



**Standard Termination
Certification of Sufficiency**

PBGC Schedule EA-S.

(PBGC Form 500)
Approved OMB 1212-0036
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. CODE SECTION 412(i) PLANS

revised item 2 attached

<p>2 Is this plan a Code section 412(i) plan?</p> <ul style="list-style-type: none"> If "No," the Enrolled Actuary must complete Part II and Part III. Do NOT complete item 2 or Part IV. If "Yes," Item 2 below and all of Part II must be completed, and either Part III or Part IV must be completed and signed by the Plan Administrator or Enrolled Actuary, as appropriate. 	<input type="checkbox"/> Yes <input type="checkbox"/> No
3a Enter name (full official name of record) and address of the insurer (Address should include room or suite no.)	3b Telephone Number

PART III. PLAN SUFFICIENCY

4 Proposed distribution date	MM/DD/YYYY (mo., day, yr.)
5 Is the value of plan assets projected to be sufficient as of the proposed distribution date to provide all plan benefits? If "No," the plan cannot terminate in a standard termination.	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Estimated fair market value of plan assets as of the proposed distribution date	\$
7 Estimated present value of plan benefits as of the proposed distribution date	\$
8 Estimated total amount of residual assets	\$
9 Estimated amount of residual assets to be distributed to the employer	\$
10 Estimated amount of residual assets to be distributed to participants and beneficiaries	\$
11 Has the plan ever required employee contributions?	<input type="checkbox"/> Yes <input type="checkbox"/> No
12 If the amount in item 8 is \$1 million or more and if any benefits are to be distributed other than through the purchase of annuity contracts, attach a statement showing interest rate/structure used to value the benefits.	

PART IV. ENROLLED ACTUARY CERTIFICATION

I, the Enrolled Actuary, certify that: (1) I have reviewed all plan documents and plan and participant data, and applied all relevant provisions of ERISA and the Internal Revenue Code and regulations promulgated thereunder; (2) to the best of my knowledge and belief, this plan's assets equal or exceed the value of its plan benefits as of the proposed distribution date; and (3) to the best of my knowledge and belief, the information contained in this schedule is true, correct, and complete. In making this certification, I recognize that knowingly and willfully making false, fictitious, or fraudulent statements to the PBGC in punishable under 18 U.S.C. 1001.

stretch text across area to have more room for name and address

bold

Enrolled Actuary's printed name and address (Address should include room or suite no.)	Enrollment Number
	Telephone Number
	E-mail address (optional)
Enrolled Actuary's signature	Date

PART V. PLAN ADMINISTRATOR CERTIFICATION FOR CODE SECTION 412(i) PLANS

I, the Plan Administrator, certify that, to the best of my knowledge and belief: (1) this plan complies with section 412(i) of the Internal Revenue Code and regulations promulgated thereunder; (2) I have reviewed all plan documents and plan and participant data, and applied all relevant provisions of ERISA and the Code and regulations promulgated thereunder; (3) this plan's assets equal or exceed the value of its plan benefits as of the proposed distribution date; and (4) the information contained in this schedule is true, correct and complete. In making this certification, I recognize that knowingly and willfully making false, fictitious, or fraudulent statements to the PBGC in punishable under 18 U.S.C. 1001.

bold

Plan Administrator's signature	Date	Printed name and title of Plan Administrator
--------------------------------	------	----------------------------------------------

Revisions to PBGC Schedule EA-S

2 Is this plan a Code section 412(i) plan?

- No; the Enrolled Actuary must complete Parts III and IV. Item 3 and Part V should not be completed.
- Yes; item 3 and Part III must be completed. Depending upon who completes Part III, either Part IV or Part V must be completed and signed by the Plan Administrator or Enrolled actuary as appropriate.