

**Blaze SSI Default
DB AND/OR DC PLAN
Valuation as of December 31, 2010
Plan Summary - IRC401(a)(4) 70% Ratio Percentage Test**

HC* Employee Name	Rate Group%		#HCs		#NHCs		NHC/HC Ratio%	Pass/ Fail
	Normal	Most Value	#Ben	% of Total	#Ben	% of Total		
TWO, H.	5.38	5.38	1	20.00	15	75.00	375.00	Pass
ONE, H.	3.12	3.12	2	40.00	17	85.00	212.50	Pass
FIVE, H.	2.76	2.76	3	60.00	19	95.00	158.33	Pass
FOUR, H.	2.56	2.56	4	80.00	19	95.00	118.75	Pass
THREE, H.	1.20	1.20	5	100.00	20	100.00	100.00	Pass

The test has **passed** (all HCE rate groups have passed).

#Included HC Employees in census: 5

#Included NHC Employees in census: 20

Each rate group must pass this test by having an NHC/HC Ratio Percentage of 70% or more.

- * Each listed HC Employee represents a Rate Group. A Rate Group is defined as the group of employees (HC and NHC) whose normal accrual rate and, if applicable, most valuable accrual rate are both equal to or greater than the indicated normal accrual rate and, if applicable, most valuable accrual rate respectively.

Testing compensation is Plan Compensation.

Testing is performed on a Benefits basis.

Accrual Rates testing basis: Current Service Method.

A DB/DC Aggregate Plan is being tested.

Rates are computed with imputed disparity.

This test includes active employees and employees who have terminated on or after the first day of the plan year.

Summary of Actuarial Assumptions:

Normalization Assumptions:

Pre-Retirement Effective Annual Interest Rate: 8.5000%

Retirement Effective Annual Interest Rate: 8.5000%

Mortality Table: 1984 Unisex Pension (UP-84)

Cross Testing Assumptions:

Pre-Retirement Effective Annual Interest Rate: 8.5000%

Retirement Effective Annual Interest Rate: 8.5000%

Mortality Table: 1984 Unisex Pension (UP-84)

Imputed Disparity Maximum Factor: 0.75%

Covered Compensation Table: I - Maximum: \$ 84900 - Year: 2002

Plan Year being tested: January 1, 2010 through December 31, 2010

Most Valuable Benefit testing has not been performed. The most valuable accrual rates are assumed to be equal to the normal accrual rates.

**Blaze SSI Default
DB AND/OR DC PLAN
Valuation as of December 31, 2010
Plan Summary - IRC401(a)(4) Nondiscrimination Classification Test**

1.	Number of Included HC Employees in Census:	5
2.	Number of Benefiting Included HC Employees in Census:	5
3.	Highly Compensated Benefiting Percentage [100 x (2) / (1)]:	100.00%
4.	Number of Included NHC Employees in Census:	20
5.	Number of Benefiting Included NHC Employees:	20
6.	Non-Highly Compensated Benefiting Percentage [100 x (5) / (4)]:	100.00%
7.	NHC/HC Benefiting Percentage Ratio [100 x (6) / (3)]:	100.00%
8.	Number of Included Employees in Census [(1) + (4)]:	25
9.	Non-Highly Compensated Employee Concentration Percentage: #Included NHC Employees in Census / #Included Employees in Census [100 x (4) / (8)]	80.00%
10.	Safe Harbor Percentage: [100 x [50 - (.75 x Excess of Integer Portion of (9) Over 60)]]	35.00%
11.	Unsafe Harbor Percentage: [(100 x Greater of 20 or [40 - (.75 x Excess of Integer Portion of (9) over 60)]]	25.00%
12.	Midpoint of Safe and Unsafe Harbor Percentages [(10),(11)]:	30.00%
13.	Nondiscriminatory Classification Test Percentage: Lesser of NHC/HC Benefiting% Ratio or Midpoint% [Lesser of (7) or (12)]	30.00%

Each rate group must pass this test by having an NHC/HC Ratio Percentage of 30% or more.

HC* Employee Name	Rate Group%		#HCs		#NHCs		NHC/HC Ratio%	Pass/ Fail
	Normal	Most Value	#Ben	% of Total	#Ben	% of Total		
TWO, H.	5.38	5.38	1	20.00	15	75.00	375.00	Pass
ONE, H.	3.12	3.12	2	40.00	17	85.00	212.50	Pass
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FOUR, H.	2.56	2.56	4	80.00	19	95.00	118.75	Pass
THREE, H.	1.20	1.20	5	100.00	20	100.00	100.00	Pass

The test has **passed** (all HCE rate groups have passed).

Under IRC401(a)(4) the plan must also satisfy the Average Benefit% Test.

- * Each listed HC Employee represents a Rate Group. A Rate Group is defined as the group of employees (HC and NHC) whose normal accrual rate and, if applicable, most valuable accrual rate are both equal to or greater than the indicated normal accrual rate and, if applicable, most valuable accrual rate respectively.

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Valuation as of December 31, 2010
Plan Summary - IRC401(a)(4) Nondiscrimination Classification Test**

Accrual Rates testing basis: Current Service Method.

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Summary of Actuarial Assumptions:

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Covered Compensation Table: I - Maximum: \$ 84900 - Year: 2002

Plan Year being tested: January 1, 2010 through December 31, 2010

Most Valuable Benefit testing has not been performed. The most valuable accrual rates are assumed to be equal to the normal accrual rates.

