



PeopleSoft 8.3 Pension Administration Reports PeopleBook

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SKU HRMSr83PAD-R 1001

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Report Samples

About This PeopleBook

This book describes information about PeopleSoft 8.3 Pension Administration Reports. You can order the online version by requesting SKU HR83PBR0, or the hardcopy version by requesting SKU HRMSr83PAD-R 1001.

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CHAPTER 1

PeopleSoft Pension Administration Reports

This chapter provides an overview of reports in Pension Administration and enables you to:

- View summary tables of all reports.
- View report details and source records.

Note. Samples of these reports follow this chapter.

See Also

PeopleTools PeopleBook: Process Scheduler

Pension Administration Reports: General Description

The tables in this section list the Pension Administration reports, sorted alphanumerically by report ID. If you need more information about a report, refer to the report details at the end of this chapter. All these report names begin with PA, denoting that the report is a PeopleSoft Pension Administration report.

See Also

Pension Administration Reports: A to Z

Calculation Reports

These reports provide information based on a specific employee and pension calculation.

Using the Calculation Worksheet

Use the Calculation Worksheet page to run the three separate reports that PeopleSoft Pension Administration provides for examining calculation results: the Detailed Calculation Worksheet, Nondetailed Calculation Worksheet, and the Social Security Worksheet.

The worksheets always produce information about a single employee, based on results from a single pension calculation. Enter a calculation name and an employee ID (EmplID) to identify

the results being reported. The **EmplID** field value is required when reporting on a group calculation, which includes results for multiple employees.

The Process Scheduler dialog lists all three reports: detailed and nondetailed calculation worksheets, and social security worksheet. Select one or more.

Generating the Calculation Reports

Calculation Results reports show you the values produced when you run a pension calculation. In the case of group calculations, you'll run Calculation Results reports for one employee at a time.

You run pension calculations to produce benefit information, information that you'll be sharing with your employees. The calculation worksheet can tell you not only about a benefit, but also about how that benefit was determined: service amounts, vesting percentages, average earnings information, or any other intermediate result.

You may choose to modify a report by cloning it and then modifying the structured query report (SQR). In order to modify a report, you'll need to understand where the calculation results are stored so that you'll be able to pick up the values that you require.

An additional calculation-related report, the Plan Summary report, described later in this chapter, shows you the calculation rules used by a particular plan.

Report ID and Report Name	Description	Navigation	Run Control Page
PAT06A Non Detail Calculation Worksheet	Provides summary information about a calculation and its benefit formulas. This report shows you each benefit formula processed during the specified calculation.	Compensate Employees, Administer Pension Plan, Report, Calculation Worksheet	RUNCTL_PASCW01
PAT06B Detailed Calculation Worksheet	Provides detailed information about all aspects of a calculation, including the calculation inputs and the intermediate and final values for each benefit component. The intermediate values are only available if the Detailed Worksheet flag on the calculation Plan Inputs page is turned on.	Compensate Employees, Administer Pension Plan, Report, Calculation Worksheet	RUNCTL_PASCW01

Report ID and Report Name	Description	Navigation	Run Control Page
PAT06C Social Security Worksheet	Provides detailed information about how the system calculated an employee's Social Security benefit. The report includes an entire earnings history.	Compensate Employees, Administer Pension Plan, Report, Calculation Worksheet	RUNCTL_PASCW01

Data Extracts Reports

Data extracts produce comma-delimited data files rather than formatting the output for display. These reports don't produce printed output. Instead, you'll transmit the data files to third parties who will import the data into a spreadsheet or database for appropriate processing.

Note. PeopleSoft Pension Administration includes two data extracts that aren't typically used to transmit data to a third party. These are the data extracts used in Microsoft Word mail merges to produce forms and letters.

Accessing the Completed Extracts

By definition, the output from a data extract is always a file. You can't run data extracts directly to the printer.

When you run the trustee extract process, the system writes all the data to a file that you've defined using the system variable **TRSPYMT**. You can set up the variable to reside on any accessible drive. How you define this variable is particular to your database platform.

The Actuarial Valuation and Form 5500 data extracts create comma-delimited files in the directory specified in your processing parameters.

- The file name for the Actuarial Valuation **active** file is PAWAV01.ext.
- The file name for the Actuarial Valuation **inactive** file is PAWAV02.ext.
- The file name for the Form 5500 report is PAWPC01.ext

See Also

Participant Letters Reports

Establishing Retiree Administration Control Tables," Creating a Logical File for the Trustee Extract

Report ID and Report Name	Description	Navigation	Run Control Page
PAPPPYMT Trustee Extract	Note: There are two ways to produce the extract - the Retiree Payments or the Trustee Extract. Includes all payment-related data that a third party requires in order to produce pension checks.	Compensate Employees, Administer Pension Plan, Process, Retiree Payments or Compensate Employees, Administer Pension Plan, Process, Trustee Extract	RUNCTL_PAPPPYMT or RUNCTL_PAPP02
PASAV01 Actuarial Valuation Extract	Provides data that your actuary will need in order to perform a plan's annual actuarial valuation. The extract consists of two separate extract files: the active extract (file name pawav01.ext), for those whose benefits are still accruing, and the inactive extract (file name pawav02.ext), for those who are owed a benefit, but whose benefit is no longer accruing.	Compensate Employees, Administer Pension Plan, Report, Actuarial Valuation Extract	RUNCTL_PASAV01
PASPC01 Form 5500 Participant Count	Provides participant information required for annual IRS reporting. The count breaks participants into categories based on pension status and vesting percentage, and provides the total number of participants to be reported on various lines of Form 5500.	Compensate Employees, Administer Pension Plan, Report, Form 5500 Participant Count	RUNCTL_PASPC01

Participant Letters Reports

Generating Participant Letters

PeopleSoft Pension Administration provides several form letters to facilitate your employee communications.

Producing form letters requires that you run two reports sequentially: an SQR that retrieves data from employee records and creates data extract files; and a Winword (Microsoft Word for Windows) macro that opens the letter template we've provided, merges the data into the letter, and prints the final merged result.

Generating Form Letters

Here's how the form letter process works:

1. Run an SQR that extracts data from PeopleSoft Pension Administration and creates data extract files containing data for letter recipients.
2. Run a Winword report that merges the data extract files into the appropriate Word letter templates and prints the letter.

You must perform these steps sequentially - an SQR first, then its corresponding Winword report - because the data extract file the SQR creates must exist before the Word macro starts and the Process Scheduler can't call up the report writer and the word processor simultaneously. The data extracts access data for a single employee, so when you run the Word merge, you'll produce just one letter at a time.

However, the letters will print on the server's printer. If you have sensitive data printing on the letters, you may not want these letters to print at another location.

PeopleSoft Pension Administration includes two SQRs that extract the data for the seven sample letters.

SQR Data Extract	Letters	Word Template
PASOF01: Participant's Benefit Extract	PAWOF01: Participant Selection - Qualified	optform.doc
PASOF01: Participant's Benefit Extract	PAWOF02: Participant Selection - Nonqualified	optform2.doc
PASTDEXT: Standard Personal Data Extract	PAWQL01: Notice of Minimum Distribution	mindislt.doc
PASTDEXT: Standard Personal Data Extract	PAWQL02: Qualified Preretirement Survivor Form	presurv.doc
PASTDEXT: Standard Personal Data Extract	PAWQL03: Notice of Benefit Suspension	bensusp.doc
PASTDEXT: Standard Personal Data Extract	PAWRL01: Rollover Notice	rollover.doc

SQR Data Extract	Letters	Word Template
PASTDEXT: Standard Personal Data Extract	PAWRL02: Rollover Election Form	rollover2.doc

Configuring Form Letters

PeopleSoft Pension Administration provides sample letters. Because there are regulations regarding many of the issues you'll be communicating, be sure to review the samples, and modify them as necessary.

