



**Standard Termination Notice
Single-Employer Plan Termination**

PBGC Form 500

Approved OMB 1212-0036
Expires 09/30/2007

PART I. IDENTIFYING INFORMATION

1a Plan Name	1b 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.
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
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.)	3c E-mail address (optional)
	3e Telephone number
3f E-mail address (optional)	3f E-mail address (optional)

PART II. GENERAL PLAN INFORMATION

4a Have you filed, or will you file, with the Internal Revenue Service for a determination letter on the termination of this plan? <input type="checkbox"/> Yes <input type="checkbox"/> No	4b If "Yes," enter the filing date (mo., day, yr.) <i>to 4a</i> (MM/DD/YYYY)
5a Is this a multiple-employer plan? <input type="checkbox"/> Yes <input type="checkbox"/> No	5b If "Yes," attach a list of the names and employer identification numbers of all contributing sponsors <i>to 5a</i>

6 Reason for plan termination (if more than one, rank in order of significance, beginning with "1" for the most important): a Adverse business conditions b Plan administration too costly c Plan benefits too costly d Restructuring of retirement program e Other (specify) <i>See instructions</i>	6a 6b 6c 6d 6e
7 Changes in contributing sponsor associated with plan termination (check all that apply): a No change b Reorganization as part of bankruptcy or similar proceeding c Merger of existing subsidiaries or divisions not involving bankruptcy d Sale or closing of subsidiaries or divisions not involving bankruptcy e Acquisition by another business f Acquisition of another business g Liquidation	7a 7b 7c 7d 7e 7f 7g

revised items attached

8 Number of plan participants <i>and beneficiaries as of proposed termination date;</i>		
a Active participants		8a
b Retirees or beneficiaries receiving benefits		8b
c Separated vested participants entitled to benefits		8c
d Total		8d

9 Estimated percent of currently employed participants covered under the terminated plan you expect to be covered under:			
a New or existing defined benefit plan, other than cash balance plan		9a	%
b New or existing cash balance plan		9b	%
c New or existing profit-sharing plan		9c	%
d New or existing 401(k) plan		9d	%
e New or existing simplified employee plan		9e	%
f Other new or existing defined contribution plan (specify) _____		9f	%
g No plan		9g	%

10 If item 9a or 9b is greater than zero, will the types and levels of benefits under the new or existing defined benefit plan be substantially the same as under the old plan for all groups of participants?

Yes
 No

11a Proposed termination date	(mo., day, yr.)
11b Proposed termination date stated in notice of intent to terminate (if different from 11a)	(mo., day, yr.)
12a Earliest date notices of intent to terminate issued to affected parties	(mo., day, yr.)
12b Latest date notices of intent to terminate issued to affected parties	(mo., day, yr.)
13 Latest date notices of plan benefits issued to participants or beneficiaries	(mo., day, yr.)

14a Has a formal challenge to the termination been initiated under an existing collective bargaining agreement?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	14b If "Yes," attach a copy of the formal challenge and a statement describing the challenge.
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15 Have all PBGC premiums been paid to date?

Yes
 No

PART III. RESIDUAL PLAN ASSETS

16a Will residual assets be returned to the employer as a result of this termination?	<input type="checkbox"/> Yes <input type="checkbox"/> No	16b If "No," do not complete the rest of Part III; go to Part IV. If "Yes," enter the estimated amount	\$
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17a Is there a plan provision permitting a reversion of residual assets to the employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No	17b If "Yes," was the provision adopted prior to 12-18-1988?	<input type="checkbox"/> Yes <input type="checkbox"/> No
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17c If you checked "No" in item 17b, enter:

Adoption date of plan provision: MM/DD/YYYY (mo., day, yr.)

Effective date of plan: MM/DD/YYYY (mo., day, yr.)

18a Has the plan been involved in a spin-off/termination transaction?

Yes, go to 18b.
 No, go to Part IV.

18b If "Yes," have the requirements set forth in the Guidelines been satisfied?

Yes
 No
 N/A

i) If "Yes," enter date, or latest date, a description of the transaction(s) was issued to participants in the ongoing plan. (mo., day, yr.)

ii) If "Yes," enter date, or latest date, notices of plan benefits were issued to participants in the ongoing plan. (mo., day, yr.)

18c If you checked "No" or "N/A" in item 18b, attach a statement that describes the transaction(s) and explains why the Guidelines were not, or need not have been, followed.

PART IV. 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

Revised items attached

bold

Revisions to Form 500

6. Reason for plan termination. If more than one reason for the termination (considering (1) - (12) and c), see instructions.

- a Plan related
 - (1) Plan administration too costly or complicated
 - (2) Plan benefits too costly
 - (3) Restructuring of retirement program (e.g., adoption of new plan, decision that defined benefit plan no longer meets employer objectives).
 - (4) Retirement/illness/death of owner(s)
- b Business related
 - (5) Adverse business conditions
 - (6) Sale of company/subsidiary/division (not involving bankruptcy or similar proceeding)
 - (7) Company/subsidiary/division closed (not involving bankruptcy or similar proceeding)
 - (8) Merger of company
 - (9) Contributing sponsor acquired by another business
 - (10) Another business acquired by contributing sponsor
 - (11) Contributing sponsor reorganized (in bankruptcy or similar proceeding)
 - (12) Contributing sponsor liquidated (bankruptcy or similar proceeding)
- c Other (specify) _____

7. 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)

9 Estimated percent of currently employed participants covered under the terminating plan that you expect will be covered under:

- a No plan
- b New or existing traditional defined benefit plan
- c New or existing hybrid defined benefit plan, other than cash balance plan
- d New or existing cash balance plan
- e New or existing profit sharing plan
- f New or existing 401(k) plan
- g New or existing simplified employee plan
- h Other new or existing defined contribution plan (specify) _____

10 If the percent entered for item 9b or 9c is greater than zero, will the types and levels of benefits under the new or existing defined benefit plan be substantially the same as under the terminating plan for all affected participants (currently employed participants that you expect will be covered under the new or existing defined benefit plan).

16a Will residual assets be returned to the employer as a result of this termination? <input type="checkbox"/> Yes <input type="checkbox"/> No	16b If "No" to 16a, do not complete the rest of Part III; go to Part IV. If "Yes," enter the estimated amount: \$ _____
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17a Is there a plan provision permitting a reversion of residual assets to the employer? <input type="checkbox"/> Yes <input type="checkbox"/> No	17b If "No" to 17a, go to 18a. If "Yes," was the provision adopted before 12/18/1988? <input type="checkbox"/> Yes <input type="checkbox"/> No	17c If "Yes" to 17b, go to 18a. If "No," enter: Adoption date: _____ (MM/DD/YYYY) Effective date of plan: _____ (MM/DD/YYYY)
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18b If "Yes" to 18a, have the requirements of the Guidelines been satisfied? <ul style="list-style-type: none"> <input type="checkbox"/> Yes, enter: (1) latest date a description of the transaction(s) was issued to participants in the ongoing plan: _____ (MM/DD/YYYY) <li style="padding-left: 20px;">(2) latest date notices of plan benefits were issued to participants in the ongoing plan: _____ (MM/DD/YYYY) Go to Part IV. <input type="checkbox"/> No, go to 18c <input type="checkbox"/> N/A, go to 18c
