

ASC Sample Reports

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SAMPLE CASE
 DEFINED BENEFIT PENSION PLAN
 INFORMATION FOR FASB 87
 FOR PLAN YEAR ENDING DECEMBER 31, 2008

- 1) The Actuarial Liability for funding purposes as of 1/1/2008 \$ 1,028,955
 The company's policy is to contribute between the minimum required and the maximum deductible amount within the time allowed to deduct the contribution on the current-year tax return.
 This year's maximum deductible contribution is \$ 237,280
- 2) a. Assets and Obligations as of 1/1/2008
 The accumulated benefit obligation is (including vested benefits of \$ 784,384) \$ 784,384
 The projected benefit obligation is \$ 892,342
 The Market Value of assets is \$ 500,000
- b. The funded status is: projected benefit obligation (in excess of)/less than assets \$ -392,342
 The unrecognized net obligation (asset) existing at 1/1/2008 \$ 0
 The unrecognized prior service cost is \$ 0
 The unrecognized net (gain) or loss is \$ 0
 The adjustment required to recognize minimum liability is \$ 0
 The (accrued)/prepaid pension cost is \$ -392,342
- 3) Net Periodic Pension Cost for the Fiscal Year
 Service cost \$ 113,689
 Interest cost \$ 0
 Actual return on assets \$ 0
 Net amortization and deferral \$ 0
 Net periodic pension cost \$ 113,689
- 4) The Assumptions and Methods used in this valuation and a summary of the provisions of the plan start on page 2. A description of the employees covered starts on page 5.
- 5) The Actuarial Assumptions and Methods used to calculate the figures in 1) through 3) above, and the provisions of the plan are the same as those used in the prior-year valuation.

SAMPLE CASE
 DEFINED BENEFIT PENSION PLAN
 ANNUAL VALUATION JANUARY 1, 2008

FAS PROJECTED BENEFIT PAYOUTS

Assuming a 7.00% Annual return on invested funds and no benefit changes, The schedule below presents an indication of the Plan's future fiscal position if contributions are made each year on this 30 year funding schedule. Note that the annual benefits reflect projected salary increases, if applicable.

Beg Yr	# of Retirees	Annual Benefit Payments	Annual Contribution	Unfunded Liability	Trust Balance
2008	NONE	0	166,762	596,005	500,000
2009	NONE	0	166,762	550,788	713,435
2010	NONE	0	166,762	502,857	941,811
2011	NONE	0	166,762	452,051	1,186,173
2012	NONE	0	166,762	398,197	1,447,640
2013	0.9707	84,029	166,762	341,111	1,727,410
2014	1.9270	109,002	121,295	280,600	1,936,854
2015	1.9116	108,131	102,897	216,458	2,085,587
2016	1.8943	107,155	102,897	148,468	2,225,978
2017	1.8750	106,058	102,897	76,399	2,377,240
2018	1.8529	104,807	26,508	5	2,540,264
2019	1.8285	103,426	26,503	0	2,634,303
2020	1.8021	101,933	26,503	0	2,736,397
2021	1.7732	100,302	26,503	0	2,847,235
2022	1.7424	98,554	26,503	0	2,967,576
2023	2.6553	138,818	26,503	0	3,098,212
2024	2.6110	136,403	15,651	0	3,194,910

2025	3.5133	192,092	15,651	0	3,289,349
2026	4.4097	296,223	5,493	0	3,330,812
2027	4.3370	291,880	0	0	3,252,888
2028	5.2576	293,863	0	0	3,168,278
2029	5.1635	288,573	0	0	3,075,624
2030	5.0599	282,766	0	0	2,982,145
2031	4.9475	276,443	0	0	2,888,335
2032	4.8257	269,609	0	0	2,794,725
2033	4.6935	262,218	0	0	2,701,874
2034	4.5515	254,292	0	0	2,610,432
2035	5.4012	251,994	0	0	2,521,070
2036	5.2338	243,049	0	0	2,427,911
2037	5.0584	233,693	0	0	2,337,802

YEAR OF RETIREMENT		MONTHLY
FROM	TO	COMPENSATION
1986	TO 1986	\$1,114.00
1987	TO 1987	\$1,210.00
1988	TO 1988	\$1,309.00
1989	TO 1989	\$1,414.00
1990	TO 1990	\$1,526.00
1991	TO 1991	\$1,644.00
1992	TO 1992	\$1,766.00
1993	TO 1993	\$1,893.00
1994	TO 1994	\$2,026.00
1995	TO 1995	\$2,160.00
1996	TO 1996	\$2,298.00
1997	TO 1997	\$2,442.00
1998	TO 1998	\$2,594.00
1999	TO 1999	\$2,755.00
2000	TO 2000	\$2,925.00
2001	TO 2001	\$3,101.00
2002	TO 2002	\$3,287.00
2003	TO 2003	\$3,476.00
2004	TO 2004	\$3,666.00
2005	TO 2005	\$3,862.00
2006	TO 2006	\$4,068.00
2007	TO 2007	\$4,271.00
2008	TO 2008	\$4,469.00
2009	TO 2009	\$4,662.00
2010	TO 2010	\$4,853.00
2011	TO 2011	\$5,041.00
2012	TO 2012	\$5,226.00
2013	TO 2013	\$5,408.00
2014	TO 2014	\$5,578.00
2015	TO 2015	\$5,740.00
2016	TO 2016	\$5,894.00
2017	TO 2017	\$6,041.00
2018	TO 2018	\$6,180.00
2019	TO 2019	\$6,315.00
2020	TO 2020	\$6,445.00
2021	TO 2021	\$6,569.00
2022	TO 2022	\$6,689.00
2023	TO 2023	\$6,806.00
2024	TO 2024	\$6,916.00
2025	TO 2025	\$7,018.00
2026	TO 2026	\$7,115.00

YEAR OF RETIREMENT		MONTHLY
FROM	TO	COMPENSATION
2027	TO 2027	\$7,207.00
2028	TO 2028	\$7,295.00
2029	TO 2029	\$7,375.00
2030	TO 2030	\$7,453.00
2031	TO 2031	\$7,528.00
2032	TO 2032	\$7,597.00
2033	TO 2033	\$7,658.00
2034	TO 2034	\$7,710.00
2035	TO 2035	\$7,752.00
2036	TO 2036	\$7,785.00
2037	TO 2037	\$7,807.00
2038	TO 2038	\$7,825.00
2039	TO 2039	\$7,840.00
2040	TO 2104	\$7,850.00

CREDITED YEARS ARE PLAN YEARS COMMENCING WITH THE YEAR OF HIRE AND ENDING WITH THE RETIREMENT YEAR EXCLUDING THE FOLLOWING:

YEARS WITH LESS THAN 1,000 HOURS

WITH A MAXIMUM OF 20 YEARS

MAXIMUM BENEFIT IS \$14,583 PER MONTH
MAXIMUM PERCENT OF SALARY IS 100%

ACCRUED BENEFIT

A FRACTION OF THE NORMAL RETIREMENT BENEFIT CALCULATED BASED ON THE ASSUMPTION THAT THE AVERAGE SALARY PRECEDING TERMINATION EQUALS THE AVERAGE SALARY AT RETIREMENT SUCH FRACTION BEING EQUAL TO THE YEARS TO DATE DIVIDED BY WHAT THE YEARS AT RETIREMENT WOULD HAVE BEEN HAD EMPLOYMENT CONTINUED UNTIL RETIREMENT, BUT NOT TAKING INTO ACCOUNT MORE THAN 20 CREDITED YEARS

CREDITED YEARS ARE PLAN YEARS COMMENCING WITH THE YEAR OF HIRE AND ENDING WITH THE RETIREMENT YEAR EXCLUDING THE FOLLOWING:

YEARS WITH LESS THAN 1,000 HOURS

TOP HEAVY ACCRUED BENEFIT	<p>2 PERCENT OF AVERAGE COMPENSATION TIMES CREDITED YEARS</p> <p>CREDITED YEARS ARE PLAN YEARS COMMENCING WITH THE YEAR OF ENTRY AND ENDING WITH THE RETIREMENT YEAR EXCLUDING THE FOLLOWING:</p> <p>YEARS WITH LESS THAN 1,000 HOURS YEARS PLAN NOT TOP HEAVY</p> <p>WITH A MAXIMUM OF 10 YEARS</p> <p>BENEFIT IS BASED ON AVERAGE SALARY DURING THE HIGHEST 5 CONSECUTIVE YEARS OF EMPLOYMENT</p>
VESTED BENEFIT	ACCRUED BENEFIT X VESTED PERCENT
PLAN ASSUMPTIONS	<p>POST RETIREMENT MORTALITY: MALE - RP08C M FEMALE - RP08C F</p> <p>POSTRETIREMENT INTEREST: 6.00%</p> <p>PRERETIREMENT INTEREST: 6.00%</p> <p>PRERETIREMENT MORTALITY: RP08C M</p> <p>TURNOVER: T-1</p> <p>SALARY INCREASE ASSUMPTION:4% SALARY SCALE</p> <p>ASSET LONG TERM RATE OF RETURN:7.00%</p>
NORMAL RETIREMENT AGE	THE LATER OF THE FOLLOWING: ATTAINMENT OF AGE 63, COMPLETION OF 5 YEARS OF PARTICIPATION
NORMAL FORM OF BENEFIT	A BENEFIT PAYABLE FOR THE LIFE OF THE PARTICIPANT

SAMPLE CASE
 DEFINED BENEFIT PENSION PLAN
 AS OF JANUARY 1, 2008

NAME	AGE	X	S YRS OF		CURRENT COMP RATE	BIRTH DATE	HIRE DATE	ENTRY DATE	RET DATE
			E ACCRL	VST					
OWNER A	44	F	7.00	100	35,637	12/ 2/1963	10/23/2000	1/ 1/2001	12/ 2/2026
OWNER B	57	M	9.00	100	300,000	10/15/1950	4/12/1999	1/ 1/2000	10/15/2013
EE A	57	M	6.00	100	76,563	6/ 6/1951	1/ 7/2002	1/ 1/2003	6/ 6/2014
EE B	48	M	6.00	100	55,729	6/ 4/1960	4/ 9/2002	1/ 1/2003	6/ 4/2023
EE C	45	M	8.00	100	68,050	7/14/1962	8/10/1999	1/ 1/2000	7/14/2025
TOTAL (5 PARTICIPANTS)					535,979				

SAMPLE CASE
 DEFINED BENEFIT PENSION PLAN
 FASB 87 BENEFITS AND COSTS
 FOR PLAN YEAR BEGINNING JANUARY 1, 2008

PARTICIPANT NAME	--EXPECTED-- NO.	FUT SVC	ACCRUED BENEFIT	---PROJECTED--- AVG SAL	BENEFIT	ABO	PBO	SERVICE COST
OWNER A	1.00	19.00	3,316.02	18,333	9,446	151,061	154,106	21,915
OWNER B	1.00	6.00	4,333.69	18,333	7,213	410,564	411,811	45,629
EE A	1.00	6.00	839.90	7,766	2,210	79,570	104,839	17,436
EE B	1.00	15.00	653.22	8,045	3,712	36,032	62,014	10,328
EE C	1.00	18.00	940.25	10,626	5,139	43,308	95,723	11,946
ACTIVE TOTAL	5.00		10,083.08		27,723		828,493	
		64.00		63,105		720,535		107,254
RETIREED & VESTED								
DEF A	0.00	0.00	1,227.36	0	1,227	24,258	24,258	0
DEF B	0.00	0.00	562.80	0	562	21,283	21,283	0
DEF C	0.00	0.00	275.88	0	275	4,849	4,849	0
DEF D	0.00	0.00	507.36	0	507	13,457	13,457	0
RETIREED TOTAL	0.00		0.00		0		0	
		0.00		0		0		0
VESTED TOTAL	0.00		2,573.40		2,573		63,849	
		0.00		0		63,849		0
TOTAL	5.00		12,656.48		30,297		892,342	
		64.00		63,105		784,384		107,254
AVG. FUT. SVC.	12.80							

Sample Company, Inc.
Employees' Pension Plan
Personal Statement For JOY BI

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 395.75 *
From Social Security	\$ 935.50
Total Monthly Retirement Income	\$ 1,331.25

Your Vesting and Accrued Benefits

Your Current Monthly Accrued Benefit	\$ 165.45 *
Your Vested Percentage to Date is	100 %
Your Current Vested Monthly Accrued Benefit	\$ 165.45 *

Your Death Benefits

Your Insured Death Benefit is	\$ 10,000.00
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Our Records Indicate:

- 1) You Were Born On 09/06/1945
- 2) You Were Employed On 01/06/1992
- 3) Your Normal Retirement Date is 10/01/2010

* Benefits are payable starting at your normal retirement date for the balance of your life.

Sample Company, Inc.
Employees' Pension Plan
Personal Statement For MON PEZ

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 2,833.33 *
From Social Security	\$ 1,838.00
Total Monthly Retirement Income	\$ 4,671.33

Your Vesting and Accrued Benefits

Your Current Monthly Accrued Benefit	\$ 703.70 *
Your Vested Percentage to Date is	80 %
Your Current Vested Monthly Accrued Benefit	\$ 562.96 *

Our Records Indicate:

- 1) You Were Born On 12/09/1949
- 2) You Were Employed On 03/15/1995
- 3) Your Normal Retirement Date is 01/01/2015

* Benefits are payable starting at your normal retirement date for the balance of your life.

Sample Company, Inc.
Employees' Pension Plan

Personal Statement For RON COFE

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 3,125.00 *
From Social Security	\$ 1,676.30
Total Monthly Retirement Income	\$ 4,801.30

Your Vesting and Accrued Benefits

Your Current Monthly Accrued Benefit	\$ 1,236.72 *
Your Vested Percentage to Date is	100 %
Your Current Vested Monthly Accrued Benefit	\$ 1,236.72 *

Our Records Indicate:

- 1) You Were Born On 11/13/1942
- 2) You Were Employed On 11/15/1981
- 3) Your Normal Retirement Date is 12/01/2007

* Benefits are payable starting at your normal retirement date for the balance of your life.

Sample Company, Inc.
Employees' Pension Plan
Personal Statement For MARY ROP

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 1,042.00 *
From Social Security	\$ 1,409.00
Total Monthly Retirement Income	\$ 2,451.00

Your Vesting and Accrued Benefits

Your Current Monthly Accrued Benefit	\$ 601.71 *
Your Vested Percentage to Date is	100 %
Your Current Vested Monthly Accrued Benefit	\$ 601.71 *

Our Records Indicate:

- 1) You Were Born On 04/21/1943
- 2) You Were Employed On 06/01/1982
- 3) Your Normal Retirement Date is 05/01/2008

* Benefits are payable starting at your normal retirement date for the balance of your life.

Sample Company, Inc.
Employees' Pension Plan
Personal Statement For SUSAN EVE

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 307.32 *
From Social Security	\$ 790.20
Total Monthly Retirement Income	\$ 1,097.52

Your Vesting and Accrued Benefits

Your Current Monthly Accrued Benefit	\$ 65.34 *
Your Vested Percentage to Date is	60 %
Your Current Vested Monthly Accrued Benefit	\$ 39.20 *

Our Records Indicate:

- 1) You Were Born On 08/28/1945
- 2) You Were Employed On 05/01/1996
- 3) Your Normal Retirement Date is 09/01/2010

* Benefits are payable starting at your normal retirement date for the balance of your life.

Sample Company, Inc.
Employees' Pension Plan
Personal Statement For MATT KIKS

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 1,316.83 *
From Social Security	\$ 1,581.20
Total Monthly Retirement Income	\$ 2,898.03

Your Vesting and Accrued Benefits

Your Current Monthly Accrued Benefit	\$ 543.15 *
Your Vested Percentage to Date is	100 %
Your Current Vested Monthly Accrued Benefit	\$ 543.15 *

Our Records Indicate:

- 1) You Were Born On 05/12/1951
- 2) You Were Employed On 02/16/1987
- 3) Your Normal Retirement Date is 06/01/2016

* Benefits are payable starting at your normal retirement date for the balance of your life.

Sample Company, Inc.
Employees' Pension Plan
Personal Statement For LIVE BRAE

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 1,077.38 *
From Social Security	\$ 1,505.60
Total Monthly Retirement Income	\$ 2,582.98

Your Vesting and Accrued Benefits

Your Current Monthly Accrued Benefit	\$ 497.71 *
Your Vested Percentage to Date is	100 %
Your Current Vested Monthly Accrued Benefit	\$ 497.71 *

Our Records Indicate:

- 1) You Were Born On 01/28/1948
- 2) You Were Employed On 02/03/1986
- 3) Your Normal Retirement Date is 02/01/2013

* Benefits are payable starting at your normal retirement date for the balance of your life.

Sample Company, Inc.
Employees' Pension Plan
Personal Statement For SUE LJ

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 786.54 *
From Social Security	\$ 1,251.40
Total Monthly Retirement Income	\$ 2,037.94

Your Vesting and Accrued Benefits

Your Current Monthly Accrued Benefit	\$ 139.75 *
Your Vested Percentage to Date is	80 %
Your Current Vested Monthly Accrued Benefit	\$ 111.80 *

Our Records Indicate:

- 1) You Were Born On 05/23/1956
- 2) You Were Employed On 03/22/1995
- 3) Your Normal Retirement Date is 06/01/2021

* Benefits are payable starting at your normal retirement date for the balance of your life.

Sample Company, Inc.
Employees' Pension Plan
Personal Statement For ANN STA

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 467.81 *
From Social Security	\$ 884.30
Total Monthly Retirement Income	\$ 1,352.11

Your Vesting and Accrued Benefits

Your Current Monthly Accrued Benefit	\$ 92.36 *
Your Vested Percentage to Date is	80 %
Your Current Vested Monthly Accrued Benefit	\$ 73.89 *

Our Records Indicate:

- 1) You Were Born On 03/08/1957
- 2) You Were Employed On 09/22/1992
- 3) Your Normal Retirement Date is 04/01/2022

* Benefits are payable starting at your normal retirement date for the balance of your life.

Sample Company, Inc.
Employees' Pension Plan
Personal Statement For MATT STO

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 300.58 *
From Social Security	\$ 710.10
Total Monthly Retirement Income	\$ 1,010.68

Your Vesting and Accrued Benefits

Your Current Monthly Accrued Benefit	\$ 6.93 *
Your Vested Percentage to Date is	0 %
Your Current Vested Monthly Accrued Benefit	\$ 0.00 *

Our Records Indicate:

- 1) You Were Born On 01/04/1979
- 2) You Were Employed On 07/10/1999
- 3) Your Normal Retirement Date is 02/01/2044

* Benefits are payable starting at your normal retirement date for the balance of your life.

Sample Company, Inc.
Employees' Pension Plan

Personal Statement For LARRY DASE

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 400.13 *
From Social Security	\$ 837.50
Total Monthly Retirement Income	\$ 1,237.63

Your Vesting and Accrued Benefits

Your Current Monthly Accrued Benefit	\$ 8.08 *
Your Vested Percentage to Date is	60 %
Your Current Vested Monthly Accrued Benefit	\$ 4.85 *

Our Records Indicate:

- 1) You Were Born On 06/11/1979
- 2) You Were Employed On 04/22/1996
- 3) Your Normal Retirement Date is 07/01/2044

* Benefits are payable starting at your normal retirement date for the balance of your life.

PPA Sample Company
Defined Benefit Pension Plan

Actuarial Valuation
Covering the Plan Year
Beginning January 1, 2008
Ending December 31, 2008

Prepared by
ABCDE
on September 5, 2008

PPA Sample Company
Defined Benefit Pension Plan

Actuarial Certification
as of January 1, 2008

This report has been prepared in accordance with generally accepted actuarial principles and practices and, to the best of my knowledge, fairly reflects the actuarial condition of the PPA Sample Company Defined Benefit Pension Plan.

In my opinion, the assumptions used in preparing the actuarial report to which this certification is attached, for the PPA Sample Company Defined Benefit Pension Plan, (a) are in the aggregate reasonably related to the experience of the plan and to the reasonable expectations, and (b) represent my best estimate as of the valuation date of anticipated experience under the plan. The report and accompanying tables (which describe the actuarial assumptions and methods employed and summarize the principal eligibility and benefit provisions upon which the valuation was based) are complete and accurate to the best of my knowledge.

In preparing the report I have relied upon (a) information on employees provided by the Plan Sponsor, which maintains records for the plan, and (b) information regarding plan assets as provided by the Trustee. Further, we have made such tests as to the reasonable accuracy of the employee data in accordance with generally accepted actuarial principles and practices.

Certified by:

ABCDE
Enrollment Number 00-00000

PPA Sample Company
Defined Benefit Pension Plan

Determination of Maximum Deductible Contribution
Plan Year Beginning January 1, 2008

(a)	Minimum contribution due as of the beginning of the year	\$0
(b)	Target Normal Cost	\$31,673
(c)	Funding Target	\$833,139
(d)	50% of Funding Target	\$416,570
(e)	Increase in Funding Target due to salary increases	\$0
(f)	Cushion Amount (d)+(e)	\$416,570
(g)	Target Normal Cost + Funding Target + Cushion Amount (b) + (c) + (f)	\$1,281,382
(h)	At Risk Normal Cost	\$0
(i)	At Risk Funding Target	\$0
(j)	At Risk Limit - sum of (h)+(i)	\$0
(k)	Greater of (g) and (j)	\$1,281,382
(l)	Actuarial Value of Assets	\$1,224,872
(m)	Maximum Deductible Contribution - greater of (a) and (k)-(l)	\$56,510

PPA Sample Company
Defined Benefit Pension Plan

Determination of Minimum Contribution
Plan Year Beginning January 1, 2008

The Funding Standard Account as defined in Section 430 of the Internal Revenue Code illustrates the minimum contribution required to your pension plan. A Carry Over/Pre-Funding Balance shows that funding has been adequate to meet legal requirements. A funding deficiency should not be allowed to develop as it is subject to a penalty tax. To prevent a deficiency, your contribution should be at least equal to the minimum deposit shown below, adjusted by the effective interest rate to the date it is actually deposited. The application of the Carry Over Balance and/or Pre-funding Balance is not available if the prior year ratio is less than 80%.