Depending on your needs, you can modify the sample form letters in several ways, ranging from simple changes of text in the existing templates, to creating entirely new letters. At the very least, you'll want to ensure that the macros contain the right PATH configuration for your system, and change the text in the sample letters to match your organization's requirements.

Here are some ways to configure form letters:

- Modify the Word for Windows macros for the sample letters, such as changing the PATH statements to match your environment.
- Change the text in sample form letters so that it suits your organizational needs.
- Extract additional fields from PeopleSoft Human Resources, and incorporate the information into the letters.
- Adapt a sample letter to a similar use.
- Create new form letters for different purposes.

Data Extracts for Winword Merges

There are two extracts that you'll use as Word for Windows merge files. You'll run the appropriate one of these extracts immediately prior to running a participant letter report.

Report ID and Report Name	Description	Navigation	Run Control Page
PASOF01 Participant's Benefit Extract	Run this SQR as a prerequisite for running PAWOF01 and PAWOF02.	Compensate Employees, Administer Pension Plan, Report, Participant Benefit Selection	RUNCTL_PASOF01
PASTDEXT Standard Personal Data Extract	Run this SQR as a prerequisite for running all other Winword reports.	Compensate Employees, Administer Pension Plan, Report, Participant Benefit Selection	RUNCTL_PASOF01

Winword Letters

Report ID and Report Name	Description	Navigation	Run Control Page
PAWOF01 Participant Selection - Qualified	Outlines a participant's optional form choices for a qualified pension plan.	Compensate Employees, Administer Pension Plan, Report, Participant Benefit Selection	RUNCTL_PASOF01
PAWOF02 Participant Selection - Nonqualified	Outlines a participant's optional form choices for a nonqualified pension plan.	Compensate Employees, Administer Pension Plan, Report, Participant Benefit Selection	RUNCTL_PASOF01
PAWQL01 Notice of Minimum Distribution	A notice of minimum distribution for active employees reaching age 70-+ who are 5% owners.	Compensate Employees, Administer Pension Plan, Report, Participant Benefit Selection	RUNCTL_PASOF01
PAWQL02 Qualified Preretirement Survivor Form	A form for employees to elect or waive the plan's qualified preretirement survivor annuity coverage.	Compensate Employees, Administer Pension Plan, Report, Participant Benefit Selection	RUNCTL_PASOF01
PAWQL03 Notice of Benefit Suspension	Notifies retirees that benefits have been suspended because the retiree has been rehired.	Compensate Employees, Administer Pension Plan, Report, Participant Benefit Selection	RUNCTL_PASOF01
PAWRL01 Rollover Notice	Notifies participants that they are eligible to roll over their retirement plan distributions.	Compensate Employees, Administer Pension Plan, Report, Participant Benefit Selection	RUNCTL_PASOF01
PAWRL02 Rollover Election Form	A form for participants who want to roll over their retirement plan distributions	Compensate Employees, Administer Pension Plan, Report, Participant Benefit Selection	RUNCTL_PASOF01

Other Reports

The system provides the following additional reports.

Report ID and Report Name	Description	Navigation	Run Control Page
PAT07 Pension Plan Summary	Describes the calculation rules in effect for a single plan as of a certain date. This is a system report showing values for a large number of tables, not a summary plan description.	Compensate Employees, Administer Pension Plan, Report, Plan Summary	RUNCTL_PASPS01
PAT08 Trustee Extract Detailed Report	Provides information about benefit deductions and balance adjustments, in addition to the same information provided by the trustee extract summary report.	Compensate Employees, Administer Pension Plan, Report, Plan Summary, Trustee Extract	RUNCNTL_PMTDTL
PAT09 Trustee Extract Summary	Lists all the employees receiving payments from a particular pay run. For each employee, the report shows information about any scheduled (recurring) and one-time payments in this pay run. Information includes: the total payment amount, the nontaxable portion of the payment amount, the funding provider, and a payment reason (the associated optional form for scheduled payments, the payment reason for one-time payments). The report also provides summary totals for all employees in the pay run.	Compensate Employees, Administer Pension Plan, Report, Plan Summary, Trustee Extract	RUNCNTL_PMTDTL

Pension Administration Reports: A to Z

This section provides detailed information on individual reports including important fields and source records. The reports are listed alphabetically by report ID.

PAPPEXPT – Trustee Extract

The Trustee Extract data extract includes all the payment-related data that a third-party requires in order to produce your pension checks. The system creates the trustee extract when you run the retiree payments process in “confirmation” mode.

You can also produce the trustee extract outside of the payment process. You would only do this in unusual circumstances such as loss or damage to the original version created by the payment process.

Note. The Trustee Extract falls in the data extract report category. The two Trustee Extract reports are different from the Trustee Extract. They aren’t themselves extracts; they are regular reports with information about the contents of the trustee extract.

See Also

PAT08 – Trustee Extract Detailed Report

PAT09 – Trustee Extract Summary

“Making Pension Payments,” Reviewing Trustee Extract Data and Using the Trustee Extract

PASAV01 – Actuarial Valuation Extract

The Actuarial Valuation Extract provides data that your actuary will need in order to perform a plan’s annual actuarial valuation. The extract consists of two separate extract files: the “active” extract, for those whose benefits are still accruing, and the “inactive” extract, for those who are owed a benefit, but whose benefit is no longer accruing.

For example, current employees covered under the plan, whether or not they have begun to participate, would typically be active. Terminated employees, whether receiving benefits or awaiting deferred benefits, would typically be inactive.

Because the Actuarial Valuation Extract is based on pension status codes, don’t run the extract until you’ve finished your periodic processing and payment processes for the year in question. Remember, these two processes change status codes, and you want to be sure all the status codes are current before running the Actuarial Valuation Extract.

Actuarial Valuation Extract Page

Plan	Enter the name of the Plan for which you are running the extract.
As of Date	The As of Date is the date used to establish the current year valuation category.
Prior Actuarial Valuation Date	The Prior Actuarial Valuation Date is the date used to establish the prior year valuation category. Based on the combination of current and prior categories, an employee will fall into the active, inactive, or both extracts.

The actuary will need to see certain plan information for each employee. To direct the extract to the correct source of the information, complete the five Function Result fields. Each one is for a different plan component: **Benefit Service Functn Result, Vesting Service Functn Result, Cons Earnings Functn Result, Cons Hours Functn Result, and Account Balance Functn Result.** Account balances only apply to cash balance accounts.

Click **Run** to run this request. Process Scheduler runs the Form 5500 Participant Count process at user-defined intervals.

Actuarial Valuation Extract Report

Mapping Pension Statuses to Actuarial Valuation Codes

As part of your PeopleSoft Pension Administration setup, you had to match pension status codes to one of the following valuation categories: ***Active, Inactive, Both Active and Inactive, or Done (no liability remaining)***. The Actuarial Valuation Extract puts employees into the active or inactive valuation file based on this valuation category. If the employee has had more than one valuation category since your last valuation, say, the employee was active as of your last valuation and is now inactive, then the system refers to the Actuarial Valuation Matrix you've defined to determine which of the extract files should house the employee's data. Employees appearing in the extract for the first time have a prior year category of ***No Record Exists***.

Data Included in the Actuarial Valuation Extract Active File

The active file includes columns for the following information:

<i>Column Label</i>	<i>Description</i>
EMPLID	Employee ID.
PENSION_STATUS	Pension Status.
ACTION	Current action in the employee's job record on the valuation "as of" date.
ACTION_REASON	Reason associated with the Action.
LOCATION	Location.
COMPANY	Company.

