

**Plan Term Sample
Defined Benefit Plan
Census
Proposed Date of Distribution: April 15, 2010**

Employee Name	Social Security Number	S e x	VA	RA	Birth Date	Retirement Date	Accrued Benefit	Status
Joan Crawford	###-##-0001	F	45	65	01/01/1965	01/01/2030	870.00	A
Clark Gable	###-##-0002	M	41	65	01/04/1969	01/01/2034	1,722.16	AH
Cary Grant	###-##-0003	M	68	68	05/19/1942	01/01/2010	6,326.52	RHK
Humpfrey Bogart	###-##-0004	M	41	65	04/25/1969	01/01/2034	1,235.00	AHK
Kathrine Hepburn	###-##-0005	F	68	68	07/07/1941	01/01/2010	5,231.87	RHK
Spencer Tracy	###-##-0006	M	39	65	12/09/1970	01/01/2036	4,797.22	AHK
Clint Eastwood	###-##-0007	M	40	65	09/11/1969	01/01/2035	789.05	A
Marilyn Monroe	###-##-0008	F	40	65	08/11/1969	01/01/2035	782.06	A
Claudia Cardinale	###-##-0009	F	49	65	09/23/1960	01/01/2026	0.00	A

Active: 7

Inactive: 0

Terminated: 0

Retired: 2

Disabled: 0

Total Employees: 9

Status	Definition
A	Active Employee
R	Retired Employee
H	Highly Compensated Employee
K	Key Employee

**Plan Term Sample
Defined Benefit Plan
Actuarial Value of the Accrued Retirement Benefit
Plan Termination Date: January 1, 2010**

Employee Name	Ages		Plan Actuarial Equivalence		IRC417(e)		IRC415 Max PV@VA	Termination PV@VA	
	VA	RA	PV@RA	PV@VA	PV@RA	PV@VA			
Joan Crawford	45	65	107,406	36,811	114,703	33,057	667,825	36,811	A1
Insured Cost								30,000	
Clark Gable	41	65	212,610	58,820	227,053	51,491	707,605	58,820	LS
Cary Grant	68	68	712,294	712,294	784,033	784,033	2,239,549	784,033	LS
Humpfrey Bogart	41	65	152,467	42,181	162,825	36,926	696,594	42,181	LS
Kathrine Hepburn	68	68	589,049	589,049	648,375	648,375	2,080,659	648,375	LS
Spencer Tracy	39	65	592,242	147,209	632,476	127,269	639,054	147,209	LS
Clint Eastwood	40	65	97,412	25,545	104,030	22,223	684,875	25,545	LS
Marilyn Monroe	40	65	96,549	25,318	103,108	22,026	688,463	25,318	LS
Claudia Cardinale	49	65	0	0	0	0	444,231	0	LS
Total								1,768,292	

The Present Value at Retirement of the Accrued Benefit (PV@RA) is also known as the Lump Sum Value of the Accrued Benefit at Retirement.

PV@VA indicates the present value as of the plan termination date.

The Termination Present Value is equal to the greater of the present values computed using the Plan's Actuarial Equivalence (AEQ) assumptions and the IRC417(e) assumptions, but not greater than the IRC415 maximum present value.

LS Indicates a participant who will receive a lump sum distribution.

A Indicates a participant who has elected an annuity form of distribution which will be administered under a guaranteed insurance company contract. The Termination Present Value Accrued Benefit, which is actuarially determined, may be different than the insurance company cost which is paid to the insurance company in lieu of a lump sum distribution to the participant of the Termination Present Value Accrued Benefit.

**Plan Term Sample
Defined Benefit Plan
Actuarial Value of the Accrued Retirement Benefit
Plan Termination Date: January 1, 2010**

##	Insurance Company Name
1	The Very Big Ins Co

**Plan Term Sample
Defined Benefit Plan
Summary of Actuarial Assumptions
Proposed Date of Distribution: April 15, 2010**

Pre-Retirement Actuarial Equivalence Assumptions

Effective Annual Rate% 5.5000 %

Retirement Actuarial Equivalence Assumptions

Effective Annual Rate% 5.5000 %

Mortality Table: 1983 GAM MALE

IRC415 Actuarial Assumptions

Effective Annual Rate% For Life Annuity 5.0000 %

Effective Annual Rate% For Non-Life Annuity 5.5000 %

Mortality Table: 2010 417(e)(3) Applicable Mortality Table

IRC417(e) Actuarial Assumptions

Effective Annual Rate% [Years 0 - 5] 5.7200 %

Effective Annual Rate% [Years 6 - 20] 5.9200 %

Effective Annual Rate% [Years 20+] 6.0900 %

Mortality Table: 2010 417(e)(3) Applicable Mortality Table

**Plan Term Sample
Defined Benefit Plan**

Benefit Statement for: Joan Crawford

Social Security Number:	###-##-0001
Date of Birth:	01/01/1965
Date of Hire:	01/15/1994
Date of Participation:	02/01/1995
Current Age:	45
Date of Retirement:	01/01/2030
Current Plan Salary:	\$30,010.00

Your Retirement Benefit from the plan is a monthly amount of \$50.00 payable in the form of a Life Annuity commencing at your Retirement Date.