<u>Charges</u>	<u>Plan Year Ending December 31, 2008</u>
(a) Target Normal Cost	\$31,673
Assets in excess of Funding Target	\$(391,733)
Total (a) not less than zero	\$0
(b) Shortfall Amortization Payment (outstanding balance as of 1/1/2008)	\$0
(c) Waiver Amortization Payment (outstanding balance \$0 as of 1/1/2008)	\$0
Total Charges	\$0
<u>Credits</u>	
(d) Available carry over balance	\$0
(e) Available pre funding balance	\$0
(f) Discounted employer contributions allocated to current year minimum	\$0
Total Credits	\$0
Minimum Balance of Contribution Due as of the beginning of the year	\$0
Interest at effective interest rate of 5.99%	\$0
Minimum Balance of Contribution Due as of the end of the year	\$0
Interest at effective interest rate to 8 1/2 months past the end of the year	\$0
Minimum Balance of Contrib. Due 8 1/2 months past the end of the year	\$0

**PPA Sample Company
Defined Benefit Pension Plan**

Adjusted Funding Target Attainment Percentage (AFTAP)
Certification for 2008 Plan Year

Effective Date of Plan: January 1, 1962

EIN: PN:

1. Plans Target Liability	\$833,139
2. Actuarial Value of Plan Assets	1,224,872*
3. Carry-Over Balance	0
4. Pre-Funding Balance	0
Funding Target Attainment Percentage ((2-3-4)/1)	147.0%
Adjusted Funding Target Attainment Percentage ((2-3)/1)	147.0%
Adjusted Funding Target Attainment Percentage (2/1)	147.0%

* Includes any contribution receivable as of 1/1/2008.

Based on information received from the Plan Administrator, I hereby certify that the above is true and accurate to the best of my knowledge.

Dated: _____

By: _____
Enrolled Actuary's Signature

ABCDE

Enrolled Actuary

00-00000

Enrollment Number

**PPA Sample Company
Defined Benefit Pension Plan**

Summary of Actuarial Assumptions and Method
Plan Year Ending December 31, 2008

	<u>For PPA Funding</u>	<u>For Actuarial Equivalence</u>
Interest Rates	Segment 1 5.72%	Pre-Retirement 7.00%
	Segment 2 5.92%	Post-Retirement 7.00%
	Segment 3 6.09%	
Pre-Retirement		
Turnover	None	None
Mortality	None	None
Assumed Ret Age	Normal retirement age	Normal retirement age
Future Salary Increases	4% SALARY SCALE	None
Post-Retirement		
Mortality	Male-modified RP2000 combined healthy male projected 23 & 15 yrs Female-modified RP2000 combined healthy female projected 23 & 15 yrs	1971 GAM SET BACK 3 YEARS
Assumed Benefit Form For Funding		Normal Form
Calculated Effective Interest Rate		5.99%

An actuarial value of assets is used for funding purposes. This year the actuarial value of assets is 100.0% of the market value of assets.

PPA Sample Company
Defined Benefit Pension Plan

Summary of Major Plan Provisions

Plan Effective Date January 1, 1962

Plan Year From January 1 to December 31

Eligibility All employees not excluded by class are eligible to enter on the beginning of the month coincident with or following the completion of the following requirements:

1 year of service
Minimum age 21

Normal Retirement Age All participants are eligible to retire with their full retirement benefit on the later of the following:

Attainment of age 65
Completion of 5 years of participation

Normal Retirement Benefit Upon normal retirement each participant will be entitled to a benefit payable in the normal form equal to the following:

1.3 percent of compensation times credited years

Credited years are years commencing with the date of hire and ending with the retirement year excluding the following:

Years before age 21

Maximum benefit is \$15,417 per month
Maximum percent of salary is 100%

Benefit is based on average salary during the highest 5 consecutive years of employment during the last 10 years

Normal Form of Benefit A benefit payable for the life of the participant

Accrued Benefit The normal retirement benefit described above calculated based on the salary and/or service to the date of calculation, but payable at normal retirement.

Termination Benefit Upon termination for any reason other than death, disability or retirement a participant shall be entitled to a portion of the actuarial equivalent of his accrued benefit in accordance with the following vesting schedule:

Credited Years	Vested Percent
1	0

PPA Sample Company
Defined Benefit Pension Plan

Summary of Major Plan Provisions

Credited Years	Vested Percent
2	20
3	40
4	60
5	80
6	100

Credited years are years commencing with the date of hire and ending with the retirement year excluding the following:

Years before age 21

Top-Heavy Minimum Benefit

Each non-key participant will be entitled to a minimum accrued benefit equal to the following:

2 percent of average compensation times credited years

Credited years are years commencing with the date of hire and ending with the retirement year excluding the following:

excluding years plan not top-heavy

with a maximum of 10 years

Benefit is based on average salary during the highest 5 consecutive years of employment during the last 10 years

Top-Heavy Normal Form

A benefit payable for the life of the participant

Top-Heavy Status

A plan is top-heavy if over 60% of the value of all accrued benefits in all of the employer's plans are for the benefit of key employees. A key employee is generally an officer or owner of the company. This plan is currently top-heavy.

Early Retirement

Equal to actuarial equivalent of accrued benefit

PPA Sample Company

Defined Benefit Pension Plan

For Plan Year Beginning January 1, 2008
Schedule of Active Participant Data

Age/ Svc	<25	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60-64	65-69	70+	Total
0	0	0	0	0	0	0	0	0	0	0	0	0
1-4	0	0	0	0	0	1	1	1	0	0	1	4
5-9	0	0	1	0	0	0	0	1	0	0	0	2
10-14	0	0	0	1	0	0	0	0	1	1	0	3
15-19	0	0	0	0	0	0	0	0	1	0	0	1
20-24	0	0	0	0	0	1	0	0	0	0	1	2
25-29	0	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	1	0	0	1
35-39	0	0	0	0	0	0	0	0	1	0	0	1
40+	0	0	0	0	0	0	0	0	0	0	1	1
Total	0	0	1	1	0	2	1	2	4	1	3	15

Average Age: 59.5

Average Service: 17

**PPA Sample Company
Defined Benefit Pension Plan**

Active Participant Census Data
For Plan Year Beginning January 1, 2008

<u>Participant Name</u>	<u>Sex</u>	<u>Date of Birth</u>	<u>Date of Hire</u>	<u>Date of Entry</u>	<u>Annual Compensation</u>
Carpenter, Fred	M	12/07/1962	08/25/1986	09/01/1987	33,648.43
Castillo, Tom	M	09/28/1953	06/27/2005	07/01/2006	28,335.01
Church, Sheryl	F	07/10/1940	04/13/1994	05/01/1995	40,408.22
Dilbert, Robin	M	10/21/1946	12/27/1993	01/01/1995	43,242.68
Dorsey, Donald	M	10/10/1927	08/01/1985	08/01/1986	65,699.88 *
Douglas, Pam	F	11/20/1945	09/19/1977	10/01/1978	44,685.06
Jones, Tom	M	07/16/1950	03/02/1998	04/01/1999	32,279.68
Klauser, Peter	M	08/30/1949	05/03/2005	06/01/2006	28,180.24
Lane, Jack	M	01/18/1974	05/26/1998	06/01/1999	33,399.49
Lopez, Ed	M	02/07/1943	12/06/1989	01/01/1991	77,134.38
Martin, Steve	M	01/13/1958	12/13/2004	01/01/2006	53,118.02
Reedy, Greg	M	08/23/1920	05/01/1951	01/01/1962	77,847.54 *
Smith, Ruth	F	10/08/1969	11/29/1993	12/01/1994	35,699.92
Thomas, Morton	M	10/14/1946	07/12/1971	08/01/1972	43,105.40
Total (14 Participants):					636,783.95

* Participant is over age 70 1/2, minimum distribution required.

PPA Sample Company
Defined Benefit Pension Plan

Inactive Employee Census Data
For Plan Year Beginning January 1, 2008

<u>Employee Name</u>	<u>Sex</u>	<u>Date of Birth</u>	<u>Date of Hire</u>	<u>Annual Compensation</u>	<u>Status</u>
Crane, Frank	M	06/12/1942	11/09/1964	0.00	Retired
Davies, Sam	M	02/09/1931	01/01/2007	5,635.00	Min. Service
Henderson, Norm	M	04/29/1951	09/20/1993	0.00	Terminated
Holt, Lester	M	06/03/1952	12/13/2004	0.00	Min. Service
King, Richard	M	05/05/1940	10/04/1982	0.00	Term./Paid
Taylor, Paul	M	02/09/1931	05/18/1982	0.00	Term./Paid
Walton, Robert	M	03/13/1950	02/28/2005	0.00	Terminated
Winter, Marvin	M	12/30/1964	05/20/2002	0.00	Terminated
Total (8 Employees):				5,635.00	

**PPA Sample Company
Defined Benefit Pension Plan**

Present Benefits
For Plan Year Beginning January 1, 2008
417(e) Segment Rates: (1) 4.60% (2) 4.82% (3) 4.91%

<u>Participant Name</u>	<u>Accrued Retirement Benefit</u>	<u>Vested Accrued Retirement Benefit</u>	<u>Present Value Factor</u>	<u>Present Value Accrued Benefit</u>	<u>Present Value Vested Benefit</u>	<u>Vested Percent</u>
Carpenter, Fred	816.46	816.46	52.136	42,566.99	42,566.99	100
Castillo, Tom	114.98 *	45.99	81.803	9,406.02	3,762.41	40
Church, Sheryl	9.24	9.24	138.298	1,277.87	1,277.87	100
Dilbert, Robin	736.97 *	736.97	117.220	86,387.23	86,387.23	100
Dorsey, Donald	19.23	19.23	83.777	1,610.98	1,610.98	100
Douglas, Pam	1,408.79	1,408.79	123.702	174,271.08	174,271.08	100
Jones, Tom	605.21 *	605.21	95.190	57,609.99	57,609.99	100
Klauser, Peter	128.04 *	51.22	100.192	12,828.39	5,131.36	40
Lane, Jack	544.93 *	544.93	30.543	16,643.94	16,643.94	100
Lopez, Ed	1,496.42	1,496.42	145.977	218,443.38	218,443.38	100
Martin, Steve	280.25 *	112.10	66.975	18,769.61	7,507.84	40
Reedy, Greg	34.95	34.95	56.499	1,974.67	1,974.67	100
Smith, Ruth	555.74 *	555.74	37.079	20,606.89	20,606.89	100
Thomas, Morton	1,767.69	1,767.69	117.220	207,209.12	207,209.12	100
Totals				869,606.16	845,003.75	

Benefits are based on current average compensation

* Top-heavy minimum benefit applies

**PPA Sample Company
Defined Benefit Pension Plan**

PPA Funding Values
For Plan Year Beginning January 1, 2008
PPA Funding Segment Rates 5.72% / 5.92% / 6.09% Interest

<u>Participant Name</u>	<u>(1) BOY Mo. Accrued Benefit</u>	<u>(2) Expected Mo. Accr in Year</u>	<u>Present Value Factor</u>	<u>Present Value of (1) at BOY</u>	<u>Vested Pres Val of (1) at BOY</u>	<u>Present Value of (2) at BOY</u>	<u>Stat</u>
Carpenter, Fred	816.46	38.23	39.345	32,124	32,124	1,504	A
Castillo, Tom	114.98	49.13	67.989	7,817	3,127	3,341	A
Church, Sheryl	9.24	0.00	130.613	1,207	1,207	0	A
Dilbert, Robin	736.97	1.86	102.845	75,794	75,794	191	A
Dorsey, Donald	19.23	-0.01	74.079	1,425	1,425	0	A
Douglas, Pam	1,408.79	92.11	114.658	161,529	161,529	10,563	A
Jones, Tom	605.21	10.42	81.238	49,166	49,166	847	A
Klauser, Peter	128.04	48.85	86.175	11,034	4,413	4,210	A
Lane, Jack	544.93	31.11	20.534	11,190	11,190	638	A
Lopez, Ed	1,496.42	0.00	129.957	194,471	194,471	0	A
Martin, Steve	280.25	92.06	53.463	14,983	5,993	4,923	A
Reedy, Greg	34.95	0.00	49.542	1,732	1,732	0	A
Smith, Ruth	555.74	17.21	27.348	15,199	15,199	471	A
Thomas, Morton	1,767.69	48.47	102.845	181,799	181,799	4,985	A
Active Sub-total		429.44			739,169		
	8,518.90			759,470		31,673	
Retirees & Vesteds							
Crane, Frank	39.73		126.670	5,033	5,033		R
Henderson, Norm	817.79		81.238	66,436	66,436		T
Winter, Marvin	62.93		34.957	2,200	2,200		T
Vesteds Sub-total	880.72			68,636	68,636		
Retirees Sub-total	39.73			5,033	5,033		
Total		429.44			812,838		
	9,439.35			833,139		31,673	
Total PPA Funding Values at Valuation Date						864,812	

**PPA Sample Company
Defined Benefit Pension Plan**

PPA Funding Values
For Plan Year Beginning January 1, 2008
PPA Funding Segment Rates 5.72% / 5.92% / 6.09% Interest

(a) PPA Information as of January 1, 2008

(1)	Funding Target	833,139
(2)	Target Normal Cost	31,673

		<u>No. of Persons</u>	<u>Vested Benefits</u>	<u>Total Benefits</u>
(c)	PPA Funding Target as of 1/1/2008			
(1)	Retirees Receiving Payments	1	5,033	5,033
(2)	Terminated Vesteds	2	68,636	68,636
(3)	Actives	14	739,169	759,470
(4)	Total	17	812,838	833,139

SAMPLE COMPANY, INC.
EMPLOYEES' PENSION PLAN

ACTUARIAL VALUATION
COVERING THE PLAN YEAR
BEGINNING JULY 1, 2000
ENDING JUNE 30, 2001

PREPARED BY
ADAMS PENSION SERVICES
ON SEPTEMBER 30, 2003

SAMPLE COMPANY, INC.
EMPLOYEES' PENSION PLAN
ACTUARIAL CERTIFICATION
AS OF JUNE 30, 2001

This report has been prepared in accordance with generally accepted actuarial principles and practices and, to the best of my knowledge, fairly reflects the actuarial condition of the Sample Company, Inc. Employees' Pension Plan.

In my opinion, the assumptions used in preparing the actuarial report to which this certification is attached, for the Sample Company, Inc. Employees' Pension Plan, (a) are in the aggregate reasonably related to the experience of the plan and to the reasonable expectations, and (b) represent my best estimate as of the valuation date of anticipated experience under the plan. The report and accompanying tables (which describe the actuarial assumptions and methods employed and summarize the principal eligibility and benefit provisions upon which the valuation was based) are complete and accurate to the best of my knowledge.

In preparing the report I have relied upon (a) information on employees provided by the Plan Sponsor, which maintains records for the plan, and (b) information regarding plan assets as provided by the Trustee. Further, we have made such tests as to the reasonable accuracy of the employee data in accordance with generally accepted actuarial principles and practices.

Certified by:

Thomas P. Adams

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 ACTUARIAL BALANCE SHEET
 FOR THE PLAN YEAR ENDING JUNE 30, 2001

A S S E T S	□	MINIMUM BASIS	MAXIMUM BASIS
ACTUARIAL VALUE OF FUNDS ON HAND	\$	184,679	\$ 185,000
PRESENT VALUE OF FUTURE NORMAL COST	\$	526,992	\$ 487,416
PRESENT VALUE OF UNFUNDED LIABILITY	\$	88,838	\$ 128,093
TOTAL	\$	800,509	\$ 800,509

L I A B I L I T I E S	□	MINIMUM BASIS	MAXIMUM BASIS
PRESENT VALUE OF FUTURE BENEFITS	\$	710,100	\$ 710,100
PRESENT VALUE OF VESTED INTERESTS DUE	\$	9,945	\$ 9,945
PRESENT VALUE OF RETIREMENT BENEFITS DUE	\$	80,463	\$ 80,463
TOTAL	\$	800,509	\$ 800,509

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 DEVELOPMENT OF UNFUNDED ACTUARIAL LIABILITY
 PLAN YEAR BEGINNING JULY 1, 2000

(A) FOR PURPOSES OF THE FUNDING STANDARD ACCOUNT

PRIOR BALANCE	\$	91,530
LESS ONE INSTALLMENT	\$	8,503
PLUS INTEREST	\$	5,811
CURRENT BALANCE	\$	88,838

(B) FOR PURPOSES OF MAXIMUM DEDUCTION

PRIOR YEAR UNFUNDED LIABILITY	\$	87,260
PLUS PRIOR NORMAL COST	\$	32,453
PLUS INTEREST	\$	8,379
LESS CONTRIBUTION	\$	0
LESS INTEREST ON CONTRIBUTION	\$	0
NEW UNFUNDED LIABILITY	\$	128,093
PRIOR 10 YEAR AMORTIZATION	\$	11,611
SMALLER OF OUTSTANDING BALANCE AND PRIOR 10 YEAR AMORTIZATION	\$	11,611

SAMPLE COMPANY, INC.
EMPLOYEES' PENSION PLAN
DETERMINATION OF ESTIMATED MAXIMUM DEDUCTIBLE CONTRIBUTION
PLAN YEAR BEGINNING JULY 1, 2000

(A) MINIMUM CONTRIBUTION DUE AS OF THE END OF THE PLAN YEAR (PRIOR TO THE FULL FUNDING LIMITATION)	\$	65,932
(B) NORMAL COST	\$	53,023
INSURANCE PREMIUM	\$	100
10-YEAR AMORT. OF ANY UNFUNDED LIABILITY	\$	11,611

TOTAL	\$	64,734
(C) THE GREATER OF (A) OR (B)	\$	65,932
(D) ACCRUED LIABILITY (UNDER AN INDIVIDUAL ENTRY AGE NORMAL COST METHOD)	\$	507,448
(E) PLUS THE NORMAL COST (UNDER AN INDIVIDUAL ENTRY AGE NORMAL COST METHOD)	\$	34,690
(F) LESS ACTUARIAL VALUE OF ASSETS	\$	185,000
(G) FULL FUNDING LIMITATION (D) + (E) - (F)	\$	357,138
(H) FULL FUNDING LIMITATIONS AT THE END OF THE PLAN YEAR		
(1) ERISA	\$	357,138
(2) OBRA '87 160% CURRENT LIABILITY	\$	413,176
(3) RPA '94 OVERRIDE 90% CURRENT LIABILITY	\$	151,474
(I) NET FULL FUNDING LIMITATION AT THE END OF THE PLAN YEAR (THE LESSER OF (H) (1) AND (H) (2) BUT NOT LESS THAN (H) (3))	\$	357,138
(J) ESTIMATED MAXIMUM DEDUCTIBLE AMOUNT IF PAID AT THE END OF THE PLAN YEAR (PRIOR TO APPLICATION OF THE FULL FUNDING LIMITATIONS, (C))	\$	65,932
(K) ESTIMATED MAXIMUM DEDUCTIBLE AMOUNT IF PAID AT PLAN YEAR END (LESSER OF (I) & (J))	\$	65,932

Sample Company, Inc.
 Employees' Pension Plan
 DETERMINATION OF MINIMUM CONTRIBUTION
 PLAN YEAR BEGINNING JULY 1, 2000

The Funding Standard Account as defined in Section 412 of the Internal Revenue Code illustrates the minimum contribution required to your pension plan. A credit balance shows that funding has been adequate to meet legal requirements. A funding deficiency should not be allowed to develop as it is subject to a penalty tax. To prevent a deficiency, your contribution should be at least equal to the minimum deposit shown below, less interest on the contribution from the date paid to the end of the plan year.

PLAN YEAR ENDING
 JUNE 30, 2001

CHARGES

(A) PRIOR YEAR FUNDING DEFICIENCY, IF ANY	\$	0
(B) NORMAL COST FOR THE PLAN YEAR	\$	57,428
(C) AMORTIZATION CHARGES (outstanding balance as of 6/30/2001 \$ 88,838)	\$	8,504
(D) INTEREST ON (A), (B) & (C)	\$	0
(E) ADDITIONAL INTEREST CHARGE	\$	0
(F) ADDITIONAL FUNDING CHARGE	\$	0
(G) TOTAL CHARGES	\$	65,932

CREDITS

(H) PRIOR YEAR CREDIT BALANCE, IF ANY	\$	0
(I) EMPLOYER CONTRIBUTIONS	\$	0
(J) AMORTIZATION CREDITS (outstanding balance as of 6/30/2001)	\$	0
(K) INTEREST ON (H), (I) & (J)	\$	0
(L) OTHER	\$	0
(M) OTHER CREDIT	\$	0
(N) TOTAL CREDITS	\$	0
MINIMUM BALANCE OF CONTRIBUTION DUE	\$	65,932
ACCUMULATED RECONCILIATION ACCOUNT (balance as of 6/30/2001)	\$	321

Sample Company, Inc.
 Employees' Pension Plan
 SCHEDULE OF AMORTIZATION BASES
 PLAN YEAR BEGINNING JULY 1, 2000

INITIAL DATE	TYPE OF BASE	PERIOD LEFT	- - - CHARGE - - - BALANCE	- - - PAYMENT	- - - CREDIT - - - BALANCE	- - - PAYMENT
-----	-----	-----	-----	-----	-----	-----
7/ 1/1988	Initial Unfunded	17	88,838	8,503.98		
TOTALS			88,838	8,503.98	0	0.00

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 SUMMARY OF ACTUARIAL ASSUMPTIONS AND METHOD

ACTUARIAL ASSUMPTIONS

	FOR PLAN COSTS	FOR ACCRUED BENEFITS
PRERETIREMENT INTEREST	SEVEN PERCENT (7%)	SEVEN PERCENT (7%)
PRERETIREMENT LOAD	NONE	NONE
PRERETIREMENT TURNOVER	T-5 LESS GA51M WITHDRAWAL RATES	NONE
PRERETIREMENT MORTALITY	MALE-83 GROUP ANNUITY MORTALITY TABLE - MALE FEMALE-83 GROUP ANNUITY MORTALITY TABLE - FEMALE	1983 GROUP ANNUITY MORTALITY 50% MALE 50% FEMALE
ASSUMED RETIREMENT AGE	NORMAL RETIREMENT AGE	NORMAL RETIREMENT AGE
FUTURE SALARY INCREASES	3.5% EXPONENTIAL	NONE
FUTURE INSURANCE	INSURANCE IS ASSUMED TO BE CARRIED AT THE CURRENT LEVEL UNTIL RETIREMENT	NOT APPLICABLE
POSTRETIREMENT INTEREST	SEVEN PERCENT (7%)	SEVEN PERCENT (7%)
POSTRETIREMENT MORTALITY	MALE-83 GROUP ANNUITY MORTALITY TABLE - MALE FEMALE-83 GROUP ANNUITY MORTALITY TABLE - FEMALE	1983 GROUP ANNUITY MORTALITY 50% MALE 50% FEMALE

CURRENT LIABILITY ASSUMPTIONS

	FOR OBRA '87	FOR RPA '94
PRERETIREMENT INTEREST	SIX PERCENT (6%)	SIX PERCENT (6%)
PRERETIREMENT MORTALITY	MALE-83 GROUP ANNUITY MORTALITY TABLE - MALE FEMALE-83 GROUP ANNUITY MORTALITY	MALE-83 GROUP ANNUITY MORTALITY TABLE - MALE FEMALE-83 GROUP ANNUITY MORTALITY

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 SUMMARY OF ACTUARIAL ASSUMPTIONS AND METHOD

	TABLE - FEMALE	TABLE - FEMALE
POSTRETIREMENT INTEREST	SIX PERCENT (6%)	SIX PERCENT (6%)
POSTRETIREMENT MORTALITY	MALE-83 GROUP ANNUITY MORTALITY TABLE - MALE FEMALE-83 GROUP ANNUITY MORTALITY TABLE - FEMALE	MALE-83 GROUP ANNUITY MORTALITY TABLE - MALE FEMALE-83 GROUP ANNUITY MORTALITY TABLE - FEMALE

ASSETS ARE VALUED AT MARKET VALUE EXCEPT FOR FUNDING STANDARD ACCOUNT PURPOSES WHERE THEY ARE VALUED AT MARKET VALUE LESS ANY CREDIT BALANCE.