Column Label	Description
EMPL_TYPE	Employee Type: salaried, hourly, or exception hourly.
STD_HOURS	Standard hours.
COMP_FREQUENCY	Compensation frequency.
COMPRATE	Compensation rate.
NAME	Name.
NATIONAL_ID	National ID. The system only uses the employee's U.S. National ID (Social Security Number).
SEX	Gender.
MAR_STATUS	Marital status.
BIRTHDATE	Birth date.
QDRO_IND_YN	Flag to indicate if the employee has any QDROs attached.
ORIG_HIRE_DT	Original hire date.
ACTUAL_EARNINGS	Actual pension earnings since the last actuarial valuation. Earnings are those calculated by the Function Result identified in the reports parameters.
ACTUAL_HOURS	Actual pension hours since the last actuarial valuation. Hours are those calculated by the Function Result identified in the reports parameters.
BENEFIT_SERVICE	Total benefit service accrued as of the extract "as of" date for the Function Result identified in the reports parameters.
VST_SERVICE	Total vesting service accrued as of the extract "as of" date for the Function Result identified in the reports parameters.
END_BALANCE	Total employee account balance as of the extract "as of" date for the Function Result identified in the reports parameters.
BEN_BIRTHDATE	The designated beneficiary's birth date. If there is no explicitly named beneficiary, the spouse is assumed to be the beneficiary.
BEN_SEX	The designated beneficiary's sex. If there is no explicitly named beneficiary, the spouse is assumed to be the beneficiary.

Data Included in the Actuarial Valuation Extract Inactive File

The inactive file includes columns for the following information:

Column Label	Description
EMPLID	Employee ID
PENSION_STATUS	Pension Status
LOCATION	Location.
COMPANY	Company.
NAME	Name.
NATIONAL_ID	National ID. The system only uses the employee's U.S. National ID (Social Security Number).
SEX	Gender.
MAR_STATUS	Marital status.
BIRTHDATE	Birth date.
QDRO_IND_YN	Flag to indicate if the employee has any QDROs attached.
ORIG_HIRE_DT	Original hire date.
BENEFIT_PLAN	Name of the pension plan identified in the actuarial valuation report parameters.
APPLIES_AT_DATE	Date payments began.
PAY_STATUS	Pay status for the pension plan identified in the actuarial valuation report parameters: active, deferred, or stopped.
PAYEE_TYPE	The payee type: retiree, beneficiary, or QDRO alternate payee.
PYMT_FREQ	The payment frequency for pension payments.
FORM_CODE	Code that identified the optional form of payment.
PMT_AMT	Payment amount.
PMT_END_DT	The date of the last pension payment, if known.

Understanding Error Messages

The Actuarial Valuation Extract produces the following warning messages. These won't cause an abnormal termination of the program but may explain why certain employees don't appear on the inactive or active files.

Cause	Message
Pension status has no corresponding valuation category.	Valuation code not assigned to pension status [status]. Therefore no active or inactive file is written for this employee [Employee ID].
Current year category/prior year category combination isn't defined within the valuation category matrix.	'Valuation matrix invalid for CY_VAL_CODE [current year valuation category] PY_VAL_CODE = [prior year valuation category]. Therefore no active or inactive file is written for this employee [Employee ID].
You haven't established a payee record and one is required.	'There isn't a valid payee setup for EmplID [Employee ID].
You haven't established a payment schedule and one is needed.	'There isn't a valid payment schedule for EmplID [Employee ID].

Source Records

Personal data tables, job data tables, employee plan history tables, beneficiary tables

See Also

"Using Pension Statuses"

PASOF01 – Participant's Benefit Extract

This SQR creates a Winword merge file with the employee's language, name, plan, and benefit amounts for the following optional forms: single life annuity; five year term certain; ten year term certain; fifteen year term certain; lump sum; 50% joint & survivor employee and beneficiary amounts; 66-1/2% joint and survivor employee and beneficiary amounts; 75% joint and survivor employee and beneficiary amounts; 100% joint and survivor employee and beneficiary amounts.

Run this SQR as a prerequisite for running either of the participant benefit selection letters.

Source Records

Personal data record, optional forms results

PASPC01 – Form 5500 Participant Count

This SQR provides participant information required for annual IRS reporting. Because the participant count is based on employee pension status and vesting percentage, be sure to run periodic processing for these two processes prior to producing your report. Although there

isn't a vesting option in your periodic processing parameters, vesting runs whenever you run service periodic processing.

Report Parameters

Benefit Plan Enter the name of the **Benefit Plan** whose participants you need to count.

As of Date Enter the **As of Date** for the count.

Click **Run** to run this request. Process Scheduler runs the Form 5500 Participant Count process at user-defined intervals.

Mapping Pension Statuses to Form 5500 Categories

The following table shows how status codes map to Form 5500 line numbers.

Codes	Form 5500 Item 7	Additional Logic or Conditions
APR, AVS, ANS, A70	(a) 1	If Vested Percent = 100
APR, AVS, ANS	(a) 2	If Vested Percent > 0 and < 100
APR, AVS, ANS	(a) 3	If Vested Percent = 0
TNV	(h)	If terminated within the reporting year
TDF	(c)	
TDF, TST, TPY, RDF, RPY	(h)	If terminated within the reporting year and vested percent < 100
TPY	(b)	
RDF	(c)	
RST	Not included	
RPY	(b)	
XBP	(e)	
XNB	Not included	
DDF	(c)	
DST	Not included	
DPY	(b)	
BDF	(e)	
BST	Not included	
BPY	(e)	

The following table shows how the Form 5500 line numbers map to pension codes:

Form 5500 Item 7	Codes	Additional Logic or Conditions
(a) 1	APR, AVS, ANS, A70	If Vested Percent = 100
(a) 2	APR, AVS, ANS	If Vested Percent > 0 and < 100
(a) 3	APR, AVS, ANS	If Vested Percent = 0
(b)	TPY, RPY, DPY	
(c)	TDF, RDF, DDF	
(e)	BDF, BPY, XBP	
(h)	TNV TDF, TST, TPY, RDF, RPY	If terminated within the reporting year If terminated within the reporting year and less than 100% vested

Participants who terminated or retired within the reporting year with a vested percent of less than 100 may be counted twice. The second occurrence would be on line (h). This is acceptable because this line item isn't really part of the total participant count - it's more of a red flag to the IRS to warn of a possible partial termination.

You must perform the count for row (i) separately. These will be participants with a Pension Status Code of TDF, RBP, XDF, or DDF who terminated in the current 5500 reporting year and who haven't been paid out (either completely or in part) by the due date for filing Form 5500. This is due to the recent publication of IRS Form 5500 Schedule SSA for 1995, which revised the required reporting deadline.

QDRO recipients who aren't otherwise participants in their own right aren't included.

Participants who have reached age 70+ are presumed to be 100% vested. They are counted as active (and not receiving payments) for 5500 reporting purposes to avoid counting them twice.

What's Included in the Form 5500 Extract

The comma-delimited file produced by the Form 5500 extract includes just two rows of data. The first row identifies the Form 5500 line numbers, the second row provides the counts for each row.

The labels in row one are:

- A1_COUNT
- A2_COUNT
- A3_COUNT

- B_COUNT
- C_COUNT
- E_COUNT
- H_COUNT

Source Records

Pension status codes

See Also

“Running Periodic Processes”

“Maintaining Employee Pension Data”

PASTDEXT – Standard Personal Data Extract

This SQR creates a Winword merge file with the employee’s language, name, address, national ID code (typically the social security number), and the current date.

