



**Distress Termination
Notice of Intent to Terminate**

PBGC Form 600
Approved OMB 1212-0030
Expires 09/30/2007

PART I IDENTIFYING INFORMATION

1a Plan Name	1b Plan effective date (mo., day, yr.) <i>MM/DD/YYYY</i>
	1c Last day of plan year
2a Contributing Sponsor's name and address (Address should include room or suite no.)	2b Sponsor's telephone number
	2c 9-digit employer identification number (EIN)
	2d 3-digit plan number (PN)
2e If you used a different EIN or PN for this contributing sponsor/plan in previous filings with the PBGC, also show the number(s) previously reported. <i>than that in 2c or 2d</i>	2f Contributing sponsor's tax year end (mo., day, yr.)
	2g 6-digit business code
3a Plan Administrator's name and address (if same as 2a, enter "same") (Address should include room or suite no.)	3b Plan Administrator's telephone number
	3c E-mail address (optional)
3d Name and address of person to be contacted for more information (if same as 3a, enter "same"). (Address should include room or suite no.)	3e Telephone number
	3f E-mail address (optional)

PART II GENERAL PLAN INFORMATION

4 Proposed termination date	(mo., day, yr.) <i>MM/DD/YYYY</i>
5 Estimated number of plan participants as of the proposed termination date.	
a Active participants:	
(i) Fully vested <i>bold 5a</i>	(i)
(ii) Partially vested	(ii)
(iii) Nonvested <i>9</i>	(iii)
(iv) Total active participants [add a(i) through (iii)]	(iv)
b Retirees or beneficiaries receiving benefits	5b
c Separated vested participants entitled to benefits	5c
d Total [add a(iv) through c]	5d

Revision attached

6 Changes in contributing sponsor associated with plan termination (check all that apply):	
a No change	6a
b Reorganization as part of bankruptcy or similar proceeding	6b
c Merger of existing subsidiaries or divisions not involving bankruptcy	6c
d Sale or closing of subsidiaries or divisions not involving bankruptcy	6d
e Acquisition by another business	6e
f Acquisition of another business	6f
g Liquidation	6g

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7 Intention concerning expected pension coverage for currently employed participants covered under the terminated plan (check all that apply):

a No new plan	7a
b New or existing defined benefit plan	7b
c New or existing profit-sharing plan	7c
d New or existing 401(k) plan	7d
e Other new or existing plan. Specify:	7e

8a Is there more than one contributing sponsor? Yes No

b If "Yes," is this a multiple-employer plan? Yes No

9a Is the contributing sponsor(s) a member of a controlled group? Yes No

b If you checked "Yes" in 8a or 9a, attach a statement identifying each contributing sponsor and each member of the contributing sponsor's controlled group as of the proposed termination date and the distress test each entity expects to meet.

10a Has there been a change in the composition of a contributing sponsor's controlled group within the 5-year period prior to the proposed termination date? Yes No

10b If "Yes," attach a statement that describes the transaction(s).

11a Has the contributing sponsor(s) filed, or had filed against it, a petition seeking reorganization in bankruptcy under Chapter 11, liquidation in bankruptcy under Chapter 7, or reorganization or liquidation in a similar proceeding under the laws of a state or a political subdivision of a state? Yes No

b If you checked "Yes" in 11a, are the proceedings still ongoing? Yes No

c If "Yes," attach a copy of the petition showing the court docket number. If "No," attach a copy of the order dismissing or otherwise resolving the proceedings.

d Has the bankruptcy court been requested to approve the termination of the plan? Yes No

e If "Yes":
 (i) Enter the date of request to the court (mo., day, yr.)
 (ii) Enter the date documents were submitted to PBGC (mo., day, yr.)

112a Are all eligible participants/beneficiaries, who are entitled to and have applied for benefits, receiving such monthly benefits from the plan? Yes No

12b If "No," attach a statement as to the reason for non-payment, including the number of participants/beneficiaries and total monthly benefits not being paid.

122a Are the plan assets expected to be sufficient to continue to pay all benefits when due during the next 180 days? Yes No

132a Are any participants/beneficiaries receiving benefits in excess of estimated Title IV benefits? Yes No

132b If "Yes," are they scheduled to be reduced to the estimated Title IV level as of the proposed termination date? Yes No

14 Attach copies of the following documents:
 a All plan documents, including all amendments within the last five years;
 b Trust documents and/or insurance contracts;
 c Most recent financial statement of plan assets;
 d Collective bargaining agreements relating to the plan;
 e IRS determination letter(s);
 f Most recent plan actuarial report; and
 g Form 5500, Schedules B and SSA (last three years).

15a Location of plan records Name and address of contact for access (Address should include room or suite no.) to plan records

15c Type of Record
 15b Telephone number

PARTIAL PLAN ADMINISTRATOR CERTIFICATION

I, the Plan Administrator, certify that, to the best of my knowledge and belief, (1) I am implementing the termination of the plan in accordance with all applicable laws and regulations; and (2) the information contained in this filing and made available to the Enrolled Actuary is true, correct and complete. 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.

Plan Administrator's signature _____ Date _____ Printed Name and title of Plan Administrator _____

insert qc is attached
 revision attached

revision attached

revision attached for 13b

bold

qc, this item not added.

Revisions to Form 600

6 **Change(s) in contributing sponsor associated with plan termination.** Check all that apply.

- a No Change
- b Sale of company/subsidiary/division (not involving bankruptcy or similar proceeding)
- c Company/subsidiary/division closed (not involving bankruptcy or similar proceeding)
- d Merger of company
- e Contributing sponsor acquired by another business
- f Another business acquired by contributing sponsor
- g Contributing sponsor reorganized (in bankruptcy or similar proceeding)
- h Contributing sponsor liquidated (bankruptcy or similar proceeding)

9c For each entity listed on the attachment for item 9b, attach a statement identifying the distress test that you expect it will meet, and describe in detail why it meets the distress test that you have identified. Based on the distress test identified for each entity, attach the required information for that test. See instructions on pages 19-22 for what information is required and when a response to 9c must be submitted.

10 Has there been a change in the composition of a contributing sponsor's controlled group with the 5-year period prior to the proposed termination date?

- Yes No

If "Yes," attach a statement that describes the transaction(s).

11 Are all eligible participant/beneficiaries, who are entitled to and have applied for benefits, receiving such monthly benefits from the plan?

- Yes No

If "No," attach a statement describing the reason for non-payment, the number of all participants/beneficiaries who are not being paid, the total monthly amount not being paid to all such participants/beneficiaries, and (d) the last date on which benefits were paid.

12 Are plan assets expected to be sufficient to continue to pay all benefits when due during the next 180 days?

- Yes No

If "No," attach a statement describing the amount and nature of the plan assets, including their liquidity, the number of participants/beneficiaries owed benefits over that period, and the total monthly amount that is owed over the period.

13b If "Yes" to 13a, are benefits schedules to be reduced to the estimated Title IV as of the proposed termination date?

- Yes No

If "No," attach a statement describing why no reduction is scheduled.

14 Insert at end of item:

- h. Attach a copy of NOIT sent to affected parties other than PBGC.
- i. Attach all documents required in response to 9c.