

7 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

Part III Amendments

8 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. (See instructions.) Increase Decrease No

Part IV Coverage (See instructions.)

9 Check the box for the test this plan used to satisfy the coverage requirements:

the ratio percentage test average benefit test

FOR INFORMATION PURPOSES ONLY, DO NOT USE FOR FILING

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