

**Blaze SSI Default
DB AND/OR DC PLAN
Valuation as of December 31, 2010
IRC401(a)(4)/IRC410(b) 70% Average Benefit Percentage Test**

1.	Number of Included Non-HC Employees in Census	20
2.	Sum of Equivalent Benefit Accrual Rates [Includable Non-HC EEs]	167.23%
3.	Non-HC Average Equivalent Benefit Accrual Rate [(2) / (1)]	8.36%
4.	Number of Includable HC Employees	5
5.	Sum of Equivalent Benefit Accrual Rates [Includable HC EEs]	28.13%
6.	HC Average Equivalent Benefit Accrual Rate [(5) / (4)]	5.63%
7.	Average Benefit Accrual Rate Ratio Percentage [100 x (3) / (6)]	148.49%
8.	Total Number of Includable Employees	25
<p>The 70% Average Benefit Percentage Test is Satisfied. [Average Benefit Percentage is Equal To or Greater Than 70%]</p>		

This test result must be considered along with the results of the Non-Discriminatory Classification Test.

Testing numerator includes IRC401(a), IRC401(k), and IRC401(m) values.

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

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

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DB AND/OR DC PLAN
Valuation as of December 31, 2010
IRC401(a)(4) Employee Details - Included/Excluded Status
70% Average Benefit Percentage Test**

Employee Name	X T	N A	P T	H C	VA	RA	TA	SocSec#	Exclude	Benefit Accrual%
SIXTEEN , NONHIGH				N	42	65	65	000-00-0116		22.86
TWO , HIGH				H	52	65	65	000-00-0002		11.01
TWELVE , NONHIGH				N	52	65	65	000-00-0112		10.70
TWO , NONHIGH				N	53	65	65	000-00-0102		10.49
FOUR , NONHIGH				N	62	65	65	000-00-0104		10.26
EIGHTEEN , NONHIGH				N	75	75	75	000-00-0118		9.41
TEN , NONHIGH				N	80	80	80	000-00-0110		9.32
SIX , NONHIGH				N	59	65	65	000-00-0106		8.70
SEVEN , NONHIGH				N	56	65	65	000-00-0107		8.57
THREE , NONHIGH				N	59	65	65	000-00-0103		8.56
ELEVEN , NONHIGH				N	51	65	65	000-00-0111		8.50
FIVE , NONHIGH				N	53	65	65	000-00-0105		7.82
ONE , NONHIGH				N	59	65	65	000-00-0101		7.35
THIRTEEN , NONHIGH				N	78	78	78	000-00-0113		6.78
TWENTY , NONHIGH				N	63	65	65	000-00-0120		6.77
NINETEEN , NONHIGH				N	43	65	65	000-00-0119		6.64
NINE , NONHIGH				N	71	71	71	000-00-0109		6.15
ONE , HIGH				H	54	65	65	000-00-0001		6.14
FIFTEEN , NONHIGH				N	58	65	65	000-00-0115		5.24
EIGHT , NONHIGH				N	58	65	65	000-00-0108		4.81
SEVENTEEN , NONHIGH				N	54	65	65	000-00-0117		4.49
FOUR , HIGH				H	77	77	77	000-00-0004		4.39
FIVE , HIGH				H	82	82	82	000-00-0005		4.26
FOURTEEN , NONHIGH				N	67	67	67	000-00-0114		3.81
THREE , HIGH				H	75	75	75	000-00-0003		2.33

X XT column indicates terminatee with less than 501 hours in plan year.

A NA column indicates non-resident alien status.

T PT column indicates Terminated/Retired/Disabled prior to plan year

H HC column indicates Highly Compensated employee under IRC414(q).

Ages VA=Valuation Age; RA=Retirement Age; TA=Testing Age

Exclude Column indicates those excluded from the test.