ACTUARIAL COST METHOD

THE FROZEN INITIAL LIABILITY METHOD WAS USED. THIS METHOD SETS THE ACCRUED LIABILITY EQUAL TO THE ASSETS PLUS ANY UNFUNDED LIABILITY. THE BALANCE OF THE PRESENT VALUE OF FUTURE BENEFITS INCLUDING THE COST OF FUTURE TERMINATION BENEFITS AND FUTURE DEATH BENEFITS IS THEN FUNDED AS A LEVEL PERCENTAGE OF COMPENSATION FOR ALL PARTICIPANTS.

AN INITIAL LIABILITY WAS ESTABLISHED BASED ON AN ESTIMATE OF WHAT THE VALUE OF THE FUNDS WOULD HAVE BEEN, HAD THE PLAN BEEN IN EFFECT ON THE DATE OF HIRE OF THE FIRST EMPLOYEE. THIS AMOUNT IS BEING FUNDED OVER A PERIOD OF 10 TO 30 PLAN YEARS.

SAMPLE COMPANY, INC.
EMPLOYEES' PENSION PLAN
SUMMARY OF MAJOR PLAN PROVISIONS

PLAN EFFECTIVE DATE JULY 1, 1988

PLAN YEAR FROM JULY 1 TO JUNE 30

ELIGIBILITY ALL EMPLOYEES NOT EXCLUDED BY CLASS ARE
ELIGIBLE TO ENTER ON THE JULY 1 OR JANUARY 1
COINCIDENT WITH OR FOLLOWING THE COMPLETION
OF THE FOLLOWING REQUIREMENTS:

 1 YEAR OF SERVICE
 MINIMUM AGE 21

NORMAL RETIREMENT AGE ALL PARTICIPANTS ARE ELIGIBLE TO RETIRE WITH
THEIR FULL RETIREMENT BENEFIT ON THE LATER
OF THE FOLLOWING:

 ATTAINMENT OF AGE 65
 COMPLETION OF 5 YEARS OF PARTICIPATION

NORMAL RETIREMENT BENEFIT UPON NORMAL RETIREMENT EACH PARTICIPANT WILL
BE ENTITLED TO A BENEFIT PAYABLE IN THE
NORMAL FORM EQUAL TO THE FOLLOWING:

 25 PERCENT OF COMPENSATION

 WITH THE BENEFIT REDUCED PROPORTIONATELY
 FOR EACH YEAR OF SERVICE LESS THAN 25

 CREDITED YEARS ARE PLAN YEARS COMMENCING
 WITH THE YEAR OF HIRE AND ENDING WITH THE
 RETIREMENT YEAR EXCLUDING THE FOLLOWING:

 YEARS WITH LESS THAN 1,000 HOURS

 MAXIMUM BENEFIT IS \$13,333 PER MONTH
 MAXIMUM PERCENT OF SALARY IS 100%

 BENEFIT IS BASED ON AVERAGE SALARY DURING
 THE HIGHEST 5 CONSECUTIVE YEARS OF
 EMPLOYMENT

NORMAL FORM OF BENEFIT A BENEFIT PAYABLE FOR THE LIFE OF THE
PARTICIPANT

SAMPLE COMPANY, INC.
EMPLOYEES' PENSION PLAN
SUMMARY OF MAJOR PLAN PROVISIONS

ACCRUED BENEFIT

A FRACTION OF THE NORMAL RETIREMENT BENEFIT CALCULATED BASED ON THE ASSUMPTION THAT THE AVERAGE SALARY PRECEDING TERMINATION EQUALS THE AVERAGE SALARY AT RETIREMENT SUCH FRACTION BEING EQUAL TO THE YEARS TO DATE DIVIDED BY WHAT THE YEARS AT RETIREMENT WOULD HAVE BEEN HAD EMPLOYMENT CONTINUED UNTIL RETIREMENT

CREDITED YEARS ARE PLAN YEARS COMMENCING WITH THE YEAR OF ENTRY AND ENDING WITH THE RETIREMENT YEAR EXCLUDING THE FOLLOWING:

YEARS WITH LESS THAN 1,000 HOURS

TERMINATION BENEFIT

UPON TERMINATION FOR ANY REASON OTHER THAN DEATH, DISABILITY OR RETIREMENT A PARTICIPANT SHALL BE ENTITLED TO A PORTION OF THE ACTUARIAL EQUIVALENT OF HIS ACCRUED BENEFIT IN ACCORDANCE WITH THE FOLLOWING VESTING SCHEDULE:

CREDITED YEARS	VESTED PERCENT
1	0
2	0
3	20
4	40
5	60
6	80
7	100

CREDITED YEARS ARE PLAN YEARS COMMENCING WITH THE YEAR OF HIRE AND ENDING WITH THE RETIREMENT YEAR EXCLUDING THE FOLLOWING:

YEARS WITH LESS THAN 1,000 HOURS

TOP HEAVY MINIMUM BENEFIT

EACH PARTICIPANT WILL BE ENTITLED TO A MINIMUM ACCRUED BENEFIT EQUAL TO THE FOLLOWING:

2 PERCENT OF AVERAGE COMPENSATION TIMES CREDITED YEARS

CREDITED YEARS ARE PLAN YEARS COMMENCING WITH THE YEAR OF ENTRY AND ENDING WITH THE

SAMPLE COMPANY, INC.
EMPLOYEES' PENSION PLAN
SUMMARY OF MAJOR PLAN PROVISIONS

RETIREMENT YEAR EXCLUDING THE FOLLOWING:

YEARS WITH LESS THAN 1,000 HOURS
EXCLUDING YEARS PLAN NOT TOP HEAVY

WITH A MAXIMUM OF 10 YEARS

BENEFIT IS BASED ON AVERAGE SALARY DURING
THE HIGHEST 5 CONSECUTIVE YEARS OF
EMPLOYMENT

TOP HEAVY NORMAL FORM

A BENEFIT PAYABLE FOR THE LIFE OF THE
PARTICIPANT

TOP HEAVY VESTING

IN ANY YEAR THE PLAN IS TOP HEAVY THE
PARTICIPANTS WILL VEST IN ACCORDANCE WITH
THE FOLLOWING VESTING SCHEDULE:

CREDITED YEARS	VESTED PERCENT
1	0
2	20
3	40
4	60
5	80
6	100

CREDITED YEARS ARE PLAN YEARS COMMENCING
WITH THE YEAR OF HIRE AND ENDING WITH THE
RETIREMENT YEAR EXCLUDING THE FOLLOWING:

YEARS WITH LESS THAN 1,000 HOURS

TOP HEAVY STATUS

A PLAN IS TOP HEAVY IF OVER 60% OF THE VALUE
OF ALL ACCRUED BENEFITS IN ALL OF THE
EMPLOYER'S PLANS ARE FOR THE BENEFIT OF KEY
EMPLOYEES. A KEY EMPLOYEE IS GENERALLY AN
OFFICER OR OWNER OF THE COMPANY. THIS PLAN
IS CURRENTLY NOT TOP HEAVY.

EARLY RETIREMENT

EQUAL TO ACTUARIAL EQUIVALENT OF ACCRUED
BENEFIT

DISABILITY

EQUAL TO PRESENT VALUE OF THE ACCRUED
BENEFIT

SAMPLE COMPANY, INC.
EMPLOYEES' PENSION PLAN
INFORMATION FOR FASB 35 AND APB OPINION 8
FOR PLAN YEAR ENDING JUNE 30, 2001

- | | | |
|----|--|------------|
| 1) | The Actuarial Liability for funding purposes as of 6/30/2001 is | \$ 222,684 |
| | The Normal Cost for funding purposes as of 6/30/2001 is | \$ 53,123 |
| | The company's policy is to contribute the maximum deductible amount within the time allowed to deduct the contribution on the current-year tax return. | |
| | This year's pension expense under that policy is | \$ 65,932 |
| 2) | The present value of benefits in Pay Status is | \$ 80,463 |
| | The present value of other Vested Benefits is | \$ 320,696 |
| | The Market Value of assets is | \$ 185,000 |
| | The excess of the value of Vested Benefits over the Market Value of assets | \$ 216,160 |
| 3) | The Assumptions and Methods used in this valuation are summarized on page 7. A description of the employees covered and a summary of the provisions of the plan start on page 9. | |
| 4) | The Actuarial Assumptions and Methods used to calculate the figures in 1) and 2) above, and the provisions of the plan are the same as those used in the prior-year valuation. | |

SAMPLE COMPANY, INC.
EMPLOYEES' PENSION PLAN
FUNDED STATUS OF PLAN
AS OF JUNE 30, 2001

While the funding method used to fund a plan is designed to accumulate the funds required to pay the participants benefits at retirement, it does not reflect the status of funding against the benefits earned to date. A more appropriate measure might be a comparison of the present value of Accrued or Vested benefits to the value of the funds accumulated to date. Such a comparison is shown below with individual present values based on the higher of Actuarial Equivalence or PBGC assumptions.

PRESENT VALUE OF VESTED BENEFITS	569,000
PRESENT VALUE OF ACCRUED BENEFITS	583,053
MARKET VALUE OF ASSETS	185,000
% OF VESTED BENEFITS FUNDED	33%
% OF ACCRUED BENEFITS FUNDED	32%

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 ACTIVE PARTICIPANT CENSUS DATA
 FOR PLAN YEAR ENDING JUNE 30, 2001

PARTICIPANT NAME	SEX	DATE OF BIRTH	DATE OF HIRE	DATE OF ENTRY	ANNUAL COMPENSATION
BI, JOY	F	9/ 6/1945	1/ 6/1992	7/ 1/1993	26,383.40
PEZ, MON	M	12/ 9/1949	3/15/1995	7/ 1/1996	205,946.34
COFE, RON	M	11/13/1942	11/15/1981	7/ 1/1988	150,000.00
ROP, MARY	F	4/21/1943	6/ 1/1982	7/ 1/1988	50,016.10
EVE, SUSAN	F	8/28/1945	5/ 1/1996	7/ 1/1997	20,487.68
KIKS, MATT	M	5/12/1951	2/16/1987	7/ 1/1988	63,207.80
BRAE, LIVE	F	1/28/1948	2/ 3/1986	7/ 1/1988	51,714.22
LJ, SUE	F	5/23/1956	3/22/1995	7/ 1/1996	37,754.02
STA, ANN	F	3/ 8/1957	9/22/1992	1/ 1/1994	22,455.04
STO, MATT	M	1/ 4/1979	7/10/1999	1/ 1/2001	14,427.66
DASE, LARRY	M	6/11/1979	4/22/1996	7/ 1/2000	19,206.14
TOTAL (11 PARTICIPANTS):					661,598.40

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 INACTIVE EMPLOYEE CENSUS DATA
 FOR PLAN YEAR ENDING JUNE 30, 2001

EMPLOYEE NAME	SEX	DATE OF BIRTH	DATE OF HIRE	ANNUAL COMPENSATION	STATUS
MUVE, JOE	M	6/19/1945	8/ 1/1988	0.00	TERMINATED
GAV, SCARY	F	10/23/1950	3/23/1994	0.00	TERMINATED
GUL, NED	M	3/18/1954	8/31/1990	0.00	TERMINATED
KAL, SAL	M	2/13/1957	5/ 1/1989	0.00	TERMINATED
SCH, LINDA	F	3/22/1969	11/ 8/1993	0.00	TERMINATED
STO, CURT	M	9/23/1983	9/23/1999	0.00	MINIMUM AGE
TOTAL (6 EMPLOYEES)				0.00	

SAMPLE COMPANY, INC.

EMPLOYEES' PENSION PLAN

FOR PLAN YEAR ENDING JUNE 30, 2001
 SCHEDULE OF ACTIVE PARTICIPANT DATA

AGE/ SVC	<25	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60-64	65-69	70+	TOTAL
0	0	0	0	0	0	0	0	0	0	0	0	0
1-4	1	0	0	0	0	0	0	0	0	0	0	1
5-9	1	0	0	0	1	1	1	2	0	0	0	6
10-14	0	0	0	0	0	0	1	0	0	0	0	1
15-19	0	0	0	0	0	0	1	1	0	0	0	2
20-24	0	0	0	0	0	0	0	1	0	0	0	1
25-29	0	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0	0	0
40+	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	2	0	0	0	1	1	3	4	0	0	0	11

AVERAGE AGE:

46.6

AVERAGE SERVICE: 9.7

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 ESTIMATED RETIREMENT BENEFITS
 FOR PLAN YEAR ENDING JUNE 30, 2001

PARTICIPANT NAME	NORMAL RETIREMENT DATE	ESTIMATED RETIREMENT BENEFIT	ESTIMATED CASH AT RETIREMENT
BI, JOY	10/ 1/2010	395.75	50,449
PEZ, MON	1/ 1/2015	2,833.33	314,227
COFE, RON	12/ 1/2007	3,125.00	346,575
ROP, MARY	5/ 1/2008	1,042.00	132,831
EVE, SUSAN	9/ 1/2010	307.32	39,176
KIKS, MATT	6/ 1/2016	1,316.83	146,041
BRAE, LIVE	2/ 1/2013	1,077.38	137,341
LJ, SUE	6/ 1/2021	786.54	100,265
STA, ANN	4/ 1/2022	467.81	59,635
STO, MATT	2/ 1/2044	300.58	33,335
DASE, LARRY	7/ 1/2044	400.13	44,376
TOTAL			1,404,254

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 PRESENT BENEFITS
 FOR PLAN YEAR ENDING JUNE 30, 2001
 PBGC RATES: PRE 5.00%/ 5.00%/ 5.00%/ POST 5.00%

PARTICIPANT NAME	ACCRUED	VESTED	PRESENT	PRESENT	
	RETIREMENT	ACCURUED	VALUE	VESTED	VESTED
	BENEFIT	RETIREMENT	ACCURUED	BENEFIT	PERCENT
		BENEFIT	BENEFIT		
BI, JOY	165.45	165.45	13,857.26	13,857.26	100
PEZ, MON	703.70	562.96	47,748.92	38,199.14	80
COFE, RON	1,236.72	1,236.72	121,773.48	121,773.48	100
ROP, MARY	601.71	601.71	56,111.12	56,111.12	100
EVE, SUSAN	65.34	39.20	5,472.13	3,283.28	60
KIKS, MATT	543.15	543.15	33,233.61	33,233.61	100
BRAE, LIVE	497.71	497.71	35,579.15	35,579.15	100
LJ, SUE	139.75	111.80	6,632.01	5,305.61	80
STA, ANN	92.36	73.89	4,168.16	3,334.53	80
STO, MATT	6.93	0.00	105.38	0.00	0
DASE, LARRY	8.08	4.85	122.92	73.75	60
TOTAL			324,804.14	310,750.93	

RATES USED (ACTUARIAL EQUIVALENCE OR ALTERNATE RATES REQUIRED FOR LUMP SUMS)
 THAT PRODUCE THE HIGHER PRESENT VALUE

BENEFITS ARE BASED ON CURRENT AVERAGE COMPENSATION

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 DEFERRED VESTED BENEFITS
 FOR PLAN YEAR ENDING JUNE 30, 2001

NORMAL FORM: A = LUMP SUM
 B = ANNUITY CERTAIN
 C = LIFE ANNUITY
 D = n YR C&C
 G = n% J&S
 0 = PLAN NORMAL FORM

PARTICIPANT NAME	DATE OF TERMI- NATION	NORMAL RETIRE- MENT DATE	VESTED MONTHLY RETIREMENT BENEFIT	n YRS/ n %J&S /FORM	ANNUITY RATE	PRESENT VALUE OF MONTHLY BENEFIT
MUVE, JOE	11/30/1995	7/ 1/2010	167.93	0/0	110.904	9,286
GAV, SCARY	3/29/1996	11/ 1/2015	0.00	0/0	127.477	0
GUL, NED	1/24/1994	4/ 1/2019	14.47	0/A	110.904	418
KAL, SAL	7/12/1995	3/ 1/2022	10.23	0/0	110.904	240
SCH, LINDA	4/18/1996	4/ 1/2034	0.00	0/0	127.477	0
TOTAL	5		192.63			9,945

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 SUPPORT PAGE 1
 CASE NUMBER 0002 / DISK D15
 FOR PLAN YEAR ENDING JUNE 30, 2001
 VALUATION PRINTED ON SEPTEMBER 30, 2003

PARTICIPANT NAME	SEX	SA	EA	AA	RA	CURR ANNUAL COMPENSATION	PROJ AVERAGE COMPENSATION	CURRENT % BENEFIT	CHG COMP
BI, JOY	F	48	56	65		26,383.40	33,607.68	395.75	106
PEZ, MON	M	47	52	65		205,946.34	170,000.04	2,833.33	106
COFE, RON	M	41	59	65		150,000.00	167,395.20	3,125.00	192 *
ROP, MARY	F	40	58	65		50,016.10	57,461.28	1,042.00	106
EVE, SUSAN	F	52	56	65		20,487.68	26,097.60	307.32	106
KIKS, MATT	M	37	50	65		63,207.80	96,178.32	1,316.83	106
BRAE, LIVE	F	39	53	65		51,714.22	70,562.04	1,077.38	106
LJ, SUE	F	40	45	65		37,754.02	68,670.12	786.54	106
STA, ANN	F	37	44	65		22,455.04	41,756.40	467.81	106
STO, MATT	M	22	22	65		14,427.66	57,191.28	300.58	106
DASE, LARRY	M	21	22	65		19,206.14	77,936.16	400.13	106
TOTAL						661,598.40	866,856.12	12,052.67	

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 SUPPORT PAGE 2
 CASE NUMBER 0002 / DISK D15
 FOR PLAN YEAR ENDING JUNE 30, 2001
 PROJECTED BENEFIT WITH SALARY SCALE

PARTICIPANT NAME	BASE BENEFIT	RED FOR INTEGRATE	INC FOR MINIMUM	RED FOR MAXIMUM	COVERED COMPENSATION
BI, JOY	504.11	0.00	0.00	0.00	0.00
PEZ, MON	2,691.66	0.00	0.00	0.00	0.00
COFE, RON	3,487.40	0.00	0.00	0.00	0.00
ROP, MARY	1,197.11	0.00	0.00	0.00	0.00
EVE, SUSAN	304.47	0.00	0.00	0.00	0.00
KIKS, MATT	2,003.71	0.00	0.00	0.00	0.00
BRAE, LIVE	1,470.04	0.00	0.00	0.00	0.00
LJ, SUE	1,430.62	0.00	0.00	0.00	0.00
STA, ANN	869.92	0.00	0.00	0.00	0.00
STO, MATT	1,191.48	0.00	0.00	0.00	0.00
DASE, LARRY	1,623.67	0.00	0.00	0.00	0.00
TOTAL	16,774.19	0.00	0.00	0.00	0.00

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 SUPPORT PAGE 3
 CASE NUMBER 0002 / DISK D15
 FOR PLAN YEAR ENDING JUNE 30, 2001
 PROJECTED BENEFIT WITH SALARY SCALE

PARTICIPANT NAME	PROJECTED BENEFIT	ANNUITY RATE	RETIRE RESERVE	CASH VAL AT RETIRE	PRES VAL FUT BEN
BI, JOY	504.11	127.477	64,262	0	33,575
PEZ, MON	2,691.66	110.904	298,516	0	110,377
COFE, RON	3,487.40	110.904	386,767	0	246,941
ROP, MARY	1,197.11	127.477	152,604	0	92,522
EVE, SUSAN	304.47	127.477	38,813	0	20,203
KIKS, MATT	2,003.71	110.904	222,219	0	69,234
BRAE, LIVE	1,470.04	127.477	187,396	0	77,936
LJ, SUE	1,430.62	127.477	182,371	0	35,947
STA, ANN	869.92	127.477	110,895	0	19,863
STO, MATT	1,191.48	110.904	132,140	0	1,481
DASE, LARRY	1,623.67	110.904	180,071	0	2,021
TOTAL	16,774.19		1,956,054	0	710,100