Run this SQR as a prerequisite for running all participant letters other than benefit selection letters.

Select the **Language** to use for the report: the language *Specified* in the **Language** field, or the **Recipient’s** language. This option only works if there are multiple language versions of the report available.

Enter the **EmplID** (employee ID) for the participant.

Enter the **Calculation Name** and select the **Benefit Plan** that produced the optional forms results.

Select the name of the optional forms **Result**. This is the specific optional form set you want to print in the letter. For example, if the plan produces optional forms for both normal and late retirement, enter the name of the desired set of forms.

You need to run two processes sequentially to create participant letters. First, run the SQR report PASOF1 or PASTDEXT that retrieves data from employee records and creates data extract files. When the SQR has completed, run the Winword process that merges the data extract files into a Word letter template.

Source Records

Personal data record

PAT06A – Non Detail Calculation Worksheet

This SQR provides summary information about a calculation and its benefit formulas.

Report Header

The report header appears at the top of every page. It tells you the report run date and time as well as the page number.

Calculation Information

The Calculation section of the worksheet provides the calculation description and name, the rules “as of” date (which determines the effective-date to use when determining the appropriate plan rules), and the calculation run date and time. It also states the calculation reason that was the basis for the calculation.

Employee Information

The Employee section of the worksheet provides biographical information about the employee.

Plan Benefit Information

The Plan section of the worksheet first shows the assumed benefit commencement date or age and the lump sum date or age.

Next the report provides the formula and the values of various formula components for each benefit amount. Multiple benefit amounts may reflect reduced and unreduced benefits, employee-paid and employer-paid benefits, grandfathered benefits, benefits before and after a QDRO offset, or any other benefits your organization has chosen to calculate.

This section of the worksheet uses the 10-character names that you’ve assigned to different calculation components, not the full description.

The first thing you see for each plan is the formula, represented in an equation.

Following the formula is a list of all the individual components and their values.

Source Records

Calculation results tables (prefixed PA_CLC)

See Also

“Viewing Calculation Results”

PAT06B – Detailed Calculation Worksheet

This SQR reports on the results for a particular calculation. The worksheet includes basic calculation data and inputs as well as detailed results for each calculation component.

Report Header

The report header appears at the top of every page. It tells you the calculation name, run date, and run time. It also states the event date and the calculation reason that were the basis for the calculation.

Employee Information

The Employee Information section of the report provides biographical information about the employee.

Employment History

The Employment History section provides a history of Action/Reason codes and Employee Types recorded in the employee's job record.

Plan Overrides

The Plan Overrides section shows any projection assumptions you entered, any beneficiary overrides, and your choice for whether to grant full service credit to employees with purchasable service balances.

Beneficiary Information

The Beneficiary Information section shows whether the spouse (the "plan beneficiary") meets eligibility requirements for an automatic benefit. This section also provides personal data about any nonspouse ("contingent") beneficiary.

Function Result Overrides

The Function Result Overrides section shows any overrides you entered for specific plan components.

Optional Forms

The Optional Forms section shows all the different sets of optional forms available to the employee. Depending on how you've set up your calculation job stream, there may be multiple form sets based on different commencement dates, typically normal and early retirement.

Each form in the form set is described by the **Form** (for example, a single life annuity, a joint and survivor, or a lump sum), the number of years of **Guaranteed Payments** (for example, 5 years), and the **Percent Continued** if there is a survivor benefit.

You'll see the **Factor** used to convert the benefit to this optional form.

For each **Form** in the form set, you'll see each different payment **Type**. For example, Joint and Survivor forms will show both a retiree amount and a beneficiary amount ("plan beneficiary" is the employee's spouse, "nonspouse beneficiary" is any other beneficiary). Level Income Option Forms will show both the retiree pre-SSRA amount and the retiree post-SSRA amount.

Because qualified pension benefits are limited under section 415 of the Internal Revenue code, you'll see both **Unlimited** and **Limited** amounts. The limited amount is the actual payable amount, the unlimited amount is informational only.

For each payment type, you'll see the **Total** amount and any **NonTaxable** portion of that amount. This is displayed for both the unlimited and limited amounts.

Benefit Calculation

The Benefit Calculation section shows the normal and early retirement dates and all the different benefit amounts calculated. This may include reduced and unreduced benefits, employee-paid and employer-paid benefits, grandfathered benefits, or any other benefits your organization has chosen to calculate.

For each benefit, you'll see the **Benefit Amount**, a description of the benefit, and a description of the normal form of payment, including any automatic spouse benefit. The amounts shown don't reflect reductions caused by applying Internal Revenue Code Section 415 limits.

Service

The **Service** section of the worksheet shows all the different service calculations for the employee. Depending on how you've set up your calculation job stream, there may be multiple service calculations for participation service, vesting service, and service credit.

For each service calculation, you'll see a description of the type of service and the final amount of service accrued as of the event date.

Following this is a detailed breakdown of the service accrual. For each period, you'll see the start and end date of the service period and the "process through" date, which will be the end of the period for all complete periods and the event date for the final period.

You'll also see the following information:

- How many **Hours** the employee had. This will be zero for elapsed time service calculations.
- Whether the period counted for **Break**. This will be one for break periods and zero for nonbreak periods.
- The **Accumulated Breaks**, that is, the number of consecutive breaks including this period.
- The **Service With Breaks**, how much service the employee received credit for *after* break rules were applied. This is the basis for the total service accrual.
- The **Service Without Breaks**, how much service the employee received *before* break rules were applied. This is informational only.
- Any **Service Adjustment** applied during the period. Some common reason for adjustments include: employees withdrawing contributions, thus forfeiting their previous service; employees repaying contributions to restore forfeited service, or employees purchasing service.

- The **Accumulated Service**, The total service accumulated as of the period end date, taking into account breaks in service and any service forfeiture or restoration.

Note that if you entered a Function Result override for a service calculation, there are no detailed results.

Final Average Earnings

The Final Average Earnings section of the worksheet shows all the final average earnings (FAE) calculations for the employee. Along with the FAE amount and its description, you'll see a detailed breakdown of the employee's consolidated earnings history. If your earnings definition uses only a specified number of periods, you'll only see rows for as many periods as the system needed to evaluate to come up with that number. This may be more than the specified number of periods if your definition ignores zero periods, final periods, or other periods.

For each period, you'll see the start and stop date of the earnings period and the "last process date," which will be the end of the period for all complete periods. You'll also see the following information:

- **Projected Y/N** only has a value when the earnings were projected.
- **Actual Earnings** shows the earnings picked up from payroll.
- **Generated Earnings** shows earnings for the period if your plan rules have caused the system generate earnings.
- **Adjusted Earnings** shows the final earnings amount after all generation and adjustments. This is the amount actually used in the averaging process.
- **Portion of Earnings Used** is zero when the earnings weren't included in the average and one when the earnings were used.

Vesting

The Vesting section of the worksheet shows the vesting percentage as of the event date.

Early and Late Retirement Adjustments

The Age Adjustment Factors section of the worksheet shows any early or late retirement adjustments. This will include plan early and late retirement factors, and may include actuarial adjustments that are applied to 415 limits in cases of early or late benefit commencement.

For each factor, you'll see the description and the factor.

Death Coverage Factors

The Death Adjustment Factors section of the worksheet shows the reduction factor applied to an employee's benefit when the plan required the employee to pay for coverage under the plan's preretirement survivor annuity offering. The worksheet shows the final factor and the length of the coverage period.

Covered Compensation

The Covered Compensation section of the worksheet shows the employee's covered compensation: the average of the taxable wage bases for the 35 years up to and including the employee's social security normal retirement age. The amount will be either a monthly or annual figure depending on how you've chosen to express covered compensation for your plan.

