefit plan	
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(If the correct codes are not preprinted below, enter the applicable codes from page 9 of the instructions in the boxes.)

6c Pension plan features. (If the correct codes are not preprinted below, enter the applicable pension plan feature codes from page 10 of the instructions in the boxes.)

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6d Fringe benefit plan. Attach Schedule F (Form 5500). See instructions.

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.

Signature of employer/plan sponsor ▶ Date ▶

Type or print name of individual signing for employer/plan sponsor

Signature of plan administrator ▶ Date ▶

Type or print name of individual signing for plan administrator

6e	Other plan features: (1) <input type="checkbox"/> Master trust (2) <input type="checkbox"/> Common/Collective trust (3) <input type="checkbox"/> Pooled separate account	Yes	No
7a	Total participants: (1) At the beginning of plan year ▶ (2) At the end of plan year ▶		
b	Enter number of participants with account balances at the end of the plan year (defined benefit plans do not complete this item) ▶		
c	(1) 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? (See instructions.)	7c(1)	
	(2) If "Yes," enter the number of separated participants required to be reported ▶		
8a	Was this plan terminated during this plan year or any prior plan year? If "Yes," enter the year ▶	8a	
b	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of PBGC?	8b	
c	If 8a is "Yes" and the plan is covered by PBGC, is the plan continuing to file 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?	8c	
9	Is this a plan established or maintained pursuant to one or more collective bargaining agreements?	9	
10	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-" ▶		
11a	(1) Were any plan amendments adopted during this plan year? If "No," complete (2) below and go to item 12a	11a(1)	
	(2) Enter the date the most recent amendment was adopted ▶ mo. day yr.		
b	If 11a is "Yes," did any amendment result in a retroactive reduction of accrued benefits for any participant?	11b	
c	If 11a is "Yes," did any amendment change the information contained in the latest summary plan description or summary description of modifications available at the time of the amendment?	11c	
d	If 11c is "Yes," has a summary plan description or summary description of modifications that reflects the plan amendments referred to in 11c been both furnished to participants and filed with the Department of Labor?	11d	
12a	If this is a pension benefit plan subject to the minimum funding standards, has the plan experienced a funding deficiency for this plan year? Defined benefit plans must answer this question and attach Schedule B (Form 5500)	12a	
b	If 12a is "Yes," have you filed Form 5330 to pay the excise tax?	12b	
13a	Total plan assets as of the beginning and end of the plan year		
b	Total liabilities as of the beginning and end of the plan year		
c	Net assets as of the beginning and end of the plan year		
14	For this plan year, enter: a Plan income d Plan contributions b Expenses e Total benefits paid c Net income (loss) (subtract 14b from 14a)		
15	The following applies to item 15: (i) you may NOT use N/A in response to any line item, and (ii) if "Yes" is checked, you must enter a dollar amount in the amount column.	Yes	No
	During this plan year:		Amount
a	Was this plan covered by a fidelity bond?	15a	
b	If 15a is "Yes," enter the name of the surety company ▶		
c	Was there any loss to the plan, whether or not reimbursed, caused by fraud or dishonesty?	15c	
d	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?	15d	
e	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?	15e	
f	Did the plan acquire or hold any employer security or employer real property?	15f	
g	Has the plan granted an extension on any delinquent loan owed to the plan?	15g	
h	Has the employer owed contributions to the plan which are more than 3 months overdue?	15h	
i	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?	15i	
j	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?	15j	
k	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?	15k	
l	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?	15l	
m	Were there any noncash contributions made to the plan the value of which was set without an appraisal by an independent third party?	15m	
n	Were there any purchases of nonpublicly traded securities by the plan the value of which was set without an appraisal by an independent third party?	15n	
o	Has the plan reduced or failed to provide any benefit when due under the plan because of insufficient assets?	15o	
16a	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 16a is "Yes" or "Not determined," enter the employer identification number and the plan number used to identify it. Employer identification number ▶ Plan number ▶		

6e Check all applicable investment arrangements below (see instructions):

- (1) Master trust
- (2) 103-12 investment entity
- (3) Common/collective trust
- (4) Pooled separate account

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

g Is any part of this plan funded by an insurance contract described in Code section 412(i)? Yes No

h If 6g is "Yes," was the part subject to the minimum funding standards for either of the prior two plan years? Yes No

7a Total participants: (1) At the beginning of plan year ► (2) At the end of plan year ►

b Enter number of participants with account balances at the end of the plan year. (Defined benefits plans do not complete this item.) ►

c Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested ►

d (1) 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?