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DB AND/OR DC PLAN
Valuation as of December 31, 2010
IRC401(a)(4) Employee Details - Defined Contribution Allocation (or Equiv. Alloc.) Rate
70% Ratio Percentage Test / Nondiscriminatory Classification Test**

Employee Name	Ages			SocSec#	Testing Service	DC Plan Allocation	DC Cross Testing				DB Value	Test Comp	Accrual Rate%		H C
	VA	NRA	TA				(1+I)*TA-VA	LS @TA	PV\$1TA	MoBen@TA			AccrI%	ImpDisp	
SIXTEEN, NONHIGH	42	65	65	000-00-0116	1.00	550.00	6.52956092	3591	95.3829	37.65	109.79	10000	17.69	18.34	
FOUR, NONHIGH	62	65	65	000-00-0104	1.00	955.00	1.27728912	1220	95.3829	12.79	109.79	17000	8.65	9.35	
TWO, NONHIGH	53	65	65	000-00-0102	1.00	825.00	2.66168623	2196	95.3829	23.02	109.79	19000	8.39	9.04	
TWELVE, NONHIGH	52	65	65	000-00-0112	1.00	1230.00	2.88792956	3552	95.3829	37.24	109.79	22000	8.02	8.67	
EIGHTEEN, NONHIGH	75	75	75	000-00-0118	1.00	1130.00	1.00000000	1130	71.8162	15.73	127.38	22000	7.81	8.56	
TEN, NONHIGH	80	80	80	000-00-0110	1.00	968.00	1.00000000	968	59.5039	16.27	145.90	25000	7.78	8.53	
SIX, NONHIGH	59	65	65	000-00-0106	1.00	1470.00	1.63146751	2398	95.3829	25.14	109.79	24000	6.75	7.45	
SEVEN, NONHIGH	56	65	65	000-00-0107	1.00	1390.00	2.08385571	2897	95.3829	30.37	109.79	26000	6.47	7.17	
NINETEEN, NONHIGH	43	65	65	000-00-0119	1.00	0.00	6.01802850	0	95.3829	0.00	109.79	22000	5.99	6.64	
THREE, NONHIGH	59	65	65	000-00-0103	1.00	4070.00	1.63146751	6640	95.3829	69.61	109.79	38000	5.67	6.37	
TWENTY, NONHIGH	63	65	65	000-00-0120	1.00	675.00	1.17722500	795	95.3829	8.33	109.79	25000	5.67	6.37	
FIVE, NONHIGH	53	65	65	000-00-0105	1.00	1350.00	2.66168623	3593	95.3829	37.67	109.79	31000	5.71	6.36	
ONE, NONHIGH	59	65	65	000-00-0101	1.00	1485.00	1.63146751	2423	95.3829	25.40	109.79	29000	5.59	6.29	
THIRTEEN, NONHIGH	78	78	78	000-00-0113	1.00	1705.00	1.00000000	1705	64.3903	26.48	137.40	37000	5.31	5.92	
NINE, NONHIGH	71	71	71	000-00-0109	1.00	750.00	1.00000000	750	81.6530	9.19	117.99	30000	5.09	5.79	
TWO, HIGH	52	65	65	000-00-0002	1.00	14290.00	2.88792956	41269	95.3829	432.66	219.58	155000	5.05	5.38	H
ELEVEN, NONHIGH	51	65	65	000-00-0111	1.00	1710.00	3.13340357	5358	95.3829	56.17	109.79	63000	3.16	3.81	
FIFTEEN, NONHIGH	58	65	65	000-00-0115	1.00	1950.00	1.77014225	3452	95.3829	36.19	109.79	57000	3.07	3.77	
ONE, HIGH	54	65	65	000-00-0001	1.00	14550.00	2.45316703	35694	95.3829	374.21	219.58	245000	2.91	3.12	H
EIGHT, NONHIGH	58	65	65	000-00-0108	1.00	2835.00	1.77014225	5018	95.3829	52.61	109.79	79000	2.47	3.08	
FOURTEEN, NONHIGH	67	67	67	000-00-0114	1.00	1800.00	1.00000000	1800	90.9263	19.80	112.00	67000	2.36	2.92	
FIVE, HIGH	82	82	82	000-00-0005	1.00	4500.00	1.00000000	4500	54.7273	82.23	156.14	110000	2.60	2.76	H
FOUR, HIGH	77	77	77	000-00-0004	1.00	8795.00	1.00000000	8795	66.8477	131.57	133.75	133000	2.39	2.56	H
SEVENTEEN, NONHIGH	54	65	65	000-00-0117	1.00	2785.00	2.45316703	6832	95.3829	71.63	0.00	81000	1.06	1.69	

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	VA	NRA	TA				(1+I)*TA-VA	LS @TA	PV\$1TA	MoBen@TA			AccrI%	ImpDisp	
THREE, HIGH	75	75	75	000-00-0003	1.00	7150.00	1.00000000	7150	71.8162	99.56	127.38	245000	1.11	1.20	H
Total						78918.00									

AGES: VA=Valuation Age; NRA=Normal Retirement Age; TA=Testing Age

H Indicates Highly Compensated Employees

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