Social Security

The Social Security section of the worksheet provides the employee's social security retirement age, the estimated social security benefit at that age, the assumed social security commencement date, and the estimated social security benefit at that date.

Detailed information as to how the social security amounts were calculated is available in a separate report, the Social Security worksheet.

Cash Balance Accounts

The Account Balances section of the worksheet applies to cash balance accounts. It includes the final account balance as of the event date (note that the report has a misleading "benefit commencement date" label) as well as a detailed period-by-period breakdown of the account. For each period, you'll see the start and stop date of the period and the following information:

- Beginning balance for period;
- Earnings for period;
- Credits for period;
- Contribution rate - the percentage of earnings credited to the account;
- Interest for period;
- Interest rate;
- Adjustments and interest adjustments for period;
- Ending balance.

Employee Accounts

The Employee Accounts section of the worksheet includes the final account balance as of the benefit commencement date and a detailed period-by-period breakdowns of the account. For each period, you'll see the start and end date of the period and the following information:

- The interest earned on the prior period balance.
- The pre-tax credits (deductions) for period, the interest earned on the prior pre-tax credit balance, and the new totals for pre-tax credits and pre-tax interest after the current period amounts are added to the balance.

- The post-tax credits (deductions) for period, the interest earned on the prior post-tax credit balance, and the new totals for post-tax credits and post-tax interest after the current period amounts are added to the balance.
- Contribution rate - the percentage of earnings contributed.
- Interest for period.
- Interest rate.
- Adjustments and interest adjustments for period.
- Ending balance.

Plan Eligibility

The Plan Eligibility section of the worksheet shows whether the employee was eligible as of the event date and provides a history of the employee's eligible and ineligible periods.

Plan Participation

The Plan Participation section of the worksheet shows whether the employee is participating and, if so, when the employee became a plan participant.

Benefit Eligibility

The Benefit Eligibility section of the worksheet shows each retirement type you've defined in the system and whether the employee is eligible or ineligible for that retirement type.

The middle column shows the system's internal name for the retirement type.

415 Limits

The 415 Limits section provides information about how the system determined 415 limits and applied the limits to the employee's benefit.

There are three different components to the 415 limit, and whichever one is smallest gets used as the final limit. These parts are:

- A final average earnings (FAE) limits, which can be adjusted for early or late benefit commencement. This amount is shown as **FAE Limit/Adjusted**.
- A dollar limit published by the Internal Revenue Service as known as the Maximum 415(b) dollar limit. This can also be adjusted for early or late benefit commencement. This amount is shown as **Maximum 415(b) Limit/Adjusted**.

- A combined fraction limit that restricts the total amount an employee can receive from both defined benefit and defined contribution plans. The rule is that the sum of the “defined contribution fraction” (DC fraction) and the “defined benefit fraction” (DB fraction) can’t exceed one. If the sum is greater than one and the DC plan is primary, the defined benefit is reduced until the sum equals one. These fractions are calculated according to rules laid out by the Internal Revenue Code. The final limit is displayed on the worksheet as the **415(e) Limit**. You can also see the **DC Fraction** and **DB Fraction** used to determine the limit.

After the three limits, this section of the worksheet shows the employee’s total single life annuity (SLA) benefit from all plans included in this calculation. Next is the limit that was used (the smallest of the three limits) and the amount of the reduction.

Finally, you can see a list of the benefits subject to 415 limits, the unlimited payment amount, the limited amount, and the reduction amount and factor. If the “For 415 Only” indicator is “Y” (Yes), then the plan doesn’t actually offer a single life annuity and the annuity value shown was used only for purposes of the 415 limit calculation.

Source Records

Calculation results tables (prefixed PA_CLC)

See Also

“Viewing Calculation Results”

PAT06C – Social Security Worksheet

This SQR provides detailed information about how the system calculates an employee’s social security benefits.

The **Primary Insurance Amount (PIA)** is the social security PIA as of the employee’s normal social security retirement age.

The **Adjusted Primary Insurance Amount** includes both general increases and increases or reductions based on the assumed social security commencement date. This would normally be considered the “actual” social security retirement benefit.

The **Eligibility Year** is when the employee reaches age 62 or the year of death or disability.

The **NAW Indexing Year** is two years before the year of eligibility.

The **NAW Index Year Amount** is the national average wage (NAW) for the indexing year.

The **# of Computation Years** tells you how many years of the employee’s lifetime earnings history is used in Social Security determination.

The **AIME** (average indexed monthly earnings) is produced by taking the lesser of the employee’s earnings and the Taxable Wage Base for each computation year, “indexing” it with a factor representing the growth in the national average wage, and dividing the total by

the number of computation years and then again by 12. This will then be adjusted further by “bend point” factors to produce the initial PIA.

The **Birthdate** determines the **Social Security (Retirement) Age**. The **Social Security BCD** is the assumed benefit commencement date for social security benefits.

This report also includes year-by-year earnings information used for social security calculations. For each year, you’ll see the **Taxable Wage Base Amount** and the **Actual Empl Earnings**; the lesser of these is the **Taxable Earnings**. Since indexing is based on NAW growth, you’ll see the **Natl Avg Earnings** (the NAW) for each year and then the **Indexed Amount** found by multiplying the taxable earnings by a factor where the numerator is the NAW for the indexing year and the denominator is the NAW for the year being indexed. Finally, the **Indexed Amount Used in Calc** column indicates the earnings amount used for those years included in the AIME computation period.

Source Records

Calculation results tables (prefixed PA_CLC)

See Also

“Viewing Calculation Results”

PAT07 – Pension Plan Summary

This SQR report describes the calculation in effect for a single plan as of a certain date.

Benefit Plan Select the **Benefit Plan** that you want to report on.

As of Date Enter the date as of which you want to report data.

Source Records

PeopleSoft Pension Administration implementation tables.

PAT08 – Trustee Extract Detailed Report

This SQR report provides details of the trustee extract.

Source Records

Trustee Extract

See Also

PAPPEXPT – Trustee Extract

PAT09 – Trustee Extract Summary

This SQR report provides a summary of the trustee extract.

Source Records

Trustee Extract

PAWOF01 – Participant Selection – Qualified

This SQR report outlines a participant's optional form choices for a qualified pension plan.

Source Records

Participant's Benefit Extract

PAWOF02 – Participant Selection – Nonqualified

This SQR report outlines a participant's optional form choices for a nonqualified pension plan.

Source Records

Standard Personal Data Extract

PAWQL01 – Notice of Minimum Distribution

This SQR report provides a notice of minimum distribution for active employees reaching age 70 + who are 5% owners.

Source Records

Participant's Benefit Extract

PAWQL02 – Qualified Preretirement Survivor Form

This SQR report provides a form for employees to elect or waive the plan's qualified preretirement survivor annuity coverage.

Source Records

Standard Personal Data Extract

PAWQL03 – Notice of Benefit Suspension

This SQR report notifies retirees that benefits have been suspended because the retiree has been rehired.

PASTDTEXT – Standard Personal Data Extract

PAWRL01 – Rollover Notice

This SQR report notifies participants that they are eligible to roll over their retirement plan distributions.

Source Records

Standard Personal Data Extract

PAWRL02 – Rollover Election Form

This SQR report provides a form for participants who want to roll over their retirement plan distributions.

Source Records

Standard Personal Data Extract

NOTICE OF BENEFIT SUSPENSION
(Reemployment After Normal Retirement Age)
(Sample Letter)

Douglas Lewis
3569 Malta Ave

Date: 09/05/2000

Social Security No: 058-39-2799

Newark, NJ 07112

Dear Douglas Lewis:

Our records indicate that you have been rehired after the Normal Retirement Age of _____ as provided for in Section _____ of the GBI Salaried Plan.

