

**SCHEDULE SB  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan  
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **Attach to Form 5500 or 5500-EZ if applicable. (See instructions.)**

Official Use Only

OMB No. 1210-0110

**2008**

**This Form is Open to  
Public Inspection.**

For calendar plan year 2008 or fiscal plan year beginning \_\_\_\_\_, and ending \_\_\_\_\_,

▶ **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** Three-digit plan number (PN) ▶ \_\_\_\_\_

**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ \_\_\_\_\_ **D** Employer Identification Number (EIN) \_\_\_\_\_

**E** Type of plan:  Single  Multiple-A  Multiple-B  **F** Prior year plan size:  100 or fewer  101-500  More than 500

**Part I Basic Information**

**1** Enter the valuation date: Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**2** Assets:

<b>a</b> Market value .....	<b>2a</b>	
<b>b</b> Actuarial value .....	<b>2b</b>	

**3** Funding target/participant count breakdown

	(1) Number of participants	(2) Funding Target
<b>a</b> For retired participants and beneficiaries receiving payment .....	<b>3a</b>	
<b>b</b> For terminated vested participants .....	<b>3b</b>	
<b>c</b> For active participants:		
(1) Non-vested benefits .....	<b>3c(1)</b>	
(2) Vested benefits .....	<b>3c(2)</b>	
(3) Total active .....	<b>3c(3)</b>	
<b>d</b> Total .....	<b>3d</b>	

**4** If the plan is in at-risk status, check the box and complete lines 4a and 4b .....

<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	

**5** Effective interest rate .....

**6** Target normal cost .....

**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN  
HERE**

_____	_____
Signature of actuary	Date
_____	_____
Type or print name of actuary	Most recent enrollment number
_____	_____
Firm name	Telephone number (including area code)
_____	
Address of the firm	

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. ....

**Part II Beginning of year carryover and prefunding balances (See instructions.)**

	(a) Carryover balance	(b) Prefunding balance
<b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....		
<b>8</b> Portion used to offset prior year's funding requirement (line 35 from prior year)		
<b>9</b> Amount remaining (line 7 minus line 8) .....		
<b>10</b> Interest on line 9 using prior year's actual return of _____ % .....		
<b>11</b> Prior year's excess contributions to be added to prefunding balance:		
<b>a</b> Excess contributions (line 38 from prior year) .....		
<b>b</b> Interest on line 11a using prior year's effective rate of _____ % .....		
<b>c</b> Total available at beginning of current plan year to add to prefunding balance ..		
<b>d</b> Portion of line 11c to be added to prefunding balance .....		
<b>12</b> Reduction in balances due to elections or deemed elections .....		
<b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....		

**Part III Funding percentages**

<b>14</b> Funding target attainment percentage .....	<b>14</b>	%
<b>15</b> Adjusted funding target attainment percentage .....	<b>15</b>	%
<b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to offset current year's funding requirement .....	<b>16</b>	%
<b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

**Part IV Contributions and liquidity shortfalls**

**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
<b>Totals ▶</b>			<b>18(b)</b>	<b>18(c)</b>	

**19** Discounted employer contributions -- see instructions for small plan with a valuation date after the beginning of the year:

<b>a</b> Contributions allocated toward unpaid minimum required contribution from prior years .....	<b>19a</b>	
<b>b</b> Contributions made to avoid benefit restrictions adjusted to valuation date .....	<b>19b</b>	
<b>c</b> Contributions allocated toward minimum required contribution for current year, adjusted to valuation date .....	<b>19c</b>	

**20** Quarterly contributions and liquidity shortfall(s):

<b>a</b> Did the plan have a "funding shortfall" for the prior year? .....	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<b>c</b> If line 20a is "Yes," see instructions and complete the following table as applicable:				

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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**Part V Assumptions used to determine funding target and target normal cost**

<b>21</b>	Discount rate:	1st segment:	2nd segment:	3rd segment:	<input type="checkbox"/> N/A, full yield curve used
<b>a</b>	Segment rates:	%	%	%	
<b>b</b>	Applicable month (enter code)				<b>21b</b>
<b>22</b>	Weighted average retirement age				<b>22</b>
<b>23</b>	Mortality table(s) (see instructions)	Prescribed -- combined	Prescribed -- separate	Substitute	

**Part VI Miscellaneous items**

<b>24</b>	Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>25</b>	Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>26</b>	Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>27</b>	If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachments	<b>27</b>	

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

<b>28</b>	Unpaid minimum required contribution for all prior years	<b>28</b>
<b>29</b>	Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	<b>29</b>
<b>30</b>	Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	<b>30</b>

**Part VIII Minimum required contribution for current year**

<b>31</b>	Target normal cost, adjusted, if applicable (see instructions)			<b>31</b>
<b>32</b>	Amortization installments:	Outstanding Balance	Installment	
<b>a</b>	Net shortfall amortization installment			
<b>b</b>	Waiver amortization installment			
<b>33</b>	If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount			<b>33</b>
<b>34</b>	Total funding requirement before reflecting carryover/prefunding balances (line 31 + line 32a + line 32b - line 33)			<b>34</b>
<b>35</b>	Balances used to offset funding requirement	Carryover balance	Prefunding balance	Total balance
<b>36</b>	Additional cash requirement (line 34 minus line 35)			<b>36</b>
<b>37</b>	Contributions allocated toward minimum required contribution for current year, adjusted to valuation date (line 19c)			<b>37</b>
<b>38</b>	Interest-adjusted excess contributions for current year (see instructions)			<b>38</b>
<b>39</b>	Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)			<b>39</b>
<b>40</b>	Unpaid minimum required contribution for all years			<b>40</b>

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