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 SUPPORT PAGE 4
 CASE NUMBER 0002 / DISK D15
 FOR PLAN YEAR ENDING JUNE 30, 2001

PARTICIPANT NAME	PRES VALUE FUT COMP	----- ACTUARIAL LIABILITY	EXCLUDES INSURANCE -----		
			NORMAL COST	EAN ACT LIABILITY	EAN NOR COST
BI, JOY	221,671	17,343	1,932	17,342	1,932
PEZ, MON	2,133,971	38,324	6,954	38,324	6,954
COFE, RON	923,705	167,982	12,822	167,982	12,822
ROP, MARY	343,263	71,814	3,017	71,814	3,017
EVE, SUSAN	172,135	6,741	1,602	6,741	1,602
KIKS, MATT	697,565	42,240	2,446	42,240	2,446
BRAE, LIVE	510,613	52,563	2,570	52,562	2,570
LJ, SUE	465,424	11,530	1,981	11,530	1,981
STA, ANN	277,150	8,305	936	8,305	936
STO, MATT	144,144	0	148	0	148
DASE, LARRY	192,161	200	182	199	182
TOTAL	6,081,807	417,042	34,590	417,039	34,590

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 SUPPORT PAGE 5
 CASE NUMBER 0002 / DISK D15
 FOR PLAN YEAR ENDING JUNE 30, 2001

PARTICIPANT NAME	AB BASE BENEFIT	YEARS/ YEARS	PRIOR AC BEN	ACCRUED BENEFIT	VEST YEARS
BI, JOY	351.58	8.00/17.00	138.04	165.45	9.00
PEZ, MON	2,533.33	5.00/18.00	548.89	703.70	6.00
COFE, RON	1,807.50	13.00/19.00	1,096.75	1,236.72	20.00
ROP, MARY	925.70	13.00/20.00	529.59	601.71	19.00
EVE, SUSAN	212.34	4.00/13.00	48.24	65.34	5.00
KIKS, MATT	1,169.86	13.00/28.00	400.00	543.15	14.00
BRAE, LIVE	957.13	13.00/25.00	391.12	497.71	15.00
LJ, SUE	698.75	5.00/25.00	106.60	139.75	6.00
STA, ANN	415.60	6.00/27.00	73.38	92.36	6.00
STO, MATT	304.76	1.00/44.00	6.93	6.93	2.00
DASE, LARRY	355.47	1.00/44.00	0.00	8.08	5.00

SUMMARY OF MAJOR INSURANCE PROVISIONS
SAMPLE COMPANY, INC.
EMPLOYEES' PENSION PLAN
CASE NUMBER 0002 / DISK D15

INSURANCE

NONE

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 SUPPORT PAGE 6
 CASE NUMBER 0002 / DISK D15
 FOR PLAN YEAR ENDING JUNE 30, 2001

PARTICIPANT NAME	INSURANCE PREMIUM	CURRENT DIVIDEND	TOTAL PLAN NORM COST	FACE AMOUNT	CURRENT CASH VAL
BI, JOY	100.00	0.00	2,032.00	10,000	0
PEZ, MON	0.00	0.00	6,954.00	0	0
COFE, RON	0.00	0.00	12,822.00	0	0
ROP, MARY	0.00	0.00	3,017.00	0	0
EVE, SUSAN	0.00	0.00	1,602.00	0	0
KIKS, MATT	0.00	0.00	2,446.00	0	0
BRAE, LIVE	0.00	0.00	2,570.00	0	0
LJ, SUE	0.00	0.00	1,981.00	0	0
STA, ANN	0.00	0.00	936.00	0	0
STO, MATT	0.00	0.00	148.00	0	0
DASE, LARRY	0.00	0.00	182.00	0	0
TOTAL	100.00	0.00	34,690.00	10,000	0

SAMPLE COMPANY, INC.
EMPLOYEES' PENSION PLAN
SUPPORT PAGE 7
CASE NUMBER 0002 / DISK D15
FOR PLAN YEAR ENDING JUNE 30, 2001

	MAX	MIN
1) TOTAL PRESENT VALUE OF FUTURE BENEFITS	710,100	710,100
2) CURRENT COVERED COMPENSATION	661,598	661,598
3) PRESENT VALUE FUTURE COMPENSATION	6,081,808	6,081,808
4) VALUE OF ASSETS	94,590	94,269
5) UNFUNDED ACTUARIAL LIABILITY	128,093	88,838
6) PRESENT VALUE FUTURE NORMAL COST (1-4-5)	487,416	526,992
7) WEIGHTED AVERAGE TEMPORARY ANNUITY FACTOR (3/2)	9.192	9.192
8) AGGREGATE NORMAL COST (6/7)	53,023	57,328

SAMPLE COMPANY, INC.
EMPLOYEES' PENSION PLAN
SUPPORT PAGE 7A
CASE NUMBER 0002 / DISK D15
FOR PLAN YEAR ENDING JUNE 30, 2001

	MAX	MIN
(A) MINIMUM CONTRIBUTION DUE AS OF THE END OF THE PLAN YEAR (PRIOR TO THE FULL FUNDING LIMITATION)	\$ 65,932	65,932
(B) MAXIMUM COST	\$ 64,734	N/A
(C) THE GREATER OF (A) OR (B)	\$ 65,932	65,932
(D) ACCRUED LIABILITY (UNDER AN INDIVIDUAL ENTRY AGE NORMAL COST METHOD)	\$ 507,448	507,448
(E) PLUS THE NORMAL COST (UNDER AN INDIVIDUAL ENTRY AGE NORMAL COST METHOD)	\$ 34,690	34,690
(F) LESS ACTUARIAL VALUE OF ASSETS	\$ 185,000	185,000
(G) FULL FUNDING LIMITATION (D) + (E) - (F)	\$ 357,138	357,138
(H) FULL FUNDING LIMITATIONS AT THE END OF THE PLAN YEAR		
(1) ERISA	\$ 357,138	357,138
(2) OBRA '87 160% CURRENT LIABILITY	\$ 413,176	413,176
(3) RPA '94 OVERRIDE 90% CURRENT LIABILITY	\$ 151,474	151,474
(I) NET FULL FUNDING LIMITATION AT THE END OF THE PLAN YEAR (THE LESSER OF (H) (1) AND (H) (2) BUT NOT LESS THAN (H) (3))	\$ 357,138	357,138
(J) ESTIMATED MAXIMUM DEDUCTIBLE AMOUNT IF PAID AT THE END OF THE PLAN YEAR (PRIOR TO APPLICATION OF THE FULL FUNDING LIMITATIONS, (C))	\$ 65,932	65,932
(K) ESTIMATED MAXIMUM DEDUCTIBLE AMOUNT IF PAID AT PLAN YEAR END (LESSER OF (J) & (I))	\$ 65,932	65,932
(L) FULL FUNDING LIMITATION CREDIT	\$ N/A	0
(M) OBRA FFL CREDIT	\$ N/A	0

* THE INSURANCE PREMIUM IS IGNORED IN CALCULATING CURRENT LIABILITY

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 ANNUAL VALUATION JUNE 30, 2001

SUPPORT PAGE 8
 CASE NUMBER 0002 / DISK D15

PARTICIPANT NAME	DATE	COMP	BENEFIT	FACE	PREMIUM	HOURS
BI, JOY	6/30/2001	26383.40	504.11	0	0.00	1000>
BI, JOY	6/30/2000	24890.00	183.75	0	0.00	1000>
BI, JOY	6/30/1999	23371.00	182.58	0	0.00	1000>
BI, JOY	6/30/1998	21945.00	180.35	0	0.00	1000>
BI, JOY	6/30/1997	20606.00	177.16	0	0.00	1000>
BI, JOY	6/30/1996	19440.00	151.40	0	0.00	1000>
BI, JOY	6/30/1995	19200.00	180.26	0	0.00	1248
BI, JOY	6/30/1994	18000.00	168.97	10000	100.00	1000>
BI, JOY	6/30/1993	16878.00	185.39	0	0.00	1000>
BI, JOY	6/30/1992	2400.00	0.00	0	0.00	100
TOTAL	10	193113.40	1913.97	10000	100.00	
PEZ, MON	6/30/2001	205946.34	2691.66	0	0.00	1000>
PEZ, MON	6/30/2000	194289.00	1575.00	0	0.00	1000>
PEZ, MON	6/30/1999	182431.00	1499.99	0	0.00	1000>
PEZ, MON	6/30/1998	171297.00	1499.99	0	0.00	1000>
PEZ, MON	6/30/1997	160842.00	1499.99	0	0.00	1000>
PEZ, MON	6/30/1996	151738.00	1453.87	0	0.00	1000>
PEZ, MON	6/30/1995	23769.00	0.00	0	0.00	607
TOTAL	7	1090312.34	10220.50	0	0.00	
COFE, RON	6/30/2001	150000.00	3487.40	0	0.00	1000>
COFE, RON	6/30/2000	77787.00	1926.95	0	0.00	1000>
COFE, RON	6/30/1999	73039.00	1872.70	0	0.00	1000>
COFE, RON	6/30/1998	68581.00	1819.99	0	0.00	1000>
COFE, RON	6/30/1997	64395.00	1768.69	0	0.00	1000>
COFE, RON	6/30/1996	60750.00	1454.03	0	0.00	1000>
COFE, RON	6/30/1995	62915.00	1943.17	0	0.00	2080
COFE, RON	6/30/1994	58300.00	1682.61	0	0.00	1000>
COFE, RON	6/30/1993	58300.00	1872.59	0	0.00	1000>
COFE, RON	6/30/1992	55000.00	0.00	0	0.00	1000>
COFE, RON	6/30/1991	48000.00	0.00	0	0.00	1000>
COFE, RON	6/30/1990	41076.00	0.00	0	0.00	1000>
COFE, RON	6/30/1989	38033.00	0.00	0	0.00	1000>
COFE, RON	6/30/1988	33072.00	0.00	0	0.00	1000>
TOTAL	14	889248.00	17828.13	0	0.00	
ROP, MARY	6/30/2001	50016.10	1197.11	0	0.00	1000>
ROP, MARY	6/30/2000	47185.00	1168.91	0	0.00	1000>
ROP, MARY	6/30/1999	44305.00	1136.00	0	0.00	1000>
ROP, MARY	6/30/1998	41601.00	1103.99	0	0.00	1000>

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 ANNUAL VALUATION JUNE 30, 2001

SUPPORT PAGE 8
 CASE NUMBER 0002 / DISK D15

PARTICIPANT NAME	DATE	COMP	BENEFIT	FACE	PREMIUM	HOURS
ROP, MARY	6/30/1997	39062.00	1072.93	0	0.00	1000>
ROP, MARY	6/30/1996	36851.00	882.01	0	0.00	1000>
ROP, MARY	6/30/1995	38216.00	1180.27	0	0.00	2080
ROP, MARY	6/30/1994	36400.00	1050.65	0	0.00	1000>
ROP, MARY	6/30/1993	35817.00	1196.45	0	0.00	1000>
ROP, MARY	6/30/1992	28585.00	0.00	0	0.00	1000>
ROP, MARY	6/30/1991	26845.00	0.00	0	0.00	1000>
ROP, MARY	6/30/1990	28595.00	0.00	0	0.00	1000>
ROP, MARY	6/30/1989	22700.00	0.00	0	0.00	1000>
ROP, MARY	6/30/1988	21070.00	0.00	0	0.00	1000>
TOTAL	14	497248.10	9988.32	0	0.00	
EVE, SUSAN	6/30/2001	20487.68	304.47	0	0.00	1000>
EVE, SUSAN	6/30/2000	19328.00	371.61	0	0.00	1000>
EVE, SUSAN	6/30/1999	18148.00	361.14	0	0.00	1000>
EVE, SUSAN	6/30/1998	17040.00	350.93	0	0.00	1000>
EVE, SUSAN	6/30/1997	16000.00	341.05	0	0.00	1000>
EVE, SUSAN	6/30/1996	0.00	0.00	0	0.00	347
TOTAL	6	91003.68	1729.20	0	0.00	
KIKS, MATT	6/30/2001	63207.80	2003.71	0	0.00	1000>
KIKS, MATT	6/30/2000	59630.00	1702.91	0	0.00	1000>
KIKS, MATT	6/30/1999	55991.00	1655.00	0	0.00	1000>
KIKS, MATT	6/30/1998	52574.00	1608.33	0	0.00	1000>
KIKS, MATT	6/30/1997	49365.00	1563.04	0	0.00	1000>
KIKS, MATT	6/30/1996	46571.00	1285.11	0	0.00	1000>
KIKS, MATT	6/30/1995	46746.00	1704.49	0	0.00	2080
KIKS, MATT	6/30/1994	44520.00	1446.35	0	0.00	1000>
KIKS, MATT	6/30/1993	44520.00	1739.96	0	0.00	1000>
KIKS, MATT	6/30/1992	42000.00	0.00	0	0.00	1000>
KIKS, MATT	6/30/1991	34381.00	0.00	0	0.00	1000>
KIKS, MATT	6/30/1990	31469.00	0.00	0	0.00	1000>
KIKS, MATT	6/30/1989	26544.00	0.00	0	0.00	1000>
KIKS, MATT	6/30/1988	24167.00	0.00	0	0.00	1000>
TOTAL	14	621685.80	14708.90	0	0.00	
BRAE, LIVE	6/30/2001	51714.22	1470.04	0	0.00	1000>
BRAE, LIVE	6/30/2000	48787.00	1591.48	0	0.00	1000>
BRAE, LIVE	6/30/1999	45809.00	1546.63	0	0.00	1000>
BRAE, LIVE	6/30/1998	43013.00	1502.93	0	0.00	1000>
BRAE, LIVE	6/30/1997	40388.00	1460.59	0	0.00	1000>

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 ANNUAL VALUATION JUNE 30, 2001

SUPPORT PAGE 8
 CASE NUMBER 0002 / DISK D15

PARTICIPANT NAME	DATE	COMP	BENEFIT	FACE	PREMIUM	HOURS
BRAE, LIVE	6/30/1996	38102.00	1200.86	0	0.00	1000>
BRAE, LIVE	6/30/1995	38385.00	1622.63	0	0.00	2080
BRAE, LIVE	6/30/1994	37632.00	1375.92	0	0.00	1000>
BRAE, LIVE	6/30/1993	36783.00	1681.49	0	0.00	1000>
BRAE, LIVE	6/30/1992	35460.00	0.00	0	0.00	1000>
BRAE, LIVE	6/30/1991	33767.00	0.00	0	0.00	1000>
BRAE, LIVE	6/30/1990	32158.00	0.00	0	0.00	1000>
BRAE, LIVE	6/30/1989	30628.00	0.00	0	0.00	1000>
BRAE, LIVE	6/30/1988	29285.00	0.00	0	0.00	1000>
TOTAL	14	541911.22	13452.57	0	0.00	
LJ, SUE	6/30/2001	37754.02	1430.62	0	0.00	1000>
LJ, SUE	6/30/2000	35617.00	1395.26	0	0.00	1000>
LJ, SUE	6/30/1999	33443.00	1355.88	0	0.00	1000>
LJ, SUE	6/30/1998	31402.00	1317.79	0	0.00	1000>
LJ, SUE	6/30/1997	29485.00	1280.56	0	0.00	1000>
LJ, SUE	6/30/1996	27816.00	1052.80	0	0.00	1000>
LJ, SUE	6/30/1995	6024.00	0.00	0	0.00	232
TOTAL	7	201541.02	7832.91	0	0.00	
STA, ANN	6/30/2001	22455.04	869.92	0	0.00	1000>
STA, ANN	6/30/2000	21184.00	849.37	0	0.00	1000>
STA, ANN	6/30/1999	19891.00	825.50	0	0.00	1000>
STA, ANN	6/30/1998	18677.00	802.19	0	0.00	1000>
STA, ANN	6/30/1997	17537.00	779.75	0	0.00	1000>
STA, ANN	6/30/1996	16544.00	640.92	0	0.00	1000>
STA, ANN	6/30/1995	16000.00	0.00	0	0.00	600
STA, ANN	6/30/1994	15208.00	0.00	0	0.00	580
STA, ANN	6/30/1993	8240.00	0.00	0	0.00	357
TOTAL	9	155736.04	4767.65	0	0.00	
STO, MATT	6/30/2001	14427.66	1191.48	0	0.00	1000>
STO, MATT	6/30/2000	13611.00	0.00	0	0.00	1000>
STO, MATT	6/30/1999	1000.00	0.00	0	0.00	1000>
TOTAL	3	29038.66	1191.48	0	0.00	
DASE, LARRY	6/30/2001	19206.14	1623.67	0	0.00	1000>
DASE, LARRY	6/30/2000	18119.00	1583.51	0	0.00	1000>
DASE, LARRY	6/30/1999	17013.00	1396.13	0	0.00	1000>
DASE, LARRY	6/30/1998	15975.00	1396.13	0	0.00	1000>

SAMPLE COMPANY, INC.
EMPLOYEES' PENSION PLAN
ANNUAL VALUATION JUNE 30, 2001

SUPPORT PAGE 8
CASE NUMBER 0002 / DISK D15

PARTICIPANT NAME	DATE	COMP	BENEFIT	FACE	PREMIUM	HOURS
DASE, LARRY	6/30/1997	15000.00	0.00	0	0.00	1000>
DASE, LARRY	6/30/1996	0.00	0.00	0	0.00	135
TOTAL	6	85313.14	5999.44	0	0.00	

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 SUPPORT PAGE 9
 CASE NUMBER 0002 / DISK D15
 FOR PLAN YEAR ENDING JUNE 30, 2001
 CURRENT LIABILITY USING 6.00% / 6.00% INTEREST

PARTICIPANT NAME	(1)	(2)	PRESENT	VESTED	PRESENT	S
	BOY MO. ACCRUED BENEFIT	EXPECTED MO. ACCRUAL IN YEAR	VALUE OF (1) AT BOY	VALUE OF (1) AT BOY	VALUE OF (2) AT BOY	T A T
BI, JOY	138.04	27.41	10,409	10,409	2,067	C
PEZ, MON	548.89	154.81	27,019	21,615	7,621	C
COFE, RON	1,096.75	139.96	83,541	83,541	10,661	C
ROP, MARY	529.59	72.11	45,045	45,045	6,133	C
EVE, SUSAN	48.24	17.09	3,644	2,187	1,291	C
KIKS, MATT	400.00	143.15	17,401	17,401	6,227	C
BRAE, LIVE	391.12	106.58	24,637	24,637	6,714	C
LJ, SUE	106.60	33.15	4,169	3,335	1,297	C
STA, ANN	73.38	18.97	2,705	2,164	699	C
STO, MATT	6.93	0.00	56	0	0	B
DASE, LARRY	0.00	8.07	0	0	64	C
ACTIVE SUB-TOTAL	3,339.54	721.30	218,626	210,334	42,774	
RETIREDS & VESTEDS						
MUVE, JOE	167.93		10,229	10,230		T
GAV, SCARY	0.00		0	0		T
GUL, NED	14.47		500	501		T
KAL, SAL	25.59		739	296		T
SCH, LINDA	0.00		0	0		T
VESTEDS SUB-TOTAL	207.99		11,469	11,028		
RETIRED SUB-TOTAL	0.00		0	0		
TOTAL	3,547.53	721.30	230,095	221,362	42,774	
TOTAL CURRENT LIABILITY AT VALUATION DATE				289,242		

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 SUPPORT PAGE 9A
 CASE NUMBER 0002 / DISK D15
 FOR PLAN YEAR ENDING JUNE 30, 2001
 RPA CURRENT LIABILITY USING 6.00% / 6.00% INTEREST

PARTICIPANT NAME	(1)	(2)	PRESENT	VESTED	PRESENT	S
	BOY MO. ACCRUED BENEFIT	EXPECTED MO. ACCRUAL IN YEAR	VALUE OF (1) AT BOY	VALUE OF (1) AT BOY	VALUE OF (2) AT BOY	T A T
BI, JOY	138.04	27.41	10,409	10,409	2,067	C
PEZ, MON	548.89	154.81	27,019	21,615	7,621	C
COFE, RON	1,096.75	139.96	83,541	83,541	10,661	C
ROP, MARY	529.59	72.11	45,045	45,045	6,133	C
EVE, SUSAN	48.24	17.09	3,644	2,187	1,291	C
KIKS, MATT	400.00	143.15	17,401	17,401	6,227	C
BRAE, LIVE	391.12	106.58	24,637	24,637	6,714	C
LJ, SUE	106.60	33.15	4,169	3,335	1,297	C
STA, ANN	73.38	18.97	2,705	2,164	699	C
STO, MATT	6.93	0.00	56	0	0	B
DASE, LARRY	0.00	8.07	0	0	64	C
ACTIVE SUB-TOTAL	3,339.54	721.30	218,626	210,334	42,774	
RETIREDS & VESTEDS						
MUVE, JOE	167.93		10,229	10,230		T
GAV, SCARY	0.00		0	0		T
GUL, NED	14.47		500	501		T
KAL, SAL	25.59		739	296		T
SCH, LINDA	0.00		0	0		T
VESTEDS SUB-TOTAL	207.99		11,469	11,028		
RETIRED SUB-TOTAL	0.00		0	0		
TOTAL	3,547.53	721.30	230,095	221,362	42,774	
TOTAL RPA CURRENT LIABILITY AT VALUATION DATE				289,242		

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 SCHEDULE B CURRENT LIABILITIES
 FOR PLAN YEAR ENDING JUNE 30, 2001
 RPA CURRENT LIABILITY USING 6.00% / 6.00% INTEREST