This Notice is to inform you that during your period of reemployment, your pension benefit will be suspended for any month in which you work 40 hours or more.

Your pension benefit will be recalculated to increase your pension for any month in which you do not work 40 hours. Your pension benefit will resume in the month following the one in which you again separate from service. For your convenience, a copy of the relevant Plan provision is attached.

U.S. Department of Labor Regulations governing this matter can be found in Section 2530.203-3 of the Code of Federal Regulations, which require that this Notice be sent to you so that you have an opportunity to review this suspension. The review procedure is the same as the claims procedure as described on page(s) _____ of the Summary Plan Description (SPD).

If you would like a copy of the SPD, please contact our Benefits Office as follows:

Address _____

Telephone: _____

By: _____

Plan Administrator or Authorized Representative

**NOTICE OF MINIMUM DISTRIBUTION
FOR ACTIVE EMPLOYEES REACHING AGE 70 1/2
WHO ARE 5 PERCENT OWNERS OF THE EMPLOYER
(Sample Notice)**

Douglas Lewis
3569 Malta Ave

Date: 09/05/2000

Social Security No: 058-39-2799

Newark, NJ 07112

Dear Douglas Lewis:

Our records indicate that you have reached, or will shortly reach, age 70 1/2. Section 401(a)(9) of the Internal Revenue Code requires all active employees who are participants in pension plans and who are 5 percent owners of the employer to receive a "minimum distribution" from such plans by April 1 of the calendar year following the year in which age 70 1/2 is reached.

Since you are currently an active employee and participating in the GBI Salaried Plan (Plan) you will be required to begin receiving payments by April 1, _____, in the monthly amount of \$_____.

Please note that as long as you are an active employee participating in the Plan, your pension benefit will be **recalculated** each year to take into account any additional service credit you earn, and any increases in salary, if applicable. However, your pension benefit will not be decreased from the amount shown above. Then, at the time you retire, further adjustments may be made to take into account any other pension benefits you have earned.

Enclosed is check number _____, dated _____, payable to you, in the amount of \$_____.

Should you have any questions, please contact the Plan Administrator at the address shown above.

Sincerely,

By: _____
Plan Administrator or Authorized Representative

Title

PARTICIPANT'S OPTIONAL FORM OF BENEFIT PAYMENT
(Plans Required to Offer a Qualified Joint and Survivor Annuity)
(Sample Form)

Dear Douglas Lewis:

As a participant in the GBI Salaried Plan (Plan), you may select the form of payment you prefer from among those described below. However, this election is subject to some conditions:

Single participant:

- If you are not married, your benefits will be paid as a life annuity. This means that you will receive a monthly payment for life. After you die, no further benefits will be paid to any other person.

Married participant:

- Your benefits will be paid as a qualified joint and survivor annuity. This means that you will receive monthly payments for life; after your death, monthly payments will continue to your spouse for life. The benefit paid to your spouse will equal 50 percent of the monthly amount paid to you.
- If you and your spouse do not want to receive the qualified joint and survivor annuity, you should select another payment form and your spouse must complete the attached spousal consent form.
- If you and your spouse reject the qualified joint and survivor annuity, your benefits will be paid as a life annuity. This means that you will receive a monthly payment for life. After you die, no further benefits will be paid to any other person.

Death benefits:

If you select a payment form that provides a death benefit, your beneficiary will depend on your marital status.

- If you are **married**, your beneficiary will be your spouse, unless your spouse gives written consent for another beneficiary.
- If you are **not married**, the person receiving those benefits will be the person designated on the latest Beneficiary Designation Form filed with the Plan Administrator. Please review your current Beneficiary Designation Form to ensure that it reflects your current wishes.

Participant's Optional Form of Benefit Payment
(Page 2 of 7)

Normally, your benefits will begin shortly after you reach the Plan's retirement age. Federal law allows you to delay the payment of benefits by specifying a later distribution date. However, payment of your benefits must begin by April 1 of the calendar year following the later of:

- When you reach age 70½; or
- Your the date of retirement.

If you elect to retire after you reach age 70½ (and you are not a 5-percent owner of the employer), your pension benefit will be actuarially increased to take into account the period you worked after you reached age 70½ -- for which you did not receive any pension benefits.

However, please note that if you are a 5-percent owner of the employer, you will be required to begin receiving distributions from the Plan no later than April 1 of the calendar year following the year in which you reach age 70½.

If you have any questions about completing this form, please contact your Plan Administrator:

[Name of Plan Administrator]
[Address]
[Telephone number]

**Participant's Optional Form of Benefit Payment
(Page 3 of 7)**

DISTRIBUTION REQUEST

In accordance with the provisions of the Plan, I request that my benefits be paid in the form selected from those listed below. I also request that my benefits begin on the date specified below.

IMPORTANT:

The Plan Administrator has attempted to calculate the amount payable under each option. **The amounts shown below are estimates only.** The actual payment amount may be slightly different, and will depend upon the final calculation. The actual amount of your benefit will be based strictly on the rules of the Plan.

Optional Forms of Payment (Choose one only):

_____ **Life Annuity**

This is a monthly payment to you for the rest of your life. The **estimated monthly payment amount** is **\$13,020.34**. This benefit will end on your death and no further benefit will be paid to anyone after your death.

_____ **Joint and Survivor Annuity**

This is a monthly payment to you for your life; and at your death, monthly payments continue to your beneficiary.

The payments to your beneficiary will be a percentage of the pension benefit you are receiving at the time of your death. The costs for a Joint & Survivor Annuity vary depending on the percentage you choose. The higher the percentage, the higher the cost to you. Be sure to ask your Plan Administrator about the costs involved before you actually elect a percentage.

(Check **only one** of the percentages shown below.)

_____ **50 percent**

_____ **66 2/3 percent**

_____ **75 percent**

_____ **100 percent**

Participant's Optional Form of Benefit Payment
(Page 4 of 7)

The **estimated** monthly pension benefit you will receive is shown below:

- If you elect a **50 percent benefit for your beneficiary**, your monthly benefit will be approximately **\$10,449.43** and your beneficiary's benefit will be approximately **\$5,224.72**.
- If you elect a **66 2/3 percent benefit for your beneficiary**, your monthly benefit will be approximately **\$0.00** and your beneficiary's benefit will be approximately **\$0.00**.
- If you elect a **75 percent benefit for your beneficiary**, your monthly benefit will be approximately **\$0.00** and your beneficiary's benefit will be approximately **\$0.00**.
- If you elect a **100 percent benefit for your beneficiary**, your monthly benefit will be approximately **\$0.00** and your beneficiary's benefit will be approximately **\$0.00**.

___ **Lump Sum Payment**

This is a one time payment to you. The lump sum is calculated to be the **equivalent dollar value** (i.e., the actuarial present value) of the all the payments that you would have received during your life had you elected a life annuity (above).

If you select the Lump Sum Payment, your estimated benefit will be **\$1,663,321.04**.

___ **Period Certain Annuity**

This is a payment to you for a certain amount of years. If you select this payment form, benefits will stop at the end of the period you select. But if you die before the end of the period you select, payments will continue to your beneficiary until the payments to you plus the payments to your beneficiary have been made for the period you select.

Select only one period from the following choices shown below:

___ **5 years**

___ **10 years**

___ **15 years**

- If you select payments for five years, your monthly pension benefit will be approximately **\$0.00**.

Participant's Optional Form of Benefit Payment
(Page 5 of 7)

- If you select payments for ten years, your monthly pension benefit will be approximately **\$0.00**.
- If you select payments for fifteen years, your monthly pension benefit will be approximately **\$0.00**.