Date of Plan Termination: 01/01/2010

The standard option for benefit payments, unless waived with spousal consent, is in the form of a 'Qualified Joint & Survivor' benefit as prescribed by ERISA and REA. This option may reduce the amount of benefits which would otherwise be payable.

A Qualified Preretirement Survivor Annuity is payable to the surviving spouse, unless waived with written spousal consent.

Benefits illustrated are estimates.

The details of this plan are available for your review. Should you have questions regarding this statement, contact the plan administrator.

Benefit amount and payment form depend on the provisions of the plan.

Distribution of Plan assets will occur after the IRS and PBGC have reviewed the plan termination data and find that all requirements have been satisfied.

Distribution of Plan assets will occur after the IRS has reviewed the plan termination data and finds that all requirements have been satisfied.

**Plan Term Sample
Defined Benefit Plan
Notice to Interested Parties**

1. Notice to:

all present employees of the employer

An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following employee pension benefit plan:

2. Name of Plan: Plan Term Sample DB

3. Plan Number: 001

4. Name and Address of Applicant:

Plan Term Sample

123 Main St

Anytown, NJ 12345

5. Applicant's EIN: 99-12345

6. Name and Address of Plan Administrator:

Third Party Admin Co

100 Elm Street Ste 101

Anytown, NJ 12345

7. The application will be filed on March 2, 2010 for an advance determination as to whether the plan meets the qualification requirements of Section 401 or 403(a) of the Internal Revenue Code of 1986, with respect to the plan's initial qualification. The application will be filed with:

EP Determinations, Internal Revenue Service, P.O. Box 192, Covington, KY 41012-0192

8. The employees eligible to participate under the plan are those employees who have attained age 21.0 and completed 12 months of service.

9. The Internal Revenue Service has not previously issued a determination letter with respect to the qualification of this plan.

Rights of Interested Parties

10. You have the right to submit to EP Determinations, at the above address, either individually or jointly with other interested parties, your comments as to whether this plan meets the qualification requirements of the Internal Revenue Code.

You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to EP Determinations regarding qualification of the plan. If the Department declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the Department jointly, submit your comments on these matters directly to EP Determinations.

**Plan Term Sample
Defined Benefit Plan
Notice to Interested Parties**

Requests for Comments by the Department of Labor

11. The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10 percent of the employees who qualify as interested parties. The number of persons needed for the Department to comment with respect to this plan is 1. If you request the Department to comment, your comment must be in writing and must specify the matters upon which comments are requested, and must also include:

- (1) the information contained in items 2 through 5 in this Notice; and
- (2) the number of persons needed for the Department to comment.

A request to the Department to comment should be addressed as follows:

Deputy Assistant Secretary
Employee Benefits Security Administration
ATTN: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Comments to the Internal Revenue Service

12. Comments submitted by you to EP Determinations must be in writing and received by him by March 2, 2010. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by him within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by March 2, 2010, whichever is later, but not after March 2, 2010. A request to the Department to comment on your behalf must be received by it by March 2, 2010 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by March 2, 2010 if you wish to waive that right.

Additional Information

13. Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Revenue Procedure 2009-6. Additional information concerning this application (including, where applicable, an updated copy of the plan and related trust; the application for determination; any additional documents dealing with the application that have been submitted to the IRS; and copies of section 17 of Revenue Procedure 2009-6 are available at the office of the plan administrator during the hours of normal business operations for inspection and copying. (There is a nominal charge for copying and/or mailing.)

**Corporate Resolution Terminating
Plan Term Sample
DB**

The undersigned, being all of the directors of:

Plan Term Sample

otherwise known as the 'Company', hereby consent to the adoption of the following recital and resolutions.