(A) RPA '94 INFORMATION AS OF JUNE 30, 2001			
(1) CURRENT LIABILITY (DOES NOT INCLUDE (2))			243,902
(2) EXPECTED CL INCREASE ACCRUING DURING PLAN YEAR			45,340
(B) OBRA '87 INFORMATION AS OF JUNE 30, 2001			
(1) CURRENT LIABILITY (DOES NOT INCLUDE (2))			243,902
(2) EXPECTED CL INCREASE ACCRUING DURING PLAN YEAR			45,340
(C) RPA '94 CURRENT LIABILITY 7/ 1/2000	NO. OF PERSONS	VESTED BENEFITS	TOTAL BENEFITS
(1) RETIREES RECEIVING PMTS.	0	0	0
(2) TERMINATED VESTEDS	5	11,028	11,470
(3) ACTIVES	11	210,334	218,626
(4) TOTAL	16	221,362	230,096

SAMPLE COMPANY, INC.
 EMPLOYEES' PENSION PLAN
 SUPPORT PAGE 10
 CASE NUMBER 0002 / DISK D15
 AS OF JUNE 30, 2001
 PRESENT VALUE FOR PBGC PREMIUM USING 4.56% INTEREST

PARTICIPANT NAME	ACCR BEN	PRESENT VALUE	
		ACCR BEN	VEST ACCR BEN
BI, JOY	165.45	16,409	16,409
PEZ, MON	703.70	43,554	34,843
COFE, RON	1,236.72	117,260	117,260
ROP, MARY	601.71	66,396	66,396
EVE, SUSAN	65.34	6,479	3,887
KIKS, MATT	543.15	29,053	29,053
BRAE, LIVE	497.71	41,307	41,307
LJ, SUE	139.75	6,293	5,034
STA, ANN	92.36	3,806	3,044
STO, MATT	6.93	18	0
DASE, LARRY	8.08	21	12
ACTIVE SUB-TOTAL	4,060.90	330,596	317,247
RETIRED & VESTEDS			
MUVE, JOE	167.93	13,674	13,674
GAV, SCARY	0.00	0	0
GUL, NED	14.47	758	758
KAL, SAL	25.59	1,165	466
SCH, LINDA	0.00	0	0
TERM VESTED SUB-TOTAL	207.99	15,597	14,898
RETIRED SUB-TOTAL	0.00	0	0
TOTAL	4,268.89	346,193	332,145

SAMPLE COMPANY, INC.
EMPLOYEES' PENSION PLAN

TOP HEAVY TEST
CALCULATED AS OF JUNE 30, 2001

NAME	YEARS OF PARTICIP			ESTIMATED MONTHLY PENSION	ACCRUED BENEFIT	VALUE OF ACCRUED BENEFIT	OFFICER OR SHAREHOLDER VALUE
	P	F	T				
BI, JOY	8	9	17	395	165	11,027	
PEZ, MON	5	13	18	2,833	703	29,049	
COFE, RON	13	6	19	3,125	1,236	85,611	
ROP, MARY	13	7	20	1,042	601	46,186	
EVE, SUSAN	4	9	13	307	65	4,354	
KIKS, MATT	13	15	28	1,316	543	19,422	
BRAE, LIVE	13	12	25	1,077	497	26,889	
LJ, SUE	5	20	25	786	139	4,343	
STA, ANN	8	21	29	467	92	2,680	
STO, MATT	1	43	44	300	6	36	
DASE, LARRY	1	43	44	400	8	41	
RETIRED & VESTEDS							
MUVE, JOE	N	/	A	167	167	22,479	
GAV, SCARY	N	/	A	0	0	0	
GUL, NED	N	/	A	14	14	2,169	
KAL, SAL	N	/	A	25	25	3,945	
SCH, LINDA	N	/	A	0	0	0	

SAMPLE COMPANY, INC.
EMPLOYEES' PENSION PLAN

TOP HEAVY TEST
CALCULATED AS OF JUNE 30, 2001

NAME	YEARS OF PARTICIPATION			ESTIMATED MONTHLY PENSION	ACCRUED BENEFIT	VALUE OF ACCRUED BENEFIT	OFFICER OR SHAREHOLDER VALUE
	P	F	T				
TOTAL						258,231	0

THE TOTAL VALUE OF OFFICERS' AND SHAREHOLDERS' ACCRUED BENEFITS IS 0 %
OF THE TOTAL VALUE OF ACCRUED BENEFITS FOR ALL PARTICIPANTS

IF THE TOTAL OF ALL THE OFFICERS' AND SHAREHOLDERS' VALUE OF ACCRUED BENEFIT IS GREATER THAN 60% OF THE TOTAL VALUE OF ACCRUED BENEFITS FOR ALL PARTICIPANTS, THE PLAN IS TOP HEAVY.

SAMPLE COMPANY, INC.
EMPLOYEES' PENSION PLAN

PLAN MARKET VALUE, ADJUSTMENTS AND VALUATION RESULTS
DETERMINED AS OF JANUARY 1, 1900

MAX CONTRIBUTION(CALCULATED)	\$65,932.00
PRE-CONTRIBUTIONS	\$0.00
PRE-CONTRIBUTIONS INTEREST	\$0.00
PRE-PAID PREMIUMS	\$0.00
VESTED INTEREST DUE	\$9,945.40
RETIREMENT BENEFITS DUE	\$80,463.82
DEATH BENEFITS DUE	\$0.00
PRIOR YEARS CONTRIBUTIONS	\$0.00
INTEREST ON PRIOR YEARS CONTRIBUT	\$0.00
GAIN ON PLAN AMENDMENTS	\$0.00
GAIN ON CHANGE IN METHOD	\$0.00
GAIN ON CHANGE IN ASSUMPTIONS	\$0.00
FSA UAL(PRIOR TO GAIN/LOSS)	\$88,838.13
PMT ON UAL FOR FSA	\$8,503.98
PERIOD LEFT ON UAL FOR FSA	\$0.00
LAST YEAR UAL ON PLAN BASIS	\$87,260.24
LAST YEAR NC ON PLAN BASIS	\$32,453.00
MAXIMUM AMORT PMT	\$11,611.00
FSA CREDIT BEGINNING OF YEAR	\$0.00
BENEFIT PMTS DURING YEAR	\$0.00
UNDEDUCTED CONTRIBUTIONS	\$0.00
MIN CONTRIBUTION(CALCULATED)	\$65,932.00
MARKET VALUE OF ASSETS	\$185,000.00
CURRENT GAIN(CALCULATED)	\$0.00
# PART STATUS A & C	10
# PART STAT B	1
# PART STAT T	5
# PART STAT R	0
# PART STAT D	0
# PART STAT Y	1
# PART STAT S	0
# PART STAT O	0
MINIMUM ASSETS	\$94,269.78
MAXIMUM ASSETS	\$94,590.78

SAMPLE COMPANY, INC.
EMPLOYEES' PENSION PLAN
PRIOR YEAR INDIVIDUAL ALLOCATIONS
FOR PLAN YEAR ENDING JUNE 30, 2000

NAME	PRIOR AL FOR MAX MIN	PRIOR NC FOR MAX MIN	MIN FUNDING FOR NC AL
BI, JOY	23,424 23,424	0 0	1,932 17,343
PEZ, MON	69,059 69,059	15,458 15,458	6,954 38,324
COFE, RON	102,189 102,189	3,369 3,369	12,822 167,982
ROP, MARY	67,210 67,210	2,213 2,213	3,017 71,814
EVE, SUSAN	7,922 7,922	1,740 1,740	1,602 6,741
KIKS, MATT	48,113 48,113	2,507 2,507	2,446 42,240
BRAE, LIVE	37,888 37,888	1,618 1,618	2,570 52,563
LJ, SUE	8,330 8,330	1,689 1,689	1,981 11,530
STA, ANN	7,074 7,074	703 703	936 8,305
STO, MATT	0 0	0 0	148 0
DASE, LARRY	116 116	103 103	182 200
TOTAL	371,325 371,325	29,400 29,400	34,590 417,042

SAMPLE COMPANY, INC.
EMPLOYEES' PENSION PLAN
ANNUAL VALUATION JUNE 30, 2001

EMERGING LIABILITY

Assuming a 7.00% Annual return on invested funds and no benefit changes, The schedule below presents an indication of the Plan's future fiscal position if contributions are made each year on this 15 year funding schedule. Note that the annual benefits reflect projected salary increases, if applicable.

Beg Yr	# of Retirees	Annual Benefit Payments	Annual Contribution	Unfunded Liability	Trust Balance
101	NONE	0	64,733	128,093	185,000
102	NONE	0	64,733	124,635	267,215
103	NONE	0	64,733	120,936	355,185
104	NONE	0	64,733	116,978	449,314
105	NONE	0	64,733	112,743	550,031
106	1.0000	41,848	64,733	108,211	657,799
107	2.0000	56,213	45,079	103,362	728,333
108	2.0000	56,213	40,454	98,174	767,403
109	4.0000	26,082	40,454	92,622	804,259
110	3.0000	11,717	34,937	86,682	875,936
111	3.0000	11,717	34,937	80,326	962,097
112	1.9537	19,561	34,937	73,525	1,054,289
113	1.9348	19,523	30,997	66,248	1,144,542
114	3.9140	51,780	30,997	58,461	1,236,938
115	3.8913	58,139	20,337	50,130	1,301,286

SAMPLE COMPANY, INC.
EMPLOYEES' PENSION PLAN
FOR THE PLAN YEAR ENDING JUNE 30, 2001

ESTIMATED EMERGING LIABILITY FOR THE PURCHASE OF
RETIREMENT BENEFITS DURING THE NEXT 5 YEARS

Plan Year Ending -----	Estimated Liability -----
JUNE 30, 2002	\$ 0
JUNE 30, 2003	\$ 0
JUNE 30, 2004	\$ 0
JUNE 30, 2005	\$ 0
JUNE 30, 2006	\$ 0

Estimated prospective monthly pensions were calculated and it was assumed that the participants would continue working until their normal retirement dates. The estimated emerging liability amounts were calculated by multiplying the estimated pensions by the valuation single premium rates.

COMPENSATIONS AND BENEFITS - BI, JOY

AGE	PLAN COMPENSATION	MINIMUM COMPENSATION	MAXIMUM COMPENSATION	COV COMP/ PIA	PROJECTED BENEFIT
48 (1)	803.25	803.25	803.25	0.00	0.00
49 (2)	1,035.50	1,035.50	1,035.50	0.00	10.96
50	1,176.63	1,176.63	1,502.17	0.00	24.91
51	1,265.30	1,265.30	1,573.33	0.00	40.19
52	1,568.73	1,568.73	1,645.72	0.00	66.44
53	1,653.18	1,653.18	1,721.97	0.00	87.52
54	1,742.70	1,742.70	1,831.17	0.00	110.71
55	1,837.53	1,837.53	1,950.17	0.00	138.04
56 (3)	1,953.26	1,953.26	2,073.46	0.00	165.45
57	2,064.95	2,064.95	2,182.80	0.00	196.77
58	2,170.27	2,170.27	2,276.53	0.00	229.79
59	2,268.30	2,268.30	2,356.24	0.00	264.19
60	2,358.10	2,358.10	2,438.75	0.00	299.61
61	2,440.62	2,440.62	2,524.05	0.00	335.94
62	2,526.03	2,526.03	2,612.35	0.00	374.44
63	2,614.43	2,614.43	2,703.75	0.00	415.23
64	2,705.94	2,705.94	2,798.44	0.00	458.41
65 (4)	2,800.64	2,800.64	2,896.43	0.00	504.11

PRESENT VALUES - BI, JOY

DESCRIPTION	AGE				
	48 (1)	49 (2)	50	51	52
Interest Rate	7.00%	7.00%	7.00%	7.00%	7.00%
Mortality	0.001366	0.001505	0.001647	0.001793	0.001948
Turnover	0.031850	0.028841	0.025627	0.022260	0.018837
Disability	0.000000	0.000000	0.000000	0.000000	0.000000
Early Retirement	0.000000	0.000000	0.000000	0.000000	0.000000
Vested Percent	0.00%	0.00%	20.00%	40.00%	60.00%
PV factor	1.000000	1.000000	1.000000	1.000000	1.000000
(from age to val)					
PV factor	1.000000	0.903577	0.818875	0.744463	0.679052
(from age to entry)					
PV factor	0.299687	0.321104	0.344099	0.368793	0.395318
(from NRA to age)					
APR	127.477	127.477	127.477	127.477	127.477
Accrued Benefit	0.00	10.96	24.91	40.19	66.44
PV of AB (UCAL)	0.00	0.00	0.00	0.00	0.00
PVAB @ Entry (UCNC)	0.00	0.00	0.00	0.00	0.00
Mandatory Contribs	0.00	0.00	0.00	0.00	0.00
Accumulated MCs	0.00	0.00	0.00	0.00	0.00
Benefit by MCs	0.00	0.00	0.00	0.00	0.00
PV of MCs	0.00	0.00	0.00	0.00	0.00
PVMCs @Entry (UCEC)	0.00	0.00	0.00	0.00	0.00
ER Reduction	0.000000	0.000000	0.472106	0.472106	0.472106
ER Benefit	0.00	0.00	11.76	18.97	31.36
ER APR	0.0000	0.0000	144.853	144.853	144.853
PV of ERB (UCAL)	0.00	0.00	0.00	0.00	0.00
PVERB @Entry (UCNC)	0.00	0.00	0.00	0.00	0.00
PV of Term. (UCAL)	0.00	0.00	0.00	0.00	0.00
PVTerm.@Entry (UCNC)	0.00	0.00	4.58	17.11	42.80
PRDB Reduction	0.000000	0.000000	0.225412	0.225412	0.225412
PRDB	0.00	10.96	5.61	9.05	14.97
PV of PRDB (UCAL)	0.00	0.00	0.00	0.00	0.00
PVPRDB @Entry (UCNC)	0.00	0.00	0.56	1.52	3.22
Dis. Reduction	0.000000	0.000000	0.000000	0.000000	0.000000
Dis. Benefit	0.00	0.00	0.00	0.00	0.00
Dis. APR	0.0000	0.0000	0.0000	0.0000	0.0000
PV of Dis. (UCAL)	0.00	0.00	0.00	0.00	0.00
PVDis.@Entry (UCNC)	0.00	0.00	0.00	0.00	0.00
Compensation	16,878.00	18,000.00	19,200.00	19,440.00	20,606.04
PVComp	0.00	0.00	0.00	0.00	0.00
PVComp@Entry	16,878.00	33,142.38	48,864.79	63,337.15	77,329.74
PV \$10K/Year	0.00	0.00	0.00	0.00	0.00
PV \$10K/Year@Entry	10,000.00	19,035.77	27,224.52	34,669.15	41,459.68

- (1) Entry Age for Entry Age Normal
- (2) Entry Age
- (3) Current Age
- (4) Normal Retirement Age

PRESENT VALUES - BI, JOY

DESCRIPTION	AGE				
	53	54	55	56 (3)	57
Interest Rate	7.00%	7.00%	7.00%	7.00%	7.00%
Mortality	0.002119	0.002315	0.002541	0.002803	0.003103
Turnover	0.015472	0.012288	0.009394	0.006847	0.004713
Disability	0.000000	0.000000	0.000000	0.000000	0.000000
Early Retirement	0.000000	0.000000	0.000000	0.000000	0.000000
Vested Percent	80.00%	100.00%	100.00%	100.00%	100.00%
PV factor	1.000000	1.000000	1.000000	1.000000	0.925578
(from age to val)					
PV factor	0.621461	0.570606	0.525505	0.485276	0.449161
(from age to entry)					
PV factor	0.423816	0.454446	0.487385	0.522831	0.561001
(from NRA to age)					
APR	127.477	127.477	127.477	127.477	127.477
Accrued Benefit	87.52	110.71	138.04	165.45	196.77
PV of AB (UCAL)	0.00	0.00	0.00	0.00	0.00
PVAB @ Entry (UCNC)	0.00	0.00	0.00	0.00	0.00
Mandatory Contribs	0.00	0.00	0.00	0.00	0.00
Accumulated MCs	0.00	0.00	0.00	0.00	0.00
Benefit by MCs	0.00	0.00	0.00	0.00	0.00
PV of MCs	0.00	0.00	0.00	0.00	0.00
PVMCs @Entry (UCEC)	0.00	0.00	0.00	0.00	0.00
ER Reduction	0.472106	0.472106	0.472106	0.472106	0.472106
ER Benefit	41.31	52.26	65.16	78.11	92.90
ER APR	144.853	144.853	144.853	144.853	144.853
PV of ERB (UCAL)	0.00	0.00	0.00	0.00	0.00
PVERB @Entry (UCNC)	0.00	0.00	0.00	0.00	0.00
PV of Term. (UCAL)	0.00	0.00	0.00	75.50	136.89
PVTerm.@Entry (UCNC)	79.18	124.15	166.49	203.13	232.92
PRDB Reduction	0.225412	0.225412	0.225412	0.225412	0.225412
PRDB	19.72	24.95	31.11	37.29	44.35
PV of PRDB (UCAL)	0.00	0.00	0.00	12.06	27.93
PVPRDB @Entry (UCNC)	5.61	8.89	13.33	19.19	26.89
Dis. Reduction	0.000000	0.000000	0.000000	0.000000	0.000000
Dis. Benefit	0.00	0.00	0.00	0.00	0.00
Dis. APR	0.0000	0.0000	0.0000	0.0000	0.0000
PV of Dis. (UCAL)	0.00	0.00	0.00	0.00	0.00
PVDis.@Entry (UCNC)	0.00	0.00	0.00	0.00	0.00
Compensation	21,945.00	23,370.96	24,890.04	26,383.44	27,307.56
PVComp	0.00	0.00	0.00	26,383.44	51,658.73
PVComp@Entry	90,967.70	104,303.34	117,383.19	130,186.45	142,451.96
PV \$10K/Year	0.00	0.00	0.00	10,000.00	19,255.78
PV \$10K/Year@Entry	47,674.29	53,380.36	58,635.41	63,488.18	67,979.79

- (1) Entry Age for Entry Age Normal
- (2) Entry Age
- (3) Current Age
- (4) Normal Retirement Age

PRESENT VALUES - BI, JOY

DESCRIPTION	AGE				
	58	59	60	61	62
Interest Rate	7.00%	7.00%	7.00%	7.00%	7.00%
Mortality	0.003442	0.003821	0.004241	0.004702	0.005210
Turnover	0.003024	0.001767	0.000901	0.000367	0.000094
Disability	0.000000	0.000000	0.000000	0.000000	0.000000
Early Retirement	0.000000	0.000000	0.000000	0.000000	0.000000
Vested Percent	100.00%	100.00%	100.00%	100.00%	100.00%
PV factor	0.858278	0.796951	0.740657	0.688646	0.640333
(from age to val)					
PV factor	0.416502	0.386741	0.359423	0.334183	0.310738
(from age to entry)					
PV factor	0.602140	0.646515	0.694424	0.746199	0.802205
(from NRA to age)					
APR	127.477	127.477	127.477	127.477	127.477
Accrued Benefit	229.79	264.19	299.61	335.94	374.44
PV of AB (UCAL)	0.00	0.00	0.00	0.00	0.00
PVAB @ Entry (UCNC)	0.00	0.00	0.00	0.00	0.00
Mandatory Contribs	0.00	0.00	0.00	0.00	0.00
Accumulated MCs	0.00	0.00	0.00	0.00	0.00
Benefit by MCs	0.00	0.00	0.00	0.00	0.00
PV of MCs	0.00	0.00	0.00	0.00	0.00
PVMCs @Entry (UCEC)	0.00	0.00	0.00	0.00	0.00
ER Reduction	0.515571	0.563826	0.617528	0.677447	0.744487
ER Benefit	118.47	148.95	185.02	227.58	278.77
ER APR	142.998	141.057	139.029	136.910	134.698
PV of ERB (UCAL)	0.00	0.00	0.00	0.00	0.00
PVERB @Entry (UCNC)	0.00	0.00	0.00	0.00	0.00
PV of Term. (UCAL)	182.67	213.33	231.03	239.11	241.41
PVTerm.@Entry (UCNC)	255.13	270.01	278.60	282.52	283.64
PRDB Reduction	0.245662	0.268080	0.292958	0.320635	0.351510
PRDB	56.45	70.82	87.77	107.71	131.62
PV of PRDB (UCAL)	48.28	74.01	106.16	145.85	194.55
PVPRDB @Entry (UCNC)	36.76	49.25	64.85	84.11	107.75
Dis. Reduction	0.000000	0.000000	0.000000	0.000000	0.000000
Dis. Benefit	0.00	0.00	0.00	0.00	0.00
Dis. APR	0.0000	0.0000	0.0000	0.0000	0.0000
PV of Dis. (UCAL)	0.00	0.00	0.00	0.00	0.00
PVDis.@Entry (UCNC)	0.00	0.00	0.00	0.00	0.00
Compensation	28,264.08	29,253.00	30,277.80	31,335.00	32,431.80
PVComp	75,917.18	99,230.39	121,655.86	143,234.59	164,001.76
PVComp@Entry	154,224.02	165,537.37	176,419.92	186,891.58	196,969.39
PV \$10K/Year	27,838.57	35,808.08	43,214.65	50,101.11	56,504.45
PV \$10K/Year@Entry	72,144.82	76,012.23	79,606.47	82,948.31	86,055.70

- (1) Entry Age for Entry Age Normal
- (2) Entry Age
- (3) Current Age
- (4) Normal Retirement Age