If benefits are to be paid as a lump sum, or a nonperiodic distribution, they are to be paid:

____ **Directly to me;** or

____ **Directly to another plan (including an IRA).**

The name and address of the administrator of the other plan is:

The account number, if applicable, is: _____

I want my benefits to **begin** on: _____.

By signing below, I agree to receive my Plan benefits in the form selected above. I also:

1. Acknowledge that I received IRS form W-4P and understand that I may have federal income tax withheld from my distribution.
2. Understand that I may be required to pay estimated federal income taxes and may incur substantial penalties if my withholding and estimated tax payments are too low: and
3. Understand that I may change my benefit payment form any time before my benefits begin.

I have reviewed my Beneficiary Designation Form; and affirm that it either : (i) reflects my current wishes, or (ii) I have filed a revised beneficiary designation.

Your Signature: _____

Date Signed: _____

Participant's Optional Form of Benefit Payment
(Page 6 of 7)

TO BE COMPLETED BY PLAN ADMINISTRATOR (or designee):

Received on _____ 19 _____

Received by: _____
(Plan Administrator's signature)

Address

SPOUSE'S CONSENT TO WAIVER OF QUALIFIED JOINT & SURVIVOR ANNUITY

I am married to [participant's name], a participant in the [name of plan] who has elected a form of benefit payment **other than a qualified joint and survivor annuity**. I agree with and consent to this election and understand that:

I **shall not** receive any benefits from the plan after my spouse's death, and that this consent is **irrevocable**.

Spouse's Signature: _____ Date: _____

Spouse's name: _____
(please print or type)

Spouse's address: _____

This consent is valid only if it is notarized by a notary public or witnessed by an authorized representative of the Plan.

The above consent was subscribed in my presence this _____ day of
_____ 19 _____.

Signature of Notary: _____

[SEAL OF NOTARY]

Participant's Optional Form of Benefit Payment
(Page 7 of 7)

If witnessed by a Representative of the Plan:

Plan Representative's signature

_____ Date: _____

Name of Plan Representative (print or type)

This form was received by the Plan Administrator on: _____

Plan Administrator's (or designee's) signature

PARTICIPANT'S BENEFIT SELECTION
(Plans Not Required to Offer a Qualified Joint and Survivor Annuity)
(Sample Form)

Dear Douglas Lewis:

As a participant in the GBI Salaried Plan (Plan) you may select the form of payment you prefer from those described below. If you select a payment form that provides a death benefit, your beneficiary will be your spouse, if you are married.

If you fall into one of these two categories:

- not married, or
- married, but with your spouse's consent, designated a beneficiary other than your spouse,

the person receiving those benefits will be the person designated on the latest Beneficiary Designation Form filed with the administrator. You should review that form to ensure that it reflects your current wishes.

Normally, your benefits will begin shortly after you reach the Plan's retirement ages.

If you have any questions about completing this form, contact the Plan Administrator.

DISTRIBUTION REQUEST

Subject to any limitations contained in the Plan and required by law, I request that my benefits be paid in the form selected from those listed below. I also request that my benefits begin on the date specified below.

Note to participant. The Plan Administrator has attempted to calculate the amount payable under each option. However, the final payment amount may be slightly different.

_____ **Lump Sum** payment in the approximate amount \$_____.

_____ **Monthly Installments** for (check one only):

five years _____ ten years _____ fifteen years _____

If you select the Monthly Installments payment form, benefits will stop at the end of the period you select. If you die before the end of the period you select, payments will continue to your beneficiary until the payments to you plus the payments to your beneficiary have been made for the period you selected. If you select this payment form, your monthly benefit will be:

- If you select payments for five years, approximately \$0.00
- If you select payments for ten years, approximately \$0.00
- If you select payments for fifteen years, approximately \$0.00

If benefits are to be paid as a lump sum, a nonperiodic distribution, or a distribution that is to be paid over the shorter of my life expectancy, or the joint life expectancies of my beneficiary and me, or ten years, they are to be paid:

_____ Directly to me; or

_____ Directly to another plan (including an IRA).

The name and address of the plan administrator of the other plan is:

Social Security Number: _____

Account Number: _____

I want my benefits to begin on: _____.

By signing below, I agree to receive my plan benefits in the form selected above. I also:

- Acknowledge that I received IRS form W-4P and understand that I may have federal income tax withheld from my distribution.
- Understand that I may be required to pay estimated federal income taxes and may incur substantial penalties if my withholding and estimated tax payments are too low; and
- Understand that I may change my benefit payment form only before my benefits begin.

I have reviewed my Beneficiary Designation Form and affirm that it either: (i) reflects my current wishes; or (ii) I have filed a revised beneficiary designation.

Participant's signature: _____

Date: _____

TO BE COMPLETED BY PLAN ADMINISTRATOR (or designee):

Received on _____ 19 _____

Received by: _____
(Plan Administrator's signature)

Address

(KUSPTEST)

(KU0001)

(KUSP)

Formula: (KUS_BF_F)

Components

[illegible]

Formula: (KUS_BF_F2)

(BENFO CS) = KUS BF D2

Components

[illegible]

Calculation Name: KUSPTEST
As of Date: 07/01/2000

Employee	Lewis,Douglas	Calc Date	09/05/2000	Reason Code	TV-Deferred Pymt
Social Security	058-39-2799	Calc Time	15:11:02	Event Date	06/30/2007

Calculation Messages

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ALIAS VEST\_P1\_CS ALREADY ASSIGNED A VALUE, NEW ASSIGNMENT WAS ACCEPTED.- Calc:KUSPTEST Empl:KU0001 Plan:KUSP FR:KUS\_BE\_F2  
Warning: Age Adjustment from 62.000000 to 65.000000 was not done, conflicting sub-adj definition(s). KUSPTEST KU0001 KUSP KUS\_ELPIAF

WARNING: Alias KUS\_BF\_D1 has been assigned a new value. - Calc:KUSPTEST Empl:KU0001 Plan:KUSP FR:KUS\_BF\_F  
ALIAS KUS\_BF\_D1 ALREADY ASSIGNED A VALUE, NEW ASSIGNMENT WAS ACCEPTED.- Calc:KUSPTEST Empl:KU0001 Plan:KUSP FR:KUS\_EL\_F  
WARNING: Alias KUS\_BF\_D2 has been assigned a new value. - Calc:KUSPTEST Empl:KU0001 Plan:KUSP FR:KUS\_BF\_F2

Employee Information

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Lewis,Douglas		Employee ID	KU0001
3569 Malta Ave	()	Sex	Male
Newark, NJ 07112		Birthdate	06/29/1947
		Marital Status	Married
		Spouse	Lewis,Nely Garcia
		Spouse Birthdate	06/18/1979