Whereas, the Company heretofore established and maintains:

Plan Term Sample DB

otherwise known as the 'Plan'; and

Whereas, the Plan authorizes the Company to terminate the Plan at any time;

NOW, THEREFORE, BE IT RESOLVED:

- 1. Benefit accruals under the Plan shall cease as of the date of this resolution, and no additional benefits shall be earned thereafter.
Accruals for Highly Compensated employees may cease earlier.
- 2. In accordance with the Plan, the Plan shall be, and is hereby, terminated effective January 1, 2010.
- 3. The Plan termination is subject to the express conditions that approval of the termination be obtained from the Pension Benefit Guaranty Corporation and a favorable determination be obtained from the Internal Revenue Service that the termination will not adversely affect Plan qualification under section 401(a) of the Internal Revenue Code of 1954; otherwise to be null and void and of no effect.

Date: _____

**Notice of Intent to Terminate
Plan Term Sample
DB**

(Plan # 1)

Plan Sponsor: Plan Term Sample

Plan Sponsor's EIN: 99-12345

March 2, 2010

Dear Plan Participant:

Third Party Admin Co, the plan administrator, intends to terminate the plan:

Plan Term Sample
DB

in a standard termination. The law requires that we provide you with written notice of the proposed termination.

In order for this plan to terminate, plan assets must be sufficient to provide all plan benefits. If the proposed termination does not occur, the plan administrator will notify you in writing.

For Current Retirees:

The proposed termination will not affect your monthly benefit amount.

Proposed Termination Date: January 1, 2010

We will notify you in writing if the proposed termination date is changed to a later date.

Contact Person:

Third Party Admin Co
100 Elm Street Ste 101
Anytown, NJ 12345
800 123-1234

Cessation of Accruals:

Benefit accruals will cease as of the termination date, but will continue if the plan does not terminate.

(If your employment terminated before the accrual cease date, your benefit was effectively frozen as of the date on which your employment terminated.)

Obtaining a Summary Plan Description:

If you wish to obtain a copy of the summary plan description for your plan, you may contact the plan administrator.

Notification of Plan Benefits:

The plan administrator will provide you, at a later date, written notification regarding your benefits.

**Notice of Intent to Terminate
Plan Term Sample
DB**

End of PBGC Guarantee:

After plan assets have been distributed to provide all of your benefit, either through the purchase of an annuity contract or in another form permitted by the plan, PBGC's guarantee of your benefit ends.

The plan administrator intends to file a Standard Termination Notice with the Pension Benefit Guaranty Corporation (the PBGC) on March 2, 2010.

Post-Distribution Certification
Plan Term Sample
Defined Benefit Plan

PBGC Case Number: 12345

Plan Name: Plan Term Sample DB

1. Name of insurers, if any, who are providing annuity benefits:

The Very Big Ins Co

Mutual General National Ins Co

2. Location of plan records:

Plan Term Sample

123 Main St

Anytown, NJ 12345

3. "I declare that I am the plan administrator, or an authorized representative of the plan administrator, of the above-referenced plan, and I do hereby certify to the following:

To the best of my knowledge and belief, and with the understanding that knowingly and willfully making false, fictitious or fraudulent statements to the PBGC is punishable under 18 U.S.C. section 1001,

Plan assets were allocated and distributed in accordance with section 4044 of ERISA and PBGC's regulation on Allocation of Assets; and

All plan participants and beneficiaries have received all benefit commitments under the plan and all other benefits under the plan to which assets are required to be allocated under section 4044."

Assets were distributed on April 15, 2010.

Signature: _____

Name of Plan Administrator (or authorized representative; submit Power of Attorney):

Third Party Admin Co

Date: _____

Notice that Participant Elected Non-Annuity Form of Payment

To: Pension Benefit Guaranty Corporation

Plan Name: Plan Term Sample DB

Plan Number: 001

Plan Administrator:

Third Party Admin Co

EIN: 77-12345

This is to certify that the following participants have elected, in writing, the lump sum form of distribution:

Gable, Clark
Grant, Cary
Bogart, Humpfrey
Hepburn, Kathrine
Tracy, Spencer
Eastwood, Clint
Monroe, Marilyn
Cardinale, Claudia

The participants were notified, in writing, before they made the election, that the election would not be given effect unless the plan should close out under a notice of sufficiency, and that the PBGC does not guarantee the benefit payable in the lump sum form.

The participants were informed, in writing, before making the election, of the estimated amounts of the annuity, and of the lump sum distribution, and of any risks attendant to the lump sum distribution.

(Signature)

(Title)

(Date)

Plan Term Sample

**Notice of Plan Benefits
Plan Term Sample
Defined Benefit Plan**

Notice to Participants and Beneficiaries - March 2, 2010

Joan Crawford

The plan named below is being terminated with a proposed termination date of January 1, 2010. In compliance with the Single-Employer Pension Plan Amendments Act of 1986, this notice is being provided to you.