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Valuation as of December 31, 2010
IRC401(a)(4) Employee Details - Included/Excluded Status
70% Average Benefit Percentage Test**

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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

**Blaze SSI Default
DB AND/OR DC PLAN
Valuation as of December 31, 2010
IRC401(a)(4) Employee Details - Defined Contribution Allocation (or Equiv. Alloc.) Rate
70% Average Benefit Percentage 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	1100.00	6.52956092	7183	95.3829	75.30	109.79	10000	22.21	22.86	
TWO, HIGH	52	65	65	000-00-0002	1.00	38290.00	2.88792956	110579	95.3829	1159.31	219.58	155000	10.68	11.01	H
TWELVE, NONHIGH	52	65	65	000-00-0112	1.00	2460.00	2.88792956	7104	95.3829	74.48	109.79	22000	10.05	10.70	
TWO, NONHIGH	53	65	65	000-00-0102	1.00	1650.00	2.66168623	4392	95.3829	46.04	109.79	19000	9.84	10.49	
FOUR, NONHIGH	62	65	65	000-00-0104	1.00	1910.00	1.27728912	2440	95.3829	25.58	109.79	17000	9.56	10.26	
EIGHTEEN, NONHIGH	75	75	75	000-00-0118	1.00	2260.00	1.00000000	2260	71.8162	31.47	127.38	22000	8.66	9.41	
TEN, NONHIGH	80	80	80	000-00-0110	1.00	1936.00	1.00000000	1936	59.5039	32.54	145.90	25000	8.57	9.32	
SIX, NONHIGH	59	65	65	000-00-0106	1.00	2940.00	1.63146751	4797	95.3829	50.29	109.79	24000	8.00	8.70	
SEVEN, NONHIGH	56	65	65	000-00-0107	1.00	2780.00	2.08385571	5793	95.3829	60.74	109.79	26000	7.87	8.57	
THREE, NONHIGH	59	65	65	000-00-0103	1.00	8140.00	1.63146751	13280	95.3829	139.23	109.79	38000	7.86	8.56	
ELEVEN, NONHIGH	51	65	65	000-00-0111	1.00	9210.00	3.13340357	28859	95.3829	302.56	109.79	63000	7.85	8.50	
FIVE, NONHIGH	53	65	65	000-00-0105	1.00	2700.00	2.66168623	7187	95.3829	75.34	109.79	31000	7.17	7.82	
ONE, NONHIGH	59	65	65	000-00-0101	1.00	2970.00	1.63146751	4845	95.3829	50.80	109.79	29000	6.65	7.35	
THIRTEEN, NONHIGH	78	78	78	000-00-0113	1.00	3410.00	1.00000000	3410	64.3903	52.96	137.40	37000	6.17	6.78	
TWENTY, NONHIGH	63	65	65	000-00-0120	1.00	1350.00	1.17722500	1589	95.3829	16.66	109.79	25000	6.07	6.77	
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	
NINE, NONHIGH	71	71	71	000-00-0109	1.00	1500.00	1.00000000	1500	81.6530	18.37	117.99	30000	5.45	6.15	
ONE, HIGH	54	65	65	000-00-0001	1.00	38550.00	2.45316703	94570	95.3829	991.47	219.58	245000	5.93	6.14	H
FIFTEEN, NONHIGH	58	65	65	000-00-0115	1.00	5700.00	1.77014225	10090	95.3829	105.78	109.79	57000	4.54	5.24	
EIGHT, NONHIGH	58	65	65	000-00-0108	1.00	8985.00	1.77014225	15905	95.3829	166.75	109.79	79000	4.20	4.81	
SEVENTEEN, NONHIGH	54	65	65	000-00-0117	1.00	10135.00	2.45316703	24863	95.3829	260.66	0.00	81000	3.86	4.49	
FOUR, HIGH	77	77	77	000-00-0004	1.00	22295.00	1.00000000	22295	66.8477	333.52	133.75	133000	4.22	4.39	H
FIVE, HIGH	82	82	82	000-00-0005	1.00	12000.00	1.00000000	12000	54.7273	219.27	156.14	110000	4.10	4.26	H
FOURTEEN, NONHIGH	67	67	67	000-00-0114	1.00	6300.00	1.00000000	6300	90.9263	69.29	112.00	67000	3.25	3.81	

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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	23650.00	1.00000000	23650	71.8162	329.31	127.38	245000	2.24	2.33	H
Total						212221.00									

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

H Indicates Highly Compensated Employees

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