



**Distress Termination
Enrolled Actuary Certification**

PBGC Schedule EA-D

(PBGC Form 601)
Approved OMB 1212-0038
Expires 09/30/2007

PART I. IDENTIFYING INFORMATION

1a Plan Name	1b 9-digit employer identification number (EIN)
	1c 3-digit plan number (PN)

PART II. SUFFICIENCY LEVEL AS OF PROPOSED TERMINATION DATE

2 As of the proposed termination date, is the value of plan assets available to pay for plan benefits, when allocated in accordance with section 4044 of ERISA and

a less than the value of all benefits guaranteed by the PBGC under section 4022(a) and (b) of ERISA? Yes No

b equal to or greater than the value of guaranteed benefits, but less than the value of benefit liabilities? Yes No

c equal to or greater than the value of benefit liabilities? Yes No

If you checked "Yes" in 1a, complete the rest of Part II and complete Part III. Do not complete Part II. If you checked "No" in 1a, complete the rest of Part II, Part III, and Part IV.

3 Estimated value of plan assets available to pay for plan benefits, determined as of the proposed termination date:

a Estimated fair market value of plan assets (excluding value of contributions owed to the plan)	\$
b Estimated total contributions owed to the plan	\$
c Estimated collectible value of 2b	\$
d Estimated value of total plan assets (sum of a and c)	\$

4 Estimated value of Title IV benefits as of the proposed termination date \$

5 Estimated present value of all benefit liabilities as of the proposed termination date \$

PART III. SUFFICIENCY LEVEL AS OF PROPOSED DISTRIBUTION DATE

5 Proposed distribution date (mo., day, yr.) MM/DD/YYYY

6 As of the proposed distribution date, do you project that the plan will have sufficient assets available to pay for plan benefits, when allocated in accordance with section 4044 of ERISA, to provide all

a all benefits guaranteed by the PBGC under section 4022(a) and (b) of ERISA, but not all benefit liabilities? Yes No

b all benefit liabilities? Yes No

PART IV. ENROLLED ACTUARY CERTIFICATION

I, the Enrolled Actuary, certify that: (1) I have reviewed all relevant plan documents, plan and participant data, and the method used to value the plan assets; (2) I have applied all relevant provisions of ERISA and the Internal Revenue Code and regulations promulgated thereunder; (3) to the best of my knowledge and belief, the information contained in this schedule is true, correct, and complete; and (4) to the best of my knowledge and belief, the plan's assets and benefits have been valued in accordance with Title IV and PBGC regulations; and the value of the plan's assets, when allocated in accordance with the PBGC's regulation on allocation of assets (29 CFR Part 4044), is sufficient (as of the proposed termination date) to provide plan benefits as indicated (check one):

In making this certification, I recognize that knowingly and willfully making false, fictitious, or fraudulent statements to the PBGC is punishable under 18 U.S.C. 1001.

Enrolled Actuary's company name and address
(Address should include room or suite no.)

[stretch text across]

- Insufficient for guaranteed benefits
- Sufficient for guaranteed benefits but not for benefit liabilities
- Sufficient for benefit liabilities

Enrollment Number

Telephone Number

E-mail address (optional)

Enrolled Actuary's signature

Date