Plan Name: Plan Term Sample
DB

Plan Number: 001

Contributing Sponsor:

Name: Plan Term Sample
EIN: 99-12345

Contact Person for questions concerning plan benefits:

Third Party Admin Co
100 Elm Street Ste 101
Anytown, NJ 12345
800 123-1234

The calculation of your benefits was based on plan provisions and actuarial assumptions specified by the plan and the following personal data:

Date of Birth:	January 1, 1965
Date of Hire:	January 15, 1994
Date of Retirement:	January 1, 2030
Average Compensation:	\$3,716.81 per month

If you feel that any of the personal data used to calculate plan benefits is erroneous or incomplete, please contact the plan administrator.

Prior To The Termination Of The Plan:

The amount of your plan benefit, which is the portion of your pension you have earned by your service through January 1, 2010 is a monthly payment of \$870.00 beginning on your Retirement Date (January 1, 2030). The amount of this plan benefit is an estimate.

The form of your benefit under the plan is a Single Life Annuity which is also the normal form of benefit under the plan.

The amount and form of plan benefit payable to the beneficiary upon the participant's death is none payable. Annuity payments cease upon death of the participant.

Upon The Termination Of The Plan:

You have elected to receive the benefits under the terminating plan in the form of an annuity in the amount of 50.00 commencing at age 65.

**Notice of Plan Benefits
Plan Term Sample
Defined Benefit Plan**

The form of this benefit is a Single Life Annuity

Your benefit is guaranteed under a non-transferable, irrevocable, annuity contract obtained from The Very Big Ins Co.

The amount and form of terminating plan's benefit payable to the beneficiary upon the participant's death is none payable. Annuity payments cease upon death of the participant.

The annuity benefit described above does not include an estimated lump sum payment of 409,472 anticipated to be payable on the Proposed Date of Distribution, April 15, 2010. This lump sum payment is an allocation of the plan's assets which were in excess of those necessary to pay plan benefits.

The plan's Proposed Date of Distribution is subject to government approval. By law, no distribution may be made until January 1, 2010 or such later date as may be chosen by the Pension Benefit Guaranty Corporation.

You may also select the following payment option. Under this option, your benefit may be different from the benefit amount set forth above.

_____ Option 1: Lump Sum (single payment)

If you select an option other than lump sum the annuity selected will commence upon your retirement at age 65.

If you select an annuity option, a non-transferable, irrevocable, annuity contract will be purchased for you from an insurance company. If you are married, your spouse must consent in writing to any option other than the 'Qualified Joint and Survivor Annuity', and that consent must be notarized.

Your selection of an option must be received by the Plan Administrator no later than March 2, 2010 to be valid.

**Distribution Option Selection
Plan Term Sample
Defined Benefit Plan**

I, Joan Crawford, understand that the automatic distribution option selection under the above plan is a Single Life Annuity if I have not been married for one year at the time my benefits commence under the plan, or, if I have been married for one year at such time, a qualified joint and survivor annuity, payable to my surviving spouse, if any, upon my death.

Choose one of the following options:

_____ I accept the automatic election. In the event that I do not have a surviving spouse at the time of benefit entitlement, I will receive a Single Life Annuity.

_____ I do not accept the automatic election. I understand that I will receive the automatic election unless my spouse signs the consent on the next page, or I certify below that I am not married.

Please check:

_____ Option 1: Lump Sum (single payment)

I hereby designate _____ as my beneficiary. His/her address and social security number are:

Address: _____

Social Security Number: _____

_____ I certify that I am not married.

signature of participant _____ date _____

IF YOU ARE MARRIED AND HAVE NOT SELECTED THE AUTOMATIC ELECTION, THE CONSENT ON THE NEXT PAGE MUST BE SIGNED BY YOUR SPOUSE AND MUST BE NOTARIZED.

**Distribution Option Selection
Plan Term Sample
Defined Benefit Plan**

I, _____, am the spouse of the above named participant, and I consent to the refusal of the automatic qualified joint and survivor annuity. I understand that I would otherwise be entitled to receive the joint and survivor annuity, yet I voluntarily consent not to receive it. I understand that this consent is irrevocable.

signature of spouse
(must be notarized)

date

State of _____

County of _____

On this _____ day of _____, _____, before me came

_____ and who executed the foregoing instrument, and he/she acknowledged that he/she executed same.

Notice of Withholding on Distributions
from
Plan Term Sample
DB

The distribution you receive from:

Plan Term Sample
DB

is subject to Federal income tax withholding unless you elect to have a direct trustee to trustee transfer of your benefits made to an IRA or qualified Plan. Withholding will only apply to the portion of your distribution that is included in your income subject to Federal income tax. Thus, for example, there would be no withholding on the return of your own nondeductible contributions to the plan, if any.