PRESENT VALUES - BI, JOY

DESCRIPTION	AGE				
	63	64	65 (4)	66	67
Interest Rate	7.00%	7.00%	7.00%	0.00%	0.00%
Mortality	0.005769	0.006385	0.000000	0.000000	0.000000
Turnover	0.000000	0.000000	0.000000	0.000000	0.000000
Disability	0.000000	0.000000	0.000000	0.000000	0.000000
Early Retirement	0.000000	0.000000	0.000000	0.000000	0.000000
Vested Percent	100.00%	100.00%	100.00%	0.00%	0.00%
PV factor	0.595268	0.553116	0.513630	0.000000	0.000000
(from age to val)					
PV factor	0.288869	0.268414	0.249252	0.000000	0.000000
(from age to entry)					
PV factor	0.862855	0.928612	1.000000	0.000000	0.000000
(from NRA to age)					
APR	127.477	127.477	127.477	0.000	0.000
Accrued Benefit	415.23	458.41	504.11	0.00	0.00
PV of AB (UCAL)	0.00	0.00	33,007.60	0.00	0.00
PVAB @ Entry (UCNC)	0.00	0.00	16,017.81	0.00	0.00
Mandatory Contribs	0.00	0.00	0.00	0.00	0.00
Accumulated MCs	0.00	0.00	0.00	0.00	0.00
Benefit by MCs	0.00	0.00	0.00	0.00	0.00
PV of MCs	0.00	0.00	0.00	0.00	0.00
PVMCs @Entry (UCEC)	0.00	0.00	0.00	0.00	0.00
ER Reduction	0.819712	0.904384	1.000000	0.000000	0.000000
ER Benefit	340.37	414.58	504.11	0.00	0.00
ER APR	132.390	129.984	127.477	0.000	0.000
PV of ERB (UCAL)	0.00	0.00	0.00	0.00	0.00
PVERB @Entry (UCNC)	0.00	0.00	0.00	0.00	0.00
PV of Term. (UCAL)	241.41	241.41	241.41	0.00	0.00
PVTerm.@Entry (UCNC)	283.64	283.64	283.64	0.00	0.00
PRDB Reduction	0.386054	0.424823	0.468479	0.000000	0.000000
PRDB	160.30	194.74	236.16	0.00	0.00
PV of PRDB (UCAL)	253.99	326.23	326.23	0.00	0.00
PVPRDB @Entry (UCNC)	136.59	171.65	171.65	0.00	0.00
Dis. Reduction	0.000000	0.000000	0.000000	0.000000	0.000000
Dis. Benefit	0.00	0.00	0.00	0.00	0.00
Dis. APR	0.000	0.000	0.000	0.000	0.000
PV of Dis. (UCAL)	0.00	0.00	0.00	0.00	0.00
PVDis.@Entry (UCNC)	0.00	0.00	0.00	0.00	0.00
Compensation	33,568.08	34,743.96	35,959.44	0.00	0.00
PVComp	183,983.78	203,201.23	221,671.10	0.00	0.00
PVComp@Entry	206,666.20	215,991.98	224,954.97	0.00	0.00
PV \$10K/Year	62,457.13	67,988.29	73,124.60	0.00	0.00
PV \$10K/Year@Entry	88,944.40	91,628.54	94,121.07	0.00	0.00

- (1) Entry Age for Entry Age Normal
- (2) Entry Age
- (3) Current Age
- (4) Normal Retirement Age

Sample Company, Inc.
Employees' Pension Plan
Personal Statement For JOY BI

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 395.75
From Social Security	\$ 935.50
Total Monthly Retirement Income	\$ 1,331.25

<u>Your Vesting and Accrued Benefits</u>	<u>Monthly Benefit</u>	<u>Present Values</u>
Current Accrued Benefit	\$ 165.45	\$ 13,857.26
Vested Percentage to 06/30/2001	100 %	100 %
Current Vested Accrued Benefit	\$ 165.45	\$ 13,857.26

Your Death Benefits

Your Insured Death Benefit is \$ 10,000.00

Our Records Indicate:

- (1) You Were Born On 09/06/1945
- (2) You Were Employed On 01/06/1992
- (3) Your Normal Retirement Date is 10/01/2010
- (4) Your Compensation is \$ 26,383.40

ALL VALUES SHOWN ARE BASED UPON INFORMATION PROVIDED BY YOUR EMPLOYER AND/OR ITS ADVISORS. ALTHOUGH WE DID NOT AUDIT THE INFORMATION, WE BELIEVE IT IS CORRECT AND HAVE RELIED UPON IT IN THE PREPARATION OF THE PLAN VALUATION AND THIS REPORT. FOR FURTHER INFORMATION REGARDING YOUR BENEFITS, PLEASE CONTACT YOUR EMPLOYER.

Prepared By: Actuarial Systems Corporation
Date: September 30, 2003

Sample Company, Inc.
Employees' Pension Plan
Personal Statement For MON PEZ

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 2,833.33
From Social Security	\$ 1,838.00
Total Monthly Retirement Income	\$ 4,671.33

<u>Your Vesting and Accrued Benefits</u>	<u>Monthly Benefit</u>	<u>Present Values</u>
Current Accrued Benefit	\$ 703.70	\$ 47,748.92
Vested Percentage to 06/30/2001	80 %	80 %
Current Vested Accrued Benefit	\$ 562.96	\$ 38,199.14

Our Records Indicate:

- (1) You Were Born On 12/09/1949
- (2) You Were Employed On 03/15/1995
- (3) Your Normal Retirement Date is 01/01/2015
- (4) Your Compensation is \$ 205,946.34

ALL VALUES SHOWN ARE BASED UPON INFORMATION PROVIDED BY YOUR EMPLOYER AND/OR ITS ADVISORS. ALTHOUGH WE DID NOT AUDIT THE INFORMATION, WE BELIEVE IT IS CORRECT AND HAVE RELIED UPON IT IN THE PREPARATION OF THE PLAN VALUATION AND THIS REPORT. FOR FURTHER INFORMATION REGARDING YOUR BENEFITS, PLEASE CONTACT YOUR EMPLOYER.

Prepared By: Actuarial Systems Corporation
Date: September 30, 2003

Sample Company, Inc.
Employees' Pension Plan

Personal Statement For RON COFE

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 3,125.00
From Social Security	\$ 1,676.30
Total Monthly Retirement Income	\$ 4,801.30

<u>Your Vesting and Accrued Benefits</u>	<u>Monthly Benefit</u>	<u>Present Values</u>
Current Accrued Benefit	\$ 1,236.72	\$ 121,773.48
Vested Percentage to 06/30/2001	100 %	100 %
Current Vested Accrued Benefit	\$ 1,236.72	\$ 121,773.48

Our Records Indicate:

- (1) You Were Born On 11/13/1942
- (2) You Were Employed On 11/15/1981
- (3) Your Normal Retirement Date is 12/01/2007
- (4) Your Compensation is \$ 150,000.00

ALL VALUES SHOWN ARE BASED UPON INFORMATION PROVIDED BY YOUR EMPLOYER AND/OR ITS ADVISORS. ALTHOUGH WE DID NOT AUDIT THE INFORMATION, WE BELIEVE IT IS CORRECT AND HAVE RELIED UPON IT IN THE PREPARATION OF THE PLAN VALUATION AND THIS REPORT. FOR FURTHER INFORMATION REGARDING YOUR BENEFITS, PLEASE CONTACT YOUR EMPLOYER.

Prepared By: Actuarial Systems Corporation
Date: September 30, 2003

Sample Company, Inc.
Employees' Pension Plan
Personal Statement For MARY ROP

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 1,042.00
From Social Security	\$ 1,409.00
Total Monthly Retirement Income	\$ 2,451.00

<u>Your Vesting and Accrued Benefits</u>	<u>Monthly Benefit</u>	<u>Present Values</u>
Current Accrued Benefit	\$ 601.71	\$ 56,111.12
Vested Percentage to 06/30/2001	100 %	100 %
Current Vested Accrued Benefit	\$ 601.71	\$ 56,111.12

Our Records Indicate:

- (1) You Were Born On 04/21/1943
- (2) You Were Employed On 06/01/1982
- (3) Your Normal Retirement Date is 05/01/2008
- (4) Your Compensation is \$ 50,016.10

ALL VALUES SHOWN ARE BASED UPON INFORMATION PROVIDED BY YOUR EMPLOYER AND/OR ITS ADVISORS. ALTHOUGH WE DID NOT AUDIT THE INFORMATION, WE BELIEVE IT IS CORRECT AND HAVE RELIED UPON IT IN THE PREPARATION OF THE PLAN VALUATION AND THIS REPORT. FOR FURTHER INFORMATION REGARDING YOUR BENEFITS, PLEASE CONTACT YOUR EMPLOYER.

Prepared By: Actuarial Systems Corporation
Date: September 30, 2003

Sample Company, Inc.
Employees' Pension Plan

Personal Statement For SUSAN EVE

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 307.32
From Social Security	\$ 790.20
Total Monthly Retirement Income	\$ 1,097.52

<u>Your Vesting and Accrued Benefits</u>	<u>Monthly Benefit</u>	<u>Present Values</u>
Current Accrued Benefit	\$ 65.34	\$ 5,472.13
Vested Percentage to 06/30/2001	60 %	60 %
Current Vested Accrued Benefit	\$ 39.20	\$ 3,283.28

Our Records Indicate:

- (1) You Were Born On 08/28/1945
- (2) You Were Employed On 05/01/1996
- (3) Your Normal Retirement Date is 09/01/2010
- (4) Your Compensation is \$ 20,487.68

ALL VALUES SHOWN ARE BASED UPON INFORMATION PROVIDED BY YOUR EMPLOYER AND/OR ITS ADVISORS. ALTHOUGH WE DID NOT AUDIT THE INFORMATION, WE BELIEVE IT IS CORRECT AND HAVE RELIED UPON IT IN THE PREPARATION OF THE PLAN VALUATION AND THIS REPORT. FOR FURTHER INFORMATION REGARDING YOUR BENEFITS, PLEASE CONTACT YOUR EMPLOYER.

Prepared By: Actuarial Systems Corporation
Date: September 30, 2003

Sample Company, Inc.
Employees' Pension Plan
Personal Statement For MATT KIKS

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 1,316.83
From Social Security	\$ 1,581.20
Total Monthly Retirement Income	\$ 2,898.03

<u>Your Vesting and Accrued Benefits</u>	<u>Monthly Benefit</u>	<u>Present Values</u>
Current Accrued Benefit	\$ 543.15	\$ 33,233.61
Vested Percentage to 06/30/2001	100 %	100 %
Current Vested Accrued Benefit	\$ 543.15	\$ 33,233.61

Our Records Indicate:

- (1) You Were Born On 05/12/1951
- (2) You Were Employed On 02/16/1987
- (3) Your Normal Retirement Date is 06/01/2016
- (4) Your Compensation is \$ 63,207.80

ALL VALUES SHOWN ARE BASED UPON INFORMATION PROVIDED BY YOUR EMPLOYER AND/OR ITS ADVISORS. ALTHOUGH WE DID NOT AUDIT THE INFORMATION, WE BELIEVE IT IS CORRECT AND HAVE RELIED UPON IT IN THE PREPARATION OF THE PLAN VALUATION AND THIS REPORT. FOR FURTHER INFORMATION REGARDING YOUR BENEFITS, PLEASE CONTACT YOUR EMPLOYER.

Prepared By: Actuarial Systems Corporation
Date: September 30, 2003

Sample Company, Inc.
Employees' Pension Plan
Personal Statement For LIVE BRAE

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 1,077.38
From Social Security	\$ 1,505.60
Total Monthly Retirement Income	\$ 2,582.98

<u>Your Vesting and Accrued Benefits</u>	<u>Monthly Benefit</u>	<u>Present Values</u>
Current Accrued Benefit	\$ 497.71	\$ 35,579.15
Vested Percentage to 06/30/2001	100 %	100 %
Current Vested Accrued Benefit	\$ 497.71	\$ 35,579.15

Our Records Indicate:

- (1) You Were Born On 01/28/1948
- (2) You Were Employed On 02/03/1986
- (3) Your Normal Retirement Date is 02/01/2013
- (4) Your Compensation is \$ 51,714.22

ALL VALUES SHOWN ARE BASED UPON INFORMATION PROVIDED BY YOUR EMPLOYER AND/OR ITS ADVISORS. ALTHOUGH WE DID NOT AUDIT THE INFORMATION, WE BELIEVE IT IS CORRECT AND HAVE RELIED UPON IT IN THE PREPARATION OF THE PLAN VALUATION AND THIS REPORT. FOR FURTHER INFORMATION REGARDING YOUR BENEFITS, PLEASE CONTACT YOUR EMPLOYER.

Prepared By: Actuarial Systems Corporation
Date: September 30, 2003

Sample Company, Inc.
Employees' Pension Plan
Personal Statement For SUE LJ

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 786.54
From Social Security	\$ 1,251.40
Total Monthly Retirement Income	\$ 2,037.94

<u>Your Vesting and Accrued Benefits</u>	<u>Monthly Benefit</u>	<u>Present Values</u>
Current Accrued Benefit	\$ 139.75	\$ 6,632.01
Vested Percentage to 06/30/2001	80 %	80 %
Current Vested Accrued Benefit	\$ 111.80	\$ 5,305.61

Our Records Indicate:

- (1) You Were Born On 05/23/1956
- (2) You Were Employed On 03/22/1995
- (3) Your Normal Retirement Date is 06/01/2021
- (4) Your Compensation is \$ 37,754.02

ALL VALUES SHOWN ARE BASED UPON INFORMATION PROVIDED BY YOUR EMPLOYER AND/OR ITS ADVISORS. ALTHOUGH WE DID NOT AUDIT THE INFORMATION, WE BELIEVE IT IS CORRECT AND HAVE RELIED UPON IT IN THE PREPARATION OF THE PLAN VALUATION AND THIS REPORT. FOR FURTHER INFORMATION REGARDING YOUR BENEFITS, PLEASE CONTACT YOUR EMPLOYER.

Prepared By: Actuarial Systems Corporation
Date: September 30, 2003

Sample Company, Inc.
Employees' Pension Plan
Personal Statement For ANN STA

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 467.81
From Social Security	\$ 884.30
Total Monthly Retirement Income	\$ 1,352.11

<u>Your Vesting and Accrued Benefits</u>	<u>Monthly Benefit</u>	<u>Present Values</u>
Current Accrued Benefit	\$ 92.36	\$ 4,168.16
Vested Percentage to 06/30/2001	80 %	80 %
Current Vested Accrued Benefit	\$ 73.89	\$ 3,334.53

Our Records Indicate:

- (1) You Were Born On 03/08/1957
- (2) You Were Employed On 09/22/1992
- (3) Your Normal Retirement Date is 04/01/2022
- (4) Your Compensation is \$ 22,455.04

ALL VALUES SHOWN ARE BASED UPON INFORMATION PROVIDED BY YOUR EMPLOYER AND/OR ITS ADVISORS. ALTHOUGH WE DID NOT AUDIT THE INFORMATION, WE BELIEVE IT IS CORRECT AND HAVE RELIED UPON IT IN THE PREPARATION OF THE PLAN VALUATION AND THIS REPORT. FOR FURTHER INFORMATION REGARDING YOUR BENEFITS, PLEASE CONTACT YOUR EMPLOYER.

Prepared By: Actuarial Systems Corporation
Date: September 30, 2003

Sample Company, Inc.
Employees' Pension Plan

Personal Statement For MATT STO

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 300.58
From Social Security	\$ 710.10
Total Monthly Retirement Income	\$ 1,010.68

<u>Your Vesting and Accrued Benefits</u>	<u>Monthly Benefit</u>	<u>Present Values</u>
Current Accrued Benefit	\$ 6.93	\$ 105.38
Vested Percentage to 06/30/2001	0 %	0 %
Current Vested Accrued Benefit	\$ 0.00	\$ 0.00

Our Records Indicate:

- (1) You Were Born On 01/04/1979
- (2) You Were Employed On 07/10/1999
- (3) Your Normal Retirement Date is 02/01/2044
- (4) Your Compensation is \$ 14,427.66

ALL VALUES SHOWN ARE BASED UPON INFORMATION PROVIDED BY YOUR EMPLOYER AND/OR ITS ADVISORS. ALTHOUGH WE DID NOT AUDIT THE INFORMATION, WE BELIEVE IT IS CORRECT AND HAVE RELIED UPON IT IN THE PREPARATION OF THE PLAN VALUATION AND THIS REPORT. FOR FURTHER INFORMATION REGARDING YOUR BENEFITS, PLEASE CONTACT YOUR EMPLOYER.

Prepared By: Actuarial Systems Corporation
Date: September 30, 2003

Sample Company, Inc.
Employees' Pension Plan

Personal Statement For LARRY DASE

As of June 30, 2001

Your Estimated Monthly Benefit at Normal Retirement Date

From Your Pension Plan	\$ 400.13
From Social Security	\$ 837.50
Total Monthly Retirement Income	\$ 1,237.63

<u>Your Vesting and Accrued Benefits</u>	<u>Monthly Benefit</u>	<u>Present Values</u>
Current Accrued Benefit	\$ 8.08	\$ 122.92
Vested Percentage to 06/30/2001	60 %	60 %
Current Vested Accrued Benefit	\$ 4.85	\$ 73.75

Our Records Indicate:

- (1) You Were Born On 06/11/1979
- (2) You Were Employed On 04/22/1996
- (3) Your Normal Retirement Date is 07/01/2044
- (4) Your Compensation is \$ 19,206.14

ALL VALUES SHOWN ARE BASED UPON INFORMATION PROVIDED BY YOUR EMPLOYER AND/OR ITS ADVISORS. ALTHOUGH WE DID NOT AUDIT THE INFORMATION, WE BELIEVE IT IS CORRECT AND HAVE RELIED UPON IT IN THE PREPARATION OF THE PLAN VALUATION AND THIS REPORT. FOR FURTHER INFORMATION REGARDING YOUR BENEFITS, PLEASE CONTACT YOUR EMPLOYER.

Prepared By: Actuarial Systems Corporation
Date: September 30, 2003

**Sample Company, Inc.
Employees' Pension Plan**

Actuarial Valuation
For the Plan Year
07/01/2000 - 06/30/2001

Prepared by
YOUR NAME
September 30, 2003

Sample Company, Inc.
Employees' Pension Plan

For the Plan Year Ending 06/30/2001

Summary of Plan Specifications

Dates

Effective Date	July 1, 1988
Plan Year	July 1, 2000 to June 30, 2001
Valuation Date	June 30, 2001

Eligibility

Age	21
Service	1 year
Hours	1000 hours
Entry Dates	Beginning of half year
Excluded	None

Retirement

Normal Retirement Age	65.0 and 5 years of participation
Normal Retirement Date	Beginning of month following

Vesting

	Primary	Secondary	Top Heavy
Service Credit Schedule	Plan years 3-20	None	Plan years 2-20

Compensation

Maximum for plan	\$170,000
Average period	5 years
Top heavy average	5 years

Benefit Formula

Retirement Benefit	25.000% of compensation
Accrual	Fractional based on current average compensation
Accrual years	Participation

Other Benefits

Death Benefit	None
Disability Benefit	Present value of accrued benefit

Sample Company, Inc.
Employees' Pension Plan

For the 06/30/2001 Valuation

Employee Census

Name	Soc Sec Num	Birth	Hire	Entry	Termination	Rehire	Hours	Total Comp
BI, JOY	230-00-0000	09/06/1945	01/06/1992	07/01/1993			0	26,383.40
PEZ, MON	475-00-0000	12/09/1949	03/15/1995	07/01/1996			0	205,946.34
COFE, RON	554-00-0000	11/13/1942	11/15/1981	07/01/1988			0	150,000.00
ROP, MARY	151-00-0000	04/21/1943	06/01/1982	07/01/1988			0	50,016.10
MUVE, JOE	563-00-0000	06/19/1945	08/01/1988	01/01/1990	11/30/1995		0	0.00
EVE, SUSAN	932-00-0000	08/28/1945	05/01/1996	07/01/1997			0	20,487.68
KIKS, MATT	382-00-0000	05/12/1951	02/16/1987	07/01/1988			0	63,207.80
GAV, SCARY	355-00-0000	10/23/1950	03/23/1994	07/01/1995	03/29/1996		0	0.00
BRAE, LIVE	546-00-0000	01/28/1948	02/03/1986	07/01/1988			0	51,714.22
GUL, NED	567-00-0000	03/18/1954	08/31/1990	01/01/1992	01/24/1994		0	0.00
LJ, SUE	099-00-0000	05/23/1956	03/22/1995	07/01/1996			0	37,754.02
KAL, SAL	051-00-0000	02/13/1957	05/01/1989	07/01/1990	07/12/1995		0	0.00
STA, ANN	529-00-0000	03/08/1957	09/22/1992	01/01/1994			0	22,455.04
SCH, LINDA	508-00-0000	03/22/1969	11/08/1993	01/01/1995	04/18/1996		0	0.00
STO, MATT	381-00-0000	01/04/1979	07/10/1999	01/01/2001			0	14,427.66
DASE, LARRY	372-00-0000	06/11/1979	04/22/1996	07/01/2000			0	19,206.14
STO, CURT	380-00-0000	09/23/1983	09/23/1999	01/01/2005			0	0.00
Totals								661,598.40

Sample Company, Inc.
Employees' Pension Plan

Benefit Summary

As of 06/30/2001

Name	Comp.	Projected Benefit	Accrued Benefit	Vested Percent	Status
BI, JOY	26,383.40	395.75	165.45	100.00	Active
PEZ, MON	205,946.34	2,833.33	703.70	80.00	Active
COFE, RON	150,000.00	3,125.00	1,236.72	100.00	Active
ROP, MARY	50,016.10	1,042.00	601.71	100.00	Active
MUVE, JOE	0.00	158.07	167.93	100.00	Terminated - Prior Year
EVE, SUSAN	20,487.68	307.32	65.34	60.00	Active
KIKS, MATT	63,207.80	1,316.83	543.15	100.00	Active
GAV, SCARY	0.00	425.44	0.00	0.00	Terminated - Prior Year
BRAE, LIVE	51,714.22	1,077.38	497.71	100.00	Active
GUL, NED	0.00	582.13	14.47	100.00	Terminated - Prior Year
LJ, SUE	37,754.02	786.54	139.75	80.00	Active
KAL, SAL	0.00	44.51	25.59	40.00	Terminated - Prior Year
STA, ANN	22,455.04	467.81	92.36	80.00	Active
SCH, LINDA	0.00	286.67	0.00	0.00	Terminated - Prior Year
STO, MATT	14,427.66	300.58	6.93	0.00	New Entrant
DASE, LARRY	19,206.14	400.13	8.08	60.00	Active
STO, CURT	0.00	0.00	0.00	0.00	Ineligible - Age
Totals	661,598.40				

Sample Company, Inc.
Employees' Pension Plan

Benefit Summary

As of 06/30/2001

Name	Comp.	Projected Benefit	Estimated Soc. Sec.	Accrued Benefit	Vested Percent	Pres. Val. Acc. Ben.	Status
BI, JOY	26,383.40	395.75	935.50	165.45	100.00	10,009	Active
PEZ, MON	205,946.34	2,833.33	1,838.00	703.70	80.00	31,982	Active
COFE, RON	150,000.00	3,125.00	1,676.30	1,236.72	100.00	93,082	Active
ROP, MARY	50,016.10	1,042.00	1,409.00	601.71	100.00	42,088	Active
MUVE, JOE	0.00	158.07	1,054.90	167.93	100.00	10,159	Terminated - Prior Year
EVE, SUSAN	20,487.68	307.32	790.20	65.34	60.00	3,952	Active
KIKS, MATT	63,207.80	1,316.83	1,581.20	543.15	100.00	21,435	Active
GAV, SCARY	0.00	425.44	1,063.40	0.00	0.00	0	Terminated - Prior Year
BRAE, LIVE	51,714.22	1,077.38	1,505.60	497.71	100.00	24,285	Active
GUL, NED	0.00	582.13	766.90	14.47	100.00	688	Terminated - Prior Year
LJ, SUE	37,754.02	786.54	1,251.40	139.75	80.00	3,892	Active
KAL, SAL	0.00	44.51	766.00	25.59	40.00	989	Terminated - Prior Year
STA, ANN	22,455.04	467.81	884.30	92.36	80.00	2,400	Active
SCH, LINDA	0.00	286.67	614.20	0.00	0.00	0	Terminated - Prior Year
STO, MATT	14,427.66	300.58	710.10	6.93	0.00	40	New Entrant
DASE, LARRY	19,206.14	400.13	837.50	8.08	60.00	46	Active
STO, CURT	0.00	0.00	0.00	0.00	0.00	0	Ineligible - Age
Totals	661,598.40						

Sample Company, Inc.

