

**SCHEDULE SB  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan  
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

**2011**

**This Form is Open to Public Inspection**

For calendar plan year 2011 or fiscal plan year beginning \_\_\_\_\_ and ending \_\_\_\_\_

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

|  |  |   |
|--|--|---|
| <b>A</b> Name of plan  |  | <b>B</b> Three-digit plan number (PN) ▶       |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF   |  | <b>D</b> Employer Identification Number (EIN) |
| <b>E</b> Type of plan: <input type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |   |

**Part I Basic Information**

|   |                            |                    |
|---|----------------------------|--------------------|
| <b>1</b> Enter the valuation date: Month _____ Day _____ Year _____   |                            |                    |
| <b>2</b> Assets:  |                            |                    |
| <b>a</b> Market value .....   | <b>2a</b>                  |                    |
| <b>b</b> Actuarial value .....  | <b>2b</b>                  |                    |
| <b>3</b> Funding target/participant count breakdown:  |                            |                    |
|   | (1) Number of participants | (2) Funding Target |
| <b>a</b> For retired participants and beneficiaries receiving payment .....   | <b>3a</b>                  |                    |
| <b>b</b> For terminated vested participants .....   | <b>3b</b>                  |                    |
| <b>c</b> For active participants:   |                            |                    |
| (1) Non-vested benefits .....   | <b>3c(1)</b>               |                    |
| (2) Vested benefits .....   | <b>3c(2)</b>               |                    |
| (3) Total active .....  | <b>3c(3)</b>               |                    |
| <b>d</b> Total .....  | <b>3d</b>                  |                    |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>   |                            |                    |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....   | <b>4a</b>                  |                    |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... | <b>4b</b>                  |                    |
| <b>5</b> Effective interest rate .....  | <b>5</b>                   | %                  |
| <b>6</b> Target normal cost .....   | <b>6</b>                   |                    |

**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

|                  |                               |  |
|------------------|-------------------------------|--|
| <b>SIGN HERE</b> | Signature of actuary          | Date                                   |
|                  | Type or print name of actuary | Most recent enrollment number          |
|                  | Firm name                     | Telephone number (including area code) |
|                  | Address of the firm           |  |

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions



**Part V Assumptions used to determine funding target and target normal cost**

**21** Discount rate:

**a** Segment rates: 

|                   |                   |                   |   |
|-------------------|-------------------|-------------------|---|
| 1st segment:<br>% | 2nd segment:<br>% | 3rd segment:<br>% | <input type="checkbox"/> N/A, full yield curve used |
|-------------------|-------------------|-------------------|---|

**b** Applicable month (enter code) ..... **21b**

**22** Weighted average retirement age ..... **22**

**23** Mortality table(s) (see instructions)  Prescribed - combined  Prescribed - separate  Substitute

**Part VI Miscellaneous items**

**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ....  Yes  No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....  Yes  No

**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....  Yes  No

**27** If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment ..... **27**

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

**28** Unpaid minimum required contributions for all prior years ..... **28**

**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) ..... **29**

**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) ..... **30**

**Part VIII Minimum required contribution for current year**

**31** Target normal cost and excess assets (see instructions):

**a** Target normal cost (line 6) ..... **31a**

**b** Excess assets, if applicable, but not greater than 31a ..... **31b**

**32** Amortization installments:

|   | Outstanding Balance | Installment |
|---|---------------------|-------------|
| <b>a</b> Net shortfall amortization installment ..... |                     |             |
| <b>b</b> Waiver amortization installment .....        |                     |             |

**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_) and the waived amount ..... **33**

**34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) .. **34**

|   | Carryover balance | Prefunding balance | Total balance |
|---|-------------------|--------------------|---------------|
| <b>35</b> Balances elected for use to offset funding requirement..... |                   |                    |               |

**36** Additional cash requirement (line 34 minus line 35) ..... **36**

**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) ..... **37**

**38** Present value of excess contributions for current year (see instructions)

**a** Total (excess, if any, of line 37 over line 36) ..... **38a**

**b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances ..... **38b**

**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) ..... **39**

**40** Unpaid minimum required contributions for all years ..... **40**

**Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)**

**41** If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:

**a** Schedule elected .....  2 plus 7 years  15 years

**b** Eligible plan year(s) for which the election in line 41a was made .....  2008  2009  2010  2011

**42** Amount of acceleration adjustment ..... **42**

**43** Excess installment acceleration amount to be carried over to future plan years ..... **43**