You may elect to have a direct trustee to trustee transfer by completing the attached election form and returning it to Third Party Admin Co.

If you do not return the election by March 2, 2010, Federal income tax will be withheld from the taxable portion of your distribution.

Election for Payees of Nonperiodic Payments
Plan Term Sample
DB

If you do not want any Federal Income Tax withheld from your distribution, sign and date this election and return it to:

Third Party Admin Co

Please transfer my distributions directly to:

Name: _____

Co. Name: _____

Address: _____

Account#: _____

The above-named is the trustee custodian of my new

qualified plan IRA.

Signed: _____ Date: _____

Return your completed election form to the following address:

Third Party Admin Co
100 Elm Street Ste 101
Anytown, NJ 12345

**Plan Term Sample
Defined Benefit Plan
Final Asset Allocation
Proposed Date of Distribution: April 15, 2010**

Employee Name	(1) Termination Present Value Accrued Benefit	(2) Allocation of Excess Assets	(3) Total Distribution Amount	(4) Amount Previously Received	(5) Balance to be Distributed	
Joan Crawford	36,811	409,472	409,472	0	409,472	A1
Insured Cost	30,000	0	0	0	0	
Clark Gable	59,724	647,881	707,605	0	707,605	LS
Cary Grant	796,085	1,443,464	2,239,549	400,000	1,839,549	LS
Humpfrey Bogart	42,829	469,206	512,035	0	512,035	LS
Kathrine Hepburn	658,342	1,422,317	2,080,659	0	2,080,659	LS
Spencer Tracy	149,472	489,582	639,054	0	639,054	LS
Clint Eastwood	25,938	284,153	310,091	0	310,091	LS
Marilyn Monroe	25,707	281,628	307,335	0	307,335	LS
Claudia Cardinale	0	0	0	0	0	LS
Totals	1,794,908	5,447,703	7,205,800	400,000	6,805,800	

Column (3) equals column (1) [for lump sum distributions] plus column (2)

Column (5) equals column (3) minus column (4)

The Termination Present Value Accrued Benefit is the actuarially-determined, present value as of the plan termination date, January 1, 2010, of the accrued benefit increased at the pre-retirement AEQ interest rate to the proposed date of distribution (a period of 104 days).

LS Indicates a participant who will receive a lump sum distribution.

A Indicates a participant who has elected an annuity form of distribution which will be administered under a guaranteed insurance company contract. The Termination Present Value Accrued Benefit, which is actuarially determined, may be different than the insurance company cost which is paid to the insurance company in lieu of a lump sum distribution to the participant of the Termination Present Value Accrued Benefit.

##	Insurance Company Name
1	The Very Big Ins Co

**Plan Term Sample
Defined Benefit Plan
Lump Sum Distributions
Proposed Date of Distribution: April 15, 2010**

Employee Name	Social Security Number	S e x	Total Distribution	Amount Withheld	Net Distribution	H C
Joan Crawford	###-##-0001	F	409,472	81,894	327,578	
Clark Gable	###-##-0002	M	707,605	141,521	566,084	H
Cary Grant	###-##-0003	M	2,239,549	447,910	1,791,639	H
Humpfrey Bogart	###-##-0004	M	512,035	102,407	409,628	H
Kathrine Hepburn	###-##-0005	F	2,080,659	416,132	1,664,527	H
Spencer Tracy	###-##-0006	M	639,054	127,811	511,243	H
Clint Eastwood	###-##-0007	M	310,091	62,018	248,073	
Marilyn Monroe	###-##-0008	F	307,335	61,467	245,868	
Plan Total			7,205,800	1,441,160	5,764,640	

H indicates IRC414(q) highly compensated status

For lump sum distributions which are not directly rolled over to an IRA or other qualified plan, there is a mandatory 20% federal income tax withholding requirement. The mandatory 20% federal income tax withheld is reported on IRS Form 945, Annual Return of Withheld Federal Income Tax.

Use Form 8109, Federal Tax Deposit Coupon, to deposit the tax withheld in an authorized financial institution or Federal Reserve Bank. Separate deposits are required for non-payroll income tax liabilities. Do not combine deposits for Form 941 and Form 945 tax liabilities. For both Forms 945 and 8109 refer to the IRS instructions for form due dates and payment schedules.

The Trust may be required to make deposits electronically. Refer to IRS instructions (Circular E).

Consult your legal or tax advisor for assistance when completing required forms.