	Yes	No
7d(1)		

(2) If "Yes," enter the number of separated participants required to be reported ►

8a Was this plan ever amended since its effective date? If "Yes," complete 8b and, if the amendment was adopted in this plan year, complete 8c through 8e

8a		

b If 8a is "Yes," enter the date the most recent amendment was adopted ► Month Day Year

c Did any amendment during the current plan year result in the retroactive reduction of accrued benefits for any participant?

d During this plan year, did any amendment change the information contained in the latest summary plan description or summary description of modifications available at the time of amendment?

e If 8d is "Yes," has a summary plan description or summary description of modifications that reflects the plan amendments referred to in 8d been both furnished to participants and filed with the Department of Labor?

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 9a or 9c is "Yes," have you received a favorable determination letter from the IRS for the termination?

e If 9d is "No," has a determination letter been requested from the IRS?

f If 9a or 9c is "Yes," have participants and beneficiaries been notified of the termination or the proposed termination?

g If 9a 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 9h is "Yes," enter the amount of tax paid with Form 5330 ► \$

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 first return/report)? If "Yes," complete 10b through 10e, and see the instructions for 9a to complete item 9 if the plan was terminated

10a		

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

b Name of plan(s) ►

c Employer identification number(s)

d Plan number(s)

e If required, has a Form 5310-A been filed? Yes No

11 Enter the plan funding arrangement code from page 14 of the instructions ►	12 Enter the plan benefit arrangement code from page 14 of the instructions ►	Yes	No
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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-" ►

Welfare Plans Do Not Complete Items 15 Through 25. Skip To Item 26.

		Yes	No
15a	If this is a defined benefit plan subject to the minimum funding standards for this plan year, is Schedule B (Form 5500) required to be attached? (If this is a defined contribution plan, leave blank.) 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 this is a defined benefit plan, leave blank.) If "Yes," complete (1), (2), and (3) below:		
(1)	Amount of employer contribution required for the plan year under Code section 412	15b(1)	\$
(2)	Amount of contribution paid by the employer for the plan year Enter date of last payment by employer ► Month _____ Day _____ Year _____	15b(2)	\$
(3)	If (1) is greater than (2), subtract (2) from (1) and enter the funding deficiency here. Otherwise, enter -0-. (If you have a funding deficiency, file Form 5330.)	15b(3)	\$
16	Has the annual compensation of each participant taken into account under the current plan year been limited to \$228,860?	16	
17a	(1) Did the plan distribute any annuity contracts this year? (See instructions.)	17a(1)	
	(2) If (1) is "Yes," 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?	17a(2)	
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 a qualified preretirement survivor annuity (exclude deferred annuity contracts)?	17b	
c	Did the plan make distributions or loans to married participants and beneficiaries without the required consent of the participant's spouse?	17c	
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?	17d	
18	Were distributions, if any, made in accordance with the requirements of Code sections 411(a)(11) and 417(e)? (See instructions.)	18	
19	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?	19	
20	Has the plan made the required distributions in 1992 under Code section 401(a)(9)? (See instructions.)	20	
21	Check if you are applying either of the following in completing items 21a through 21o (see instructions): (i) <input type="checkbox"/> Reasonable, good faith interpretation of the nondiscrimination provisions (ii) <input type="checkbox"/> Substantiation guidelines If you checked 21(ii) , enter the first day of the plan year for which data is being submitted ► mo. ___ day ___ yr. ___		
a	Does the employer apply the separate line of business rules of Code section 414(r) when testing this plan for the coverage and discrimination tests requirements of Code sections 410(b) and 401(a)(4)?	21a	
b	If 21a is "Yes," enter the total number of separate lines of business claimed by the employer ► _____ If more than one separate line of business, see instructions for additional information to attach.		
c	Does the employer apply the mandatory disaggregation rules under Income Tax Regulations section 1.410(b)-7(c)? If "Yes," see instructions for additional information to attach	21c	
d	In testing whether this plan satisfies the coverage and discrimination tests of Code sections 410(b) and 401(a), does the employer aggregate plans?	21d	
e	Does the employer restructure the plan into component plans to satisfy the coverage and discrimination tests of Code sections 410(b) and 401(a)(4)?	21e	
f	If you meet either one of the following exceptions, check the applicable box to tell us which exception you meet and do NOT complete the rest of question 21: (1) <input type="checkbox"/> No highly compensated employee benefited under the plan at any time during the plan year; (2) <input type="checkbox"/> This is a collectively bargained plan that benefits only collectively bargained employees, no more than 2% of whom are professional employees.		
g	Did any leased employee perform services for the employer at any time during the plan year?	21g	
		Number	
h	Enter the total number of employees of the employer. Employer includes entities aggregated with the employer under Code section 414(b), (c), or (m). Include leased employees and self-employed individuals	21h	
i	Enter the total number of employees excludable under the plan because of: (1) failure to meet requirements for minimum age and years of service; (2) collectively bargained employees; (3) nonresident aliens who receive no earned income from U. S. sources; and (4) minimum hours of service/last day rule?	21i	