Employees' Pension Plan

Actuarial Data
as of 06/30/2001

09/30/2003

JOY BI

230-00-0000

Personal Information

Officer: N Key: N HCE: N

Spouse's DOB: None
Primary beneficiary: None

History

Dates and Values

Year	Elig Comp	Hours
06/30/1992	2,400.00	100
06/30/1993	16,878.00	1,000
06/30/1994	18,000.00	1,000
06/30/1995	19,200.00	1,248
06/30/1996	19,440.00	1,000
06/30/1997	20,606.00	1,000
06/30/1998	21,945.00	1,000
06/30/1999	23,371.00	1,000
06/30/2000	24,890.00	1,000
06/30/2001	26,383.40	0

		Date	Age	Years	-----APRs-----	
DOB	09/06/1945	56	Acc Yr	8.00	Proj	127.477
DOH	01/06/1992	46	Max Acc	17.00	Fund	127.477
DOE	07/01/1993	48	Vest Yr	9.00	Acc	118.479
NRD	10/01/2010	65	Vest Pct	100		
SSRA		66	Vest Start	07/01/1991		
DOT			Acc Start	07/01/1993		
-----Average Comp for-----						
	Benefits	Top Heavy	415	Benefits	Max Ben	
Projected	2,198.62	2,198.62	2,198.62	395.75	2,896.43	
Funding	2,800.64	2,800.64	2,896.43	504.11	0.00	
Accrued	1,953.26	1,953.26	2,073.46	165.45	0.00	
----- Benefit Adjustments -----						
	Forced Max	Offsets	Add ons	Int Lvl		
Projected	0.00	0.00	0.00	0		
Funding	0.00	0.00	0.00	0		
Accrued	0.00	0.00	0.00	0		
---- PVABs for ---- ----- Cur. Liab ----- ----- EAN Costs -----						
Acc Ben	10,009	Comp	1,953.26	Ins EAN AL	17,342	
TH	11,027	EOY AB	165.45	Ins EAN NC	1,932	
417(e)	13,857	OBRA CL	13,225	EAN AL	17,342	
PBGC	16,409	RPA CL	13,225	EAN NC	1,932	
---- Min & Max ---- ----- PVFBs -----						
412 AL	17,343	PVFB	33,007.60			
412 NC	1,932	PVER	0.00			
404 AL	17,343	PV Term	241.41			
404 NC	1,932	PV Dis	0.00			
		PV Dth	326.23			
		PVFCComp	221,671.10			

Sample Company, Inc.

Employees' Pension Plan

Actuarial Data
as of 06/30/2001

09/30/2003

MON PEZ

475-00-0000

Personal Information

Officer: N Key: N HCE: Y

Spouse's DOB: None
Primary beneficiary: None

History

Year	Elig Comp	Hours
06/30/1995	23,769.00	607
06/30/1996	151,738.00	1,000
06/30/1997	160,842.00	1,000
06/30/1998	171,297.00	1,000
06/30/1999	182,431.00	1,000
06/30/2000	194,289.00	1,000
06/30/2001	205,946.34	0

Dates and Values

Date	Age	Years	-----APRs-----	
DOB 12/09/1949	52	Acc Yr 5.00	Proj	110.904
DOH 03/15/1995	45	Max Acc 18.00	Fund	110.904
DOE 07/01/1996	47	Vest Yr 6.00	Acc	118.479
NRD 01/01/2015	65	Vest Pct 80		
SSRA	66	Vest Start 07/01/1995		
DOT		Acc Start 07/01/1996		

-----Average Comp for-----					
	Benefits	Top Heavy	415	Benefits	Max Ben
Projected	14,166.66	14,166.66	17,162.20	2,833.33	12,444.13
Funding	14,166.67	14,166.67	25,943.71	2,691.66	0.00
Accrued	13,333.33	13,333.33	16,185.18	703.70	0.00

----- Benefit Adjustments -----				
	Forced Max	Offsets	Add ons	Int Lvl
Projected	0.00	0.00	0.00	0
Funding	0.00	0.00	0.00	0
Accrued	0.00	0.00	0.00	0

----	PVABs for ----	-----	Cur. Liab -----	-----	EAN Costs -----
Acc Ben	31,982	Comp	13,333.33	Ins EAN AL	38,324
TH	29,049	EOY AB	703.70	Ins EAN NC	6,954
417(e)	47,749	OBRA CL	36,718	EAN AL	38,324
PBGC	43,554	RPA CL	36,718	EAN NC	6,954

----	Min & Max ----	-----	PVFBs -----
412 AL	38,324	PVFB	103,170.38
412 NC	6,954	PVER	0.00
404 AL	38,324	PV Term	2,969.56
404 NC	6,954	PV Dis	0.00
		PV Dth	4,236.95
		PVFCom	2,133,971.97

Sample Company, Inc.

Employees' Pension Plan

Actuarial Data
as of 06/30/2001

09/30/2003

RON COFE

554-00-0000

Personal Information

Officer: N Key: N HCE: Y

Spouse's DOB: None
Primary beneficiary: None

History

Dates and Values

Year	Elig Comp	Hours
06/30/1988	33,072.00	1,000
06/30/1989	38,033.00	1,000
06/30/1990	41,076.00	1,000
06/30/1991	48,000.00	1,000
06/30/1992	55,000.00	1,000
06/30/1993	58,300.00	1,000
06/30/1994	58,300.00	1,000
06/30/1995	62,915.00	2,080
06/30/1996	60,750.00	1,000
06/30/1997	64,395.00	1,000
06/30/1998	68,581.00	1,000
06/30/1999	73,039.00	1,000
06/30/2000	77,787.00	1,000
06/30/2001	150,000.00	0

Date	Age	Years	-----APRs-----		
DOB 11/13/1942	59	Acc Yr 13.00	Proj	110.904	
DOH 11/15/1981	39	Max Acc 19.00	Fund	110.904	
DOE 07/01/1988	46	Vest Yr 20.00	Acc	118.479	
NRD 12/01/2007	65	Vest Pct 100			
SSRA	66	Vest Start 07/01/1981			
DOT		Acc Start 07/01/1988			
-----Average Comp for-----					
	Benefits	Top Heavy	415	Benefits	Max Ben
Projected	12,500.00	12,500.00	12,500.00	3,125.00	12,444.13
Funding	13,949.60	13,949.60	14,851.98	3,487.40	0.00
Accrued	7,230.03	7,230.03	8,356.28	1,236.72	0.00
----- Benefit Adjustments -----					
	Forced Max	Offsets	Add ons	Int Lvl	
Projected	0.00	0.00	0.00	0	
Funding	0.00	0.00	0.00	0	
Accrued	0.00	0.00	0.00	0	
---- PVABs for ---- ----- Cur. Liab ----- ----- EAN Costs -----					
Acc Ben	93,082	Comp	7,230.03	Ins EAN AL	167,982
TH	85,611	EOY AB	1,236.71	Ins EAN NC	12,822
417(e)	121,773	OBRA CL	99,854	EAN AL	167,982
PBGC	117,260	RPA CL	99,854	EAN NC	12,822
---- Min & Max ---- ----- PVFBs -----					
412 AL	167,982	PVFB	240,659.44		
412 NC	12,822	PVER	0.00		
404 AL	167,982	PV Term	319.13		
404 NC	12,822	PV Dis	0.00		
		PV Dth	5,962.62		
		PVFCComp	923,705.57		

Sample Company, Inc.

Employees' Pension Plan

Actuarial Data
as of 06/30/2001

09/30/2003

MARY ROP

151-00-0000

Personal Information

Officer: N Key: N HCE: N

Spouse's DOB: None
Primary beneficiary: None

History

Dates and Values

Year	Elig Comp	Hours
06/30/1988	21,070.00	1,000
06/30/1989	22,700.00	1,000
06/30/1990	28,595.00	1,000
06/30/1991	26,845.00	1,000
06/30/1992	28,585.00	1,000
06/30/1993	35,817.00	1,000
06/30/1994	36,400.00	1,000
06/30/1995	38,216.00	2,080
06/30/1996	36,851.00	1,000
06/30/1997	39,062.00	1,000
06/30/1998	41,601.00	1,000
06/30/1999	44,305.00	1,000
06/30/2000	47,185.00	1,000
06/30/2001	50,016.10	0

Date	Age	Years	-----APRs-----		
DOB 04/21/1943	58	Acc Yr 13.00	Proj	127.477	
DOH 06/01/1982	39	Max Ac20.00	Fund	127.477	
DOE 07/01/1988	45	Vest Yr 19.00	Acc	118.479	
NRD 05/01/2008	65	Vest Pct 100			
SSRA	66	Vest Start 07/01/1982			
DOT		Acc Start 07/01/1988			
-----Average Comp for-----					
	Benefits	Top Heavy	415	Benefits	Max Ben
Projected	4,168.01	4,168.01	4,168.01	1,042.00	4,952.12
Funding	4,788.44	4,788.44	4,952.12	1,197.11	0.00
Accrued	3,702.82	3,702.82	3,930.73	601.71	0.00
----- Benefit Adjustments -----					
	Forced Max	Offsets	Add ons	Int Lvl	
Projected	0.00	0.00	0.00	0	
Funding	0.00	0.00	0.00	0	
Accrued	0.00	0.00	0.00	0	
---- PVABs for ---- ----- Cur. Liab ----- ----- EAN Costs -----					
Acc Ben	42,088	Comp	3,702.82	Ins EAN AL	71,814
TH	46,186	EOY AB	601.70	Ins EAN NC	3,017
417(e)	56,111	OBRA CL	54,249	EAN AL	71,814
PBGC	66,396	RPA CL	54,249	EAN NC	3,017
---- Min & Max ---- ----- PVFBs -----					
412 AL	71,814	PVFB	91,325.08		
412 NC	3,017	PVER	0.00		
404 AL	71,814	PV Term	316.29		
404 NC	3,017	PV Dis	0.00		
		PV Dth	880.99		
		PVFCComp	343,263.49		

Sample Company, Inc.

Employees' Pension Plan

Actuarial Data
as of 06/30/2001

09/30/2003

JOE MUVE

563-00-0000

Personal Information

Officer: N Key: N HCE: N

Spouse's DOB: None
Primary beneficiary: None

History

Dates and Values

Year	Elig Comp	Hours
06/30/1990	24,416.00	1,000
06/30/1991	22,748.00	1,000
06/30/1992	24,698.00	1,000
06/30/1993	25,851.00	1,000
06/30/1994	25,932.00	1,000
06/30/1995	27,229.00	1,664
06/30/1996	11,965.00	693
06/30/1997	0.00	1,000
06/30/1998	0.00	1,000
06/30/1999	0.00	1,000
06/30/2000	0.00	1,000
06/30/2001	0.00	0

Date	Age	Years	-----APRs-----	
DOB 06/19/1945	56	Acc Yr 6.00	Proj	110.904
DOH 08/01/1988	43	Max Ac20.00	Fund	110.904
DOE 01/01/1990	45	Vest Yr 7.00	Acc	118.479
NRD 07/01/2010	65	Vest Pct 100		
SSRA	66	Vest Start 07/01/1988		
DOT 11/30/1995		Acc Start 07/01/1989		

-----Average Comp for-----					
	Benefits	Top Heavy	415	Benefits	Max Ben
Projected	2,107.63	2,107.63	2,194.78	158.07	2,194.78
Funding	2,107.63	2,107.63	2,194.78	184.41	99,999.00
Accrued	2,107.63	2,107.63	2,194.78	167.93	99,999.00

----- Benefit Adjustments -----				
	Forced Max	Offsets	Add ons	Int Lvl
Projected	0.00	0.00	0.00	0
Funding	0.00	0.00	0.00	0
Accrued	0.00	0.00	0.00	0

---- PVABs for ----		----- Cur. Liab -----		----- EAN Costs -----	
Acc Ben	10,159	Comp	2,107.63	Ins EAN AL	5,415
TH	22,479	EOY AB	167.93	Ins EAN NC	330
417(e)	24,354	OBRA CL	10,843	EAN AL	5,415
PBGC	13,674	RPA CL	10,843	EAN NC	330

---- Min & Max ----		----- PVFBs -----	
412 AL	5,416	PVFB	9,286.96
412 NC	330	PVER	0.00
404 AL	5,416	PV Term	0.00
404 NC	330	PV Dis	0.00
		PV Dth	0.00
		PVFCComp	6.77

Sample Company, Inc.

Employees' Pension Plan

Actuarial Data
as of 06/30/2001

09/30/2003

SUSAN EVE

932-00-0000

Personal Information

Officer: N Key: N HCE: N

Spouse's DOB: None
Primary beneficiary: None

History

Dates and Values

Year	Elig Comp	Hours	Date	Age	Years	-----APRs-----
06/30/1996	0.00	347	DOB 08/28/1945	56	Acc Yr 4.00	Proj 127.477
06/30/1997	16,000.00	1,000	DOH 05/01/1996	51	Max Acc 13.00	Fund 127.477
06/30/1998	17,040.00	1,000	DOE 07/01/1997	52	Vest Yr 5.00	Acc 118.479
06/30/1999	18,148.00	1,000	NRD 09/01/2010	65	Vest Pct 60	
06/30/2000	19,328.00	1,000	SSRA	66	Vest Start 07/01/1996	
06/30/2001	20,487.68	0	DOT		Acc Start 07/01/1997	

-----Average Comp for-----					
	Benefits	Top Heavy	415	Benefits	Max Ben
Projected	1,707.31	1,707.31	1,707.31	307.32	2,249.18
Funding	2,174.80	2,174.80	2,249.18	304.47	0.00
Accrued	1,516.73	1,516.73	1,610.10	65.34	0.00

----- Benefit Adjustments -----				
	Forced Max	Offsets	Add ons	Int Lvl
Projected	0.00	0.00	0.00	0
Funding	0.00	0.00	0.00	0
Accrued	0.00	0.00	0.00	0

---- PVABs for ----	----- Cur. Liab -----	----- EAN Costs -----
Acc Ben 3,952	Comp 1,516.73	Ins EAN AL 6,741
TH 4,354	EOY AB 65.33	Ins EAN NC 1,602
417(e) 5,472	OBRA CL 5,231	EAN AL 6,741
PBGC 6,479	RPA CL 5,231	EAN NC 1,602

---- Min & Max ----	----- PVFBs -----
412 AL 6,741	PVFB 19,935.70
412 NC 1,602	PVER 0.00
404 AL 6,741	PV Term 91.57
404 NC 1,602	PV Dis 0.00
	PV Dth 176.06
	PVFCComp 172,135.76

Sample Company, Inc.

Employees' Pension Plan

Actuarial Data
as of 06/30/2001

09/30/2003

MATT KIKS

382-00-0000

Personal Information

Officer: N Key: N HCE: N

Spouse's DOB: None
Primary beneficiary: None

History

Dates and Values

Year	Elig Comp	Hours
06/30/1988	24,167.00	1,000
06/30/1989	26,544.00	1,000
06/30/1990	31,469.00	1,000
06/30/1991	34,381.00	1,000
06/30/1992	42,000.00	1,000
06/30/1993	44,520.00	1,000
06/30/1994	44,520.00	1,000
06/30/1995	46,746.00	2,080
06/30/1996	46,571.00	1,000
06/30/1997	49,365.00	1,000
06/30/1998	52,574.00	1,000
06/30/1999	55,991.00	1,000
06/30/2000	59,630.00	1,000
06/30/2001	63,207.80	0

Date	Age	Years	-----APRs-----		
DOB 05/12/1951	50	Acc Yr 13.00	Proj	110.904	
DOH 02/16/1987	36	Max Ac28.00	Fund	110.904	
DOE 07/01/1988	37	Vest Yr 14.00	Acc	118.479	
NRD 06/01/2016	65	Vest Pct 100			
SSRA	66	Vest Start 07/01/1987			
DOT		Acc Start 07/01/1988			
-----Average Comp for-----					
	Benefits	Top Heavy	415	Benefits	Max Ben
Projected	5,267.32	5,267.32	5,267.32	1,316.83	8,240.86
Funding	8,014.86	8,014.86	8,240.86	2,003.71	0.00
Accrued	4,679.46	4,679.46	4,967.47	543.15	0.00
----- Benefit Adjustments -----					
	Forced Max	Offsets	Add ons	Int Lvl	
Projected	0.00	0.00	0.00	0	
Funding	0.00	0.00	0.00	0	
Accrued	0.00	0.00	0.00	0	
---- PVABs for ---- ----- Cur. Liab ----- ----- EAN Costs -----					
Acc Ben	21,435	Comp	4,679.46	Ins EAN AL	42,240
TH	19,422	EOY AB	543.15	Ins EAN NC	2,446
417(e)	33,234	OBRA CL	25,046	EAN AL	42,240
PBGC	29,053	RPA CL	25,046	EAN NC	2,446
---- Min & Max ---- ----- PVFBs -----					
412 AL	42,240	PVFB	63,382.26		
412 NC	2,446	PVER	0.00		
404 AL	42,240	PV Term	3,108.64		
404 NC	2,446	PV Dis	0.00		
		PV Dth	2,742.82		
		PVFCComp	697,565.42		

Sample Company, Inc.

Employees' Pension Plan

Actuarial Data
as of 06/30/2001

09/30/2003

SCARY GAV

355-00-0000

Personal Information

Officer: N Key: N HCE: N

Spouse's DOB: None
Primary beneficiary: None

History

Dates and Values

Year	Elig Comp	Hours
06/30/1994	6,440.00	563
06/30/1995	25,882.00	2,080
06/30/1996	19,056.00	1,000
06/30/1997	0.00	1,000
06/30/1998	0.00	1,000
06/30/1999	0.00	1,000
06/30/2000	0.00	1,000
06/30/2001	0.00	0

Date	Age	Years	-----APRs-----	
DOB 10/23/1950	51	Acc Yr 1.00	Proj	176.581
DOH 03/23/1994	43	Max Ac20.00	Fund	127.477
DOE 07/01/1995	45	Vest Yr 2.00	Acc	176.205
NRD 11/01/2015	65	Vest Pct 0		
SSRA	66	Vest Start 07/01/1994		
DOT 03/29/1996		Acc Start 07/01/1995		

-----Average Comp for-----					
	Benefits	Top Heavy	415	Benefits	Max Ben
Projected	1,701.77	1,701.77	1,777.61	425.44	3,218.94
Funding	3,098.31	3,098.31	3,218.94	774.57	99,999.00
Accrued	1,902.89	1,427.17	1,427.17	0.00	99,999.00

----- Benefit Adjustments -----				
	Forced Max	Offsets	Add ons	Int Lvl
Projected	0.00	0.00	0.00	0
Funding	0.00	0.00	0.00	0
Accrued	0.00	0.00	0.00	0

----	PVABs for ----	-----	Cur. Liab -----	-----	EAN Costs -----
Acc Ben	0	Comp	1,825.56	Ins EAN AL	2,328
TH	0	EOY AB	0.00	Ins EAN NC	1,537
417(e)	0	OBRA CL	0	EAN AL	2,328
PBGC	0	RPA CL	0	EAN NC	1,537

----	Min & Max ----	-----	PVFBs -----
412 AL	2,329	PVFB	0.00
412 NC	1,537	PVER	0.00
404 AL	2,329	PV Term	0.00
404 NC	1,537	PV Dis	0.00
		PV Dth	0.00
		PVFCComp	9.22

Sample Company, Inc.