27 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 the 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. Any other amounts are subject to rejection. Plans with no assets at the beginning and end of the plan year enter -0- on line 27f.**

		(a) Beginning of year	(b) End of year
Assets			
a	Cash	27a	
b	Receivables	27b	
c	Investments:		
(1)	U.S. Government securities	27c(1)	
(2)	Corporate debt and equity instruments	27c(2)	
(3)	Real estate and mortgages (other than to participants)	27c(3)	
(4)	Loans to participants:		
A	Mortgages	(4)A	
B	Other	(4)B	
(5)	Other	27c(5)	
(6)	Total investments (add (1) through (5)) ▶	27c(6)	
d	Buildings and other property used in plan operations	27d	
e	Other assets	27e	
f	Total assets (add a, b, c(6), d, and e) ▶	27f	
Liabilities			
g	Payables	27g	
h	Acquisition indebtedness	27h	
i	Other liabilities	27i	
j	Total liabilities (add g through i) ▶	27j	
k	Net assets (f minus j) ▶	27k	

28 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 any payments/receipts to/from insurance carriers. **Round off amounts to the nearest dollar. Any other amounts are subject to rejection.**

		(a) Amount	(b) Total
Income			
a	Contributions received or receivable in cash from:		
(1)	Employer(s) (including contributions on behalf of self-employed individuals)	28a(1)	
(2)	Employees	28a(2)	
(3)	Others	28a(3)	
(4)	Add (1) through (3)	28a(4)	
b	Noncash contributions (enter total of a(4) and b in column (b))	28b	
c	Earnings from investments (interest, dividends, rents, royalties)	28c	
d	Net realized gain (loss) on sale or exchange of assets	28d	
e	Other income (specify) ▶	28e	
f	Total income (add b through e) ▶	28f	
Expenses			
g	Distribution of benefits and payments to provide benefits:		
(1)	Directly to participants or their beneficiaries	28g(1)	
(2)	Other	28g(2)	
(3)	Total distribution of benefits and payments to provide benefits	28g(3)	
h	Administrative expenses (salaries, fees, commissions, insurance premiums)	28h	
i	Other expenses (specify) ▶	28i	
j	Total expenses (add g through i) ▶	28j	
k	Net income (loss) (subtract j from f) ▶	28k	