Employees' Pension Plan

Actuarial Data
as of 06/30/2001

09/30/2003

LIVE BRAE

546-00-0000

Personal Information

Officer: N Key: N HCE: N

Spouse's DOB: None
Primary beneficiary: None

History

Dates and Values

Year	Elig Comp	Hours
06/30/1988	29,285.00	1,000
06/30/1989	30,628.00	1,000
06/30/1990	32,158.00	1,000
06/30/1991	33,767.00	1,000
06/30/1992	35,460.00	1,000
06/30/1993	36,783.00	1,000
06/30/1994	37,632.00	1,000
06/30/1995	38,385.00	2,080
06/30/1996	38,102.00	1,000
06/30/1997	40,388.00	1,000
06/30/1998	43,013.00	1,000
06/30/1999	45,809.00	1,000
06/30/2000	48,787.00	1,000
06/30/2001	51,714.22	0

		Date	Age	Years	-----APRs-----	
DOB	01/28/1948	53	Acc Yr	13.00	Proj	127.477
DOH	02/03/1986	38	Max Ac	25.00	Fund	127.477
DOE	07/01/1988	40	Vest Yr	15.00	Acc	118.479
NRD	02/01/2013	65	Vest Pct	100		
SSRA		66	Vest Start	07/01/1986		
DOT			Acc Start	07/01/1988		
-----Average Comp for-----						
	Benefits	Top Heavy	415	Benefits	Max Ben	
Projected	4,309.52	4,309.52	4,309.52	1,077.38	6,081.17	
Funding	5,880.17	5,880.17	6,081.17	1,470.04	0.00	
Accrued	3,828.52	3,828.52	4,064.17	497.71	0.00	
----- Benefit Adjustments -----						
	Forced Max	Offsets	Add ons	Int Lvl		
Projected	0.00	0.00	0.00	0		
Funding	0.00	0.00	0.00	0		
Accrued	0.00	0.00	0.00	0		
---- PVABs for ---- ----- Cur. Liab ----- ----- EAN Costs -----						
Acc Ben	24,285	Comp	3,828.52	Ins EAN AL	52,562	
TH	26,889	EOY AB	497.70	Ins EAN NC	2,570	
417(e)	35,579	OBRA CL	33,232	EAN AL	52,562	
PBGC	41,307	RPA CL	33,232	EAN NC	2,570	
---- Min & Max ---- ----- PVFBs -----						
412 AL	52,563	PVFB	75,160.45			
412 NC	2,570	PVER	0.00			
404 AL	52,563	PV Term	1,839.36			
404 NC	2,570	PV Dis	0.00			
		PV Dth	936.21			
		PVFCComp	510,613.20			

Sample Company, Inc.

Employees' Pension Plan

Actuarial Data
as of 06/30/2001

09/30/2003

NED GUL

567-00-0000

Personal Information

Officer: N Key: N HCE: N

Spouse's DOB: None
Primary beneficiary: None

History

Dates and Values

Year	Elig Comp	Hours
06/30/1992	28,876.00	1,000
06/30/1993	27,008.00	1,000
06/30/1994	0.00	1,000
06/30/1995	0.00	1,000
06/30/1996	0.00	1,000
06/30/1997	0.00	1,000
06/30/1998	0.00	1,000
06/30/1999	0.00	1,000
06/30/2000	0.00	1,000
06/30/2001	0.00	0

Date	Age	Years	-----APRs-----	
DOB 03/18/1954	47	Acc Yr 3.00	Proj	175.678
DOH 08/31/1990	36	Max Ac28.00	Fund	110.904
DOE 01/01/1992	38	Vest Yr 4.00	Acc	176.205
NRD 04/01/2019	65	Vest Pct 100		
SSRA	67	Vest Start 07/01/1990		
DOT 01/24/1994		Acc Start 07/01/1991		

-----Average Comp for-----					
	Benefits	Top Heavy	415	Benefits	Max Ben
Projected	2,328.50	2,328.50	2,328.50	582.13	9,333.33
Funding	2,328.50	2,328.50	2,328.50	582.13	9,333.33
Accrued	2,328.50	2,328.50	2,328.50	14.47	2,799.99

----- Benefit Adjustments -----				
	Forced Max	Offsets	Add ons	Int Lvl
Projected	0.00	0.00	0.00	0
Funding	0.00	0.00	0.00	0
Accrued	0.00	0.00	0.00	0

---- PVABs for ----		----- Cur. Liab -----		----- EAN Costs -----	
Acc Ben	688	Comp	2,328.50	Ins EAN AL	1,091
TH	2,169	EOY AB	14.47	Ins EAN NC	0
417(e)	1,315	OBRA CL	531	EAN AL	1,091
PBGC	758	RPA CL	531	EAN NC	0

---- Min & Max ----		----- PVFBs -----	
412 AL	1,091	PVFB	418.41
412 NC	0	PVER	0.00
404 AL	1,091	PV Term	0.00
404 NC	0	PV Dis	0.00
		PV Dth	0.00
		PVFCComp	10.42

Sample Company, Inc.

Employees' Pension Plan

Actuarial Data
as of 06/30/2001

09/30/2003

SUE LJ

099-00-0000

Personal Information

Officer: N Key: N HCE: N

Spouse's DOB: None
Primary beneficiary: None

History

Dates and Values

Year	Elig Comp	Hours
06/30/1995	6,024.00	232
06/30/1996	27,816.00	1,000
06/30/1997	29,485.00	1,000
06/30/1998	31,402.00	1,000
06/30/1999	33,443.00	1,000
06/30/2000	35,617.00	1,000
06/30/2001	37,754.02	0

Date	Age	Years	-----APRs-----	
DOB 05/23/1956	45	Acc Yr 5.00	Proj	127.477
DOH 03/22/1995	39	Max Acc 25.00	Fund	127.477
DOE 07/01/1996	40	Vest Yr 6.00	Acc	118.479
NRD 06/01/2021	65	Vest Pct 80		
SSRA	67	Vest Start 07/01/1995		
DOT		Acc Start 07/01/1996		

-----Average Comp for-----					
	Benefits	Top Heavy	415	Benefits	Max Ben
Projected	3,146.17	3,146.17	3,146.17	786.54	5,845.81
Funding	5,722.51	5,722.51	5,845.81	1,430.62	0.00
Accrued	2,795.02	2,795.02	2,967.06	139.75	0.00

----- Benefit Adjustments -----				
	Forced Max	Offsets	Add ons	Int Lvl
Projected	0.00	0.00	0.00	0
Funding	0.00	0.00	0.00	0
Accrued	0.00	0.00	0.00	0

----	PVABs for	----	Cur. Liab	-----	-----	EAN Costs	-----
Acc Ben	3,892	Comp	2,795.02	Ins EAN AL		11,530	
TH	4,343	EOY AB	139.75	Ins EAN NC		1,981	
417(e)	6,632	OBRA CL	5,794	EAN AL		11,530	
PBGC	6,293	RPA CL	5,794	EAN NC		1,981	

----	Min & Max	-----	PVFBs	-----
412 AL	11,530	PVFB	33,003.44	
412 NC	1,981	PVER	0.00	
404 AL	11,530	PV Term	2,499.17	
404 NC	1,981	PV Dis	0.00	
		PV Dth	444.09	
		PVFCComp	465,424.90	

Sample Company, Inc.

Employees' Pension Plan

Actuarial Data
as of 06/30/2001

09/30/2003

SAL KAL

051-00-0000

Personal Information

Officer: N Key: N HCE: N

Spouse's DOB: None
Primary beneficiary: None

History

Dates and Values

Year	Elig Comp	Hours
06/30/1990	29,687.00	2,080
06/30/1991	17,150.00	867
06/30/1992	13,680.00	1,113
06/30/1993	14,202.00	880
06/30/1994	23,388.00	1,248
06/30/1995	22,960.00	1,248
06/30/1996	3,694.00	100
06/30/1997	0.00	1,000
06/30/1998	0.00	1,000
06/30/1999	0.00	1,000
06/30/2000	0.00	1,000
06/30/2001	0.00	0

Date	Age	Years	-----APRs-----	
DOB 02/13/1957	44	Acc Yr 3.00	Proj	110.904
DOH 05/01/1989	32	Max Ac29.00	Fund	110.904
DOE 07/01/1990	33	Vest Yr 4.00	Acc	176.205
NRD 03/01/2022	65	Vest Pct 40		
SSRA	67	Vest Start 07/01/1989		
DOT 07/12/1995		Acc Start 07/01/1990		

-----Average Comp for-----					
	Benefits	Top Heavy	415	Benefits	Max Ben
Projected	1,635.12	1,635.12	1,681.94	44.51	1,681.94
Funding	1,635.12	1,635.12	1,681.94	81.75	99,999.00
Accrued	1,635.12	1,635.12	1,681.94	25.59	99,999.00

----- Benefit Adjustments -----				
	Forced Max	Offsets	Add ons	Int Lvl
Projected	0.00	0.00	0.00	0
Funding	0.00	0.00	0.00	0
Accrued	0.00	0.00	0.00	0

----	PVABs for ----	-----	Cur. Liab -----	-----	EAN Costs -----
Acc Ben	989	Comp	1,635.12	Ins EAN AL	945
TH	3,945	EOY AB	25.59	Ins EAN NC	18
417(e)	2,000	OBRA CL	784	EAN AL	945
PBGC	1,165	RPA CL	784	EAN NC	18

----	Min & Max ----	-----	PVFBs -----
412 AL	945	PVFB	240.01
412 NC	18	PVER	0.00
404 AL	945	PV Term	0.00
404 NC	18	PV Dis	0.00
		PV Dth	0.00
		PVFCComp	11.25

Sample Company, Inc.

Employees' Pension Plan

Actuarial Data
as of 06/30/2001

09/30/2003

ANN STA

529-00-0000

Personal Information

Officer: N Key: N HCE: N

Spouse's DOB: None
Primary beneficiary: None

History

Dates and Values

Year	Elig Comp	Hours
06/30/1993	8,240.00	357
06/30/1994	15,208.00	580
06/30/1995	16,000.00	600
06/30/1996	16,544.00	1,000
06/30/1997	17,537.00	1,000
06/30/1998	18,677.00	1,000
06/30/1999	19,891.00	1,000
06/30/2000	21,184.00	1,000
06/30/2001	22,455.04	0

Date	Age	Years	-----APRs-----	
DOB 03/08/1957	44	Acc Yr 6.00	Proj	127.477
DOH 09/22/1992	36	Max Acc 27.00	Fund	127.477
DOE 01/01/1994	37	Vest Yr 6.00	Acc	118.479
NRD 04/01/2022	65	Vest Pct 80		
SSRA	67	Vest Start 07/01/1992		
DOT		Acc Start 07/01/1993		

	-----Average Comp for-----			Benefits	Max Ben
	Benefits	Top Heavy	415		
Projected	1,871.25	1,871.25	1,871.25	467.81	3,598.64
Funding	3,479.70	3,479.70	3,598.64	869.92	0.00
Accrued	1,662.40	1,662.40	1,764.72	92.36	0.00

	----- Benefit Adjustments -----			
	Forced Max	Offsets	Add ons	Int Lvl
Projected	0.00	0.00	0.00	0
Funding	0.00	0.00	0.00	0
Accrued	0.00	0.00	0.00	0

----	PVABs for ----	----- Cur. Liab -----	----- EAN Costs -----
Acc Ben	2,400	Comp 1,662.40	Ins EAN AL 8,305
TH	2,680	EOY AB 92.35	Ins EAN NC 936
417(e)	4,168	OBRA CL 3,608	EAN AL 8,305
PBGC	3,806	RPA CL 3,608	EAN NC 936

----	Min & Max ----	----- PVFBs -----
412 AL	8,305	PVFB 17,948.36
412 NC	936	PVER 0.00
404 AL	8,305	PV Term 1,662.63
404 NC	936	PV Dis 0.00
		PV Dth 252.36
		PVFCComp 277,150.13

Sample Company, Inc.

Employees' Pension Plan

Actuarial Data
as of 06/30/2001

09/30/2003

LINDA SCH

508-00-0000

Personal Information

Officer: N Key: N HCE: N

Spouse's DOB: None
Primary beneficiary: None

History

Dates and Values

Year	Elig Comp	Hours
06/30/1994	8,208.00	832
06/30/1995	18,196.00	1,248
06/30/1996	12,651.00	1,000
06/30/1997	0.00	1,000
06/30/1998	0.00	1,000
06/30/1999	0.00	1,000
06/30/2000	0.00	1,000
06/30/2001	0.00	0

Date	Age	Years	-----APRs-----	
DOB 03/22/1969	32	Acc Yr 2.00	Proj	127.477
DOH 11/08/1993	25	Max Ac40.00	Fund	127.477
DOE 01/01/1995	26	Vest Yr 2.00	Acc	176.205
NRD 04/01/2034	65	Vest Pct 0		
SSRA	67	Vest Start 07/01/1993		
DOT 04/18/1996		Acc Start 07/01/1994		

-----Average Comp for-----					
	Benefits	Top Heavy	415	Benefits	Max Ben
Projected	1,146.67	1,146.67	1,208.28	286.67	4,328.52
Funding	4,166.28	4,166.28	4,328.52	1,041.57	99,999.00
Accrued	1,259.84	1,084.86	1,084.86	0.00	99,999.00

----- Benefit Adjustments -----				
	Forced Max	Offsets	Add ons	Int Lvl
Projected	0.00	0.00	0.00	0
Funding	0.00	0.00	0.00	0
Accrued	0.00	0.00	0.00	0

---- PVABs for ----	----- Cur. Liab -----	----- EAN Costs -----
Acc Ben 0	Comp 1,214.22	Ins EAN AL 395
TH 0	EOY AB 0.00	Ins EAN NC 237
417(e) 0	OBRA CL 0	EAN AL 395
PBGC 0	RPA CL 0	EAN NC 237

---- Min & Max ----	----- PVFBs -----
412 AL 395	PVFB 0.00
412 NC 237	PVER 0.00
404 AL 395	PV Term 0.00
404 NC 237	PV Dis 0.00
	PV Dth 0.00
	PVFCComp 13.52

Sample Company, Inc.

Employees' Pension Plan

Actuarial Data
as of 06/30/2001

09/30/2003

MATT STO

381-00-0000

Personal Information

Officer: N Key: N HCE: N

Spouse's DOB: None
Primary beneficiary: None

History

Dates and Values

Year	Elig Comp	Hours	Date	Age	Years	-----APRs-----
06/30/1998	0.00	1,000	DOB 01/04/1979	22	Acc Yr 1.00	Proj 110.904
06/30/1999	1,000.00	1,000	DOH 07/10/1999	21	Max Ac44.00	Fund 110.904
06/30/2000	13,611.00	1,000	DOE 01/01/2001	22	Vest Yr 2.00	Acc 118.479
06/30/2001	14,427.66	0	NRD 02/01/2044	65	Vest Pct 0	
			SSRA	67	Vest Start 07/01/1999	
			DOT		Acc Start 07/01/2000	

-----Average Comp for-----					
	Benefits	Top Heavy	415	Benefits	Max Ben
Projected	1,202.31	1,202.31	1,202.31	300.58	4,928.85
Funding	4,765.94	4,765.94	4,928.85	1,191.48	0.00
Accrued	1,219.07	1,168.28	1,168.28	6.93	0.00

----- Benefit Adjustments -----				
	Forced Max	Offsets	Add ons	Int Lvl
Projected	0.00	0.00	0.00	0
Funding	0.00	0.00	0.00	0
Accrued	0.00	0.00	0.00	0

---- PVABs for ----	----- Cur. Liab -----	----- EAN Costs -----
Acc Ben 40	Comp 1,219.07	Ins EAN AL 0
TH 36	EOY AB 6.93	Ins EAN NC 148
417(e) 105	OBRA CL 59	EAN AL 0
PBGC 18	RPA CL 59	EAN NC 148

---- Min & Max ----	----- PVFBs -----
412 AL 0	PVFB 991.55
412 NC 148	PVER 0.00
404 AL 0	PV Term 435.14
404 NC 148	PV Dis 0.00
	PV Dth 53.91
	PVFCComp 144,144.85

Sample Company, Inc.

Employees' Pension Plan

Actuarial Data
as of 06/30/2001

09/30/2003

LARRY DASE

372-00-0000

Personal Information

Officer: N Key: N HCE: N

Spouse's DOB: None
Primary beneficiary: None

History

Dates and Values

Year	Elig Comp	Hours	Date	Age	Years	-----APRs-----
06/30/1996	0.00	135	DOB 06/11/1979	22	Acc Yr 1.00	Proj 110.904
06/30/1997	15,000.00	1,000	DOH 04/22/1996	17	Max Ac44.00	Fund 110.904
06/30/1998	15,975.00	1,000	DOE 07/01/2000	21	Vest Yr 5.00	Acc 118.479
06/30/1999	17,013.00	1,000	NRD 07/01/2044	65	Vest Pct 60	
06/30/2000	18,119.00	1,000	SSRA	67	Vest Start 07/01/1996	
06/30/2001	19,206.14	0	DOT		Acc Start 07/01/2000	

-----Average Comp for-----					
	Benefits	Top Heavy	415	Benefits	Max Ben
Projected	1,600.51	1,600.51	1,600.51	400.13	6,671.43
Funding	6,494.68	6,494.68	6,671.43	1,623.67	0.00
Accrued	1,421.89	1,421.89	1,509.39	8.08	0.00

----- Benefit Adjustments -----				
	Forced Max	Offsets	Add ons	Int Lvl
Projected	0.00	0.00	0.00	0
Funding	0.00	0.00	0.00	0
Accrued	0.00	0.00	0.00	0

---- PVABs for ----	----- Cur. Liab -----	----- EAN Costs -----
Acc Ben 46	Comp 1,421.89	Ins EAN AL 199
TH 41	EOY AB 8.07	Ins EAN NC 182
417(e) 123	OBRA CL 68	EAN AL 199
PBGC 21	RPA CL 68	EAN NC 182

---- Min & Max ----	----- PVFBs -----
412 AL 200	PVFB 1,351.22
412 NC 182	PVER 0.00
404 AL 200	PV Term 597.75
404 NC 182	PV Dis 0.00
	PV Dth 71.78
	PVFCComp 192,161.35

Sample Company, Inc.

Employees' Pension Plan

Actuarial Data
as of 06/30/2001

09/30/2003

CURT STO

380-00-0000

Personal Information

Officer: N Key: N HCE: N

Spouse's DOB: None
Primary beneficiary: None

History

Dates and Values

Year	Elig Comp	Hours	Date	Age	Years	-----APRs-----
06/30/1998	0.00	1,000	DOB 09/23/1983	18	Acc Yr 0.00	Proj 0.000
06/30/1999	0.00	1,000	DOH 09/23/1999	16	Max Acc 0.00	Fund 0.000
06/30/2000	0.00	1,000	DOE 01/01/2005	21	Vest Yr 0.00	Acc 0.000
06/30/2001	0.00	0	NRD 10/01/2048	65	Vest Pct 0	
			SSRA	67	Vest Start 07/01/1999	
			DOT		Acc Start 07/01/2004	

-----Average Comp for-----					
	Benefits	Top Heavy	415	Benefits	Max Ben
Projected	0.00	0.00	0.00	0.00	0.00
Funding	0.00	0.00	0.00	0.00	0.00
Accrued	0.00	0.00	0.00	0.00	0.00

----- Benefit Adjustments -----				
	Forced Max	Offsets	Add ons	Int Lvl
Projected	0.00	0.00	0.00	0
Funding	0.00	0.00	0.00	0
Accrued	0.00	0.00	0.00	0

---- PVABs for ----	0	----- Cur. Liab -----	0.00	----- EAN Costs -----	0
Acc Ben	0	Comp	0.00	Ins EAN AL	0
TH	0	EOY AB	0.00	Ins EAN NC	0
417(e)	0	OBRA CL	0	EAN AL	0
PBGC	0	RPA CL	0	EAN NC	0

---- Min & Max ----	0	----- PVFBs -----	0.00
412 AL	0	PVFB	0.00
412 NC	0	PVER	0.00
404 AL	0	PV Term	0.00
404 NC	0	PV Dis	0.00
		PV Dth	0.00
		PVFCComp	0.00

CASH BALANCE

PENSION PLAN

DOE, JOHN

AS OF 12/31/2007

DATE OF BIRTH	11/15/1962
DATE OF HIRE	03/15/2000
NORMAL RETIREMENT DATE	11/15/2027

ACCOUNT BALANCE 01/01/2007	198,350.12
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ADDITIONS

PLAN CONTRIBUTIONS	56,250.00
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INVESTMENT EARNINGS	9,917.51
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OTHER ADJUSTMENTS	_____
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ACCOUNT BALANCE 12/31/2007	264,517.63
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VESTED PERCENT	100%
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VESTED ACCOUNT BALANCE	264,517.63
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THIS TYPE OF PENSION PLAN DOES NOT HAVE SEPARATE ACCOUNTS. THE ACCOUNT INFORMATION SHOWN ABOVE IS FOR ILLUSTRATION PURPOSES ONLY. IT IS DESIGNED TO SHOW WHAT YOU WOULD HAVE RECEIVED FROM THE PLAN IF YOU HAD RECEIVED YOUR MONEY ON 12/31/2007.

FEDERAL LAW LIMITS THE MAXIMUM AMOUNT THAT CAN BE WITHDRAWN FROM THE PENSION PLAN. THE MAXIMUM AMOUNT IS BASED ON SEVERAL FACTORS THAT APPLY AT THE TIME OF DISTRIBUTION. THE AMOUNTS SHOWN ABOVE ARE BASED ON THE ASSUMPTION THAT YOUR MONEY IS WITHDRAWN ON 12/31/2007. THE ACTUAL AMOUNT THAT YOU RECEIVE WILL DEPEND ON THE FACTORS THAT APPLY AT THE TIME OF ACTUAL DISTRIBUTION. IT IS POSSIBLE THAT THE AMOUNT THAT YOU RECEIVE COULD BE LESS THAN THE AMOUNT SHOWN ABOVE.

**CASH BALANCE
PENSION PLAN**

Cash Balance Summary
For Plan Year Ending December 31, 2007
Interest Crediting Rate: 5.00%

<u>Participant Name</u>	<u>Prior Balance</u>	<u>Contribution</u>	<u>Earnings</u>	<u>Ending Balance</u>	<u>Vested Percent</u>	<u>Vested Ending Balance</u>
DOE, JOHN	198,350.12	56,250.00	9,917.51	264,517.63	100	264,517.63
JONES, CHARLES	4,113.38	1,950.00	205.67	6,269.05	60	3,761.43
PIPER, PETER	2,316.97	1,080.00	115.85	3,512.82	40	1,405.13
SMITH, HELEN	8,192.33	2,400.00	409.62	11,001.95	100	11,001.95
WILLIAMS, NANCY	7,381.22	2,500.00	369.06	10,250.28	80	8,200.22
Totals	220,354.02	64,180.00	11,017.71	295,551.73		288,886.36