Employment History

~~~~~

| Action Reason Code History       | Employee Type History   |
|----------------------------------|-------------------------|
| Eff Date      Action      Reason | Date      Employee Type |
| ~~~~~                            | ~~~~~                   |
| 01/01/1980      Hire             |                         |

Calculation Name: KUSPTEST  
Plan Name: KUSP

|                 |               |           |            |        |            |             |                  |
|-----------------|---------------|-----------|------------|--------|------------|-------------|------------------|
| Employee        | Lewis,Douglas | Calc Date | 09/05/2000 | BCD Dt | 06/29/2012 | Reason Code | TV-Deferred Pymt |
| Social Security | 058-39-2799   | Calc Time | 15:11:02   | LS Dt  | 06/29/2012 | Event Date  | 06/30/2007       |

Plan Overrides

|                                |          |                              |          |
|--------------------------------|----------|------------------------------|----------|
| Assumed Earnings Amt:          | \$0.00   | Assumed Hours Amt:           | 0.000000 |
| Wage Base Escalation Rate:     | 0.000000 | Assumed CPI Pct Inc          | 0.000000 |
| Assumed Salary Scale Pct Incr: | 0.000000 | Assumed Contributions Pct:   | 0.000000 |
| Grant Full Service Credit:     | N        | Spouse Eligibility Override: |          |
| Beneficiary DOB Override:      |          | Beneficiary SEX Override:    |          |

Beneficiary Information

|             |                     |                   |
|-------------|---------------------|-------------------|
| PLAN:       | Spouse Eligibility: |                   |
| CONTINGENT: | Beneficiary Name:   | Lewis,Nely Garcia |
|             | Beneficiary DOB :   | 06/18/1979        |
|             | Beneficiary SEX :   | F                 |

Optional Forms

Splan Optional Forms

|                                |                     |                    |                    |                  |         |            |
|--------------------------------|---------------------|--------------------|--------------------|------------------|---------|------------|
| Form: Joint & Survivor Annuity | Guaranteed Payment: | 0.00               | Percent Continued: | 50.00            | Factor: | 0.802547   |
| Type                           | Total (Unlimited)   | NonTax (Unlimited) | Total (Limited)    | NonTax (Limited) |         |            |
| Retiree Amount                 | \$10,449.43         | \$0.00             | \$1,449.05         | \$0.00           |         |            |
| Plan Beneficiary Amount        | \$5,224.72          | \$0.00             | \$724.53           | \$0.00           |         | *          |
| Form: Life Annuity             | Guaranteed Payment: | 0.00               | Percent Continued: | 0.00             | Factor: | 1.000000   |
| Type                           | Total (Unlimited)   | NonTax (Unlimited) | Total (Limited)    | NonTax (Limited) |         |            |
| Retiree Amount                 | \$13,020.34         | \$0.00             | \$1,805.56         | \$0.00           |         |            |
| Form: Lump Sum                 | Guaranteed Payment: | 0.00               | Percent Continued: | 0.00             | Factor: | 127.747896 |
| Type                           | Total (Unlimited)   | NonTax (Unlimited) | Total (Limited)    | NonTax (Limited) |         |            |
| Retiree Amount                 | \$1,663,321.04      | \$0.00             | \$1,663,321.04     | \$0.00           |         |            |

\* Denotes the qualified joint and survivor optional form.

Calculation Name: KUSPTST  
Plan Name: KUSP

|                 |               |           |            |        |            |             |                  |
|-----------------|---------------|-----------|------------|--------|------------|-------------|------------------|
| Employee        | Lewis,Douglas | Calc Date | 09/05/2000 | BCD Dt | 06/29/2012 | Reason Code | TV-Deferred Pymt |
| Social Security | 058-39-2799   | Calc Time | 15:11:02   | LS Dt  | 06/29/2012 | Event Date  | 06/30/2007       |

Splan Optional Forms

Form: Joint & Survivor Annuity      Guaranteed Payment:      0.00 Percent Continued:      50.00      Factor:      0.802547

| Type                    | Total (Unlimited) | NonTax (Unlimited) | Total (Limited) | NonTax (Limited) |
|-------------------------|-------------------|--------------------|-----------------|------------------|
| Retiree Amount          | \$10,449.43       | \$0.00             | \$1,449.05      | \$0.00           |
| Plan Beneficiary Amount | \$5,224.72        | \$0.00             | \$724.53        | \$0.00           |

\*

Form: Life Annuity      Guaranteed Payment:      0.00 Percent Continued:      0.00      Factor:      1.000000

| Type           | Total (Unlimited) | NonTax (Unlimited) | Total (Limited) | NonTax (Limited) |
|----------------|-------------------|--------------------|-----------------|------------------|
| Retiree Amount | \$13,020.34       | \$0.00             | \$1,805.56      | \$0.00           |

Form: Lump Sum      Guaranteed Payment:      0.00 Percent Continued:      0.00      Factor:      127.747896

| Type           | Total (Unlimited) | NonTax (Unlimited) | Total (Limited) | NonTax (Limited) |
|----------------|-------------------|--------------------|-----------------|------------------|
| Retiree Amount | \$1,663,321.04    | \$0.00             | \$1,663,321.04  | \$0.00           |

\* Denotes the qualified joint and survivor optional form.

Benefit Calculation

Normal Retirement Date:  
Early Retirement Date:

Benefit Amount  
Splan Benefit Formula PIA  
Automatic Spouse Benefit  
Monthly Payment Life Annuity

\$7,526.17  
\$0.00

Benefit Amount  
SPlan Cash Balance Formula  
Automatic Spouse Benefit  
Monthly Payment Life Annuity

\$13,020.34  
\$0.00

Service

| Splan Benefit Service                         |                 |            |       |                   |                    |                   |                    |                    |                     |
|-----------------------------------------------|-----------------|------------|-------|-------------------|--------------------|-------------------|--------------------|--------------------|---------------------|
| 27.500000 Years as of Event Date (06/30/2007) |                 |            |       |                   |                    |                   |                    |                    |                     |
| Period Start                                  | Process Through | Period End | Hours | Breaks for Period | Accumulated Breaks | Service w/ Breaks | Service w/o Breaks | Service Adjustment | Accumulated Service |
| 01/01/1980                                    | 12/31/1980      | 12/31/1980 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 1.000000            |
| 01/01/1981                                    | 12/31/1981      | 12/31/1981 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 2.000000            |
| 01/01/1982                                    | 12/31/1982      | 12/31/1982 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 3.000000            |
| 01/01/1983                                    | 12/31/1983      | 12/31/1983 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 4.000000            |
| 01/01/1984                                    | 12/31/1984      | 12/31/1984 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 5.000000            |
| 01/01/1985                                    | 12/31/1985      | 12/31/1985 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 6.000000            |
| 01/01/1986                                    | 12/31/1986      | 12/31/1986 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 7.000000            |
| 01/01/1987                                    | 12/31/1987      | 12/31/1987 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 8.000000            |
| 01/01/1988                                    | 12/31/1988      | 12/31/1988 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 9.000000            |
| 01/01/1989                                    | 12/31/1989      | 12/31/1989 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 10.000000           |
| 01/01/1990                                    | 12/31/1990      | 12/31/1990 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 11.000000           |
| 01/01/1991                                    | 12/31/1991      | 12/31/1991 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 12.000000           |

| Calculation Name: KUSPTST |                |            |   |           |            |          |            |             |                  |
|---------------------------|----------------|------------|---|-----------|------------|----------|------------|-------------|------------------|
| Plan Name: KUSP           |                |            |   |           |            |          |            |             |                  |
| Employee                  | Lewis, Douglas |            |   | Calc Date | 09/05/2000 | BCD Dt   | 06/29/2012 | Reason Code | TV-Deferred Pymt |
| Social Security           | 058-39-2799    |            |   | Calc Time | 15:11:02   | LS Dt    | 06/29/2012 | Event Date  | 06/30/2007       |
| 01/01/1992                | 12/31/1992     | 12/31/1992 | 0 | 0.000000  | 0.000000   | 1.000000 | 1.000000   | 0.000000    | 13.000000        |
| 01/01/1993                | 12/31/1993     | 12/31/1993 | 0 | 0.000000  | 0.000000   | 1.000000 | 1.000000   | 0.000000    | 14.000000        |
| 01/01/1994                | 12/31/1994     | 12/31/1994 | 0 | 0.000000  | 0.000000   | 1.000000 | 1.000000   | 0.000000    | 15.000000        |
| 01/01/1995                | 12/31/1995     | 12/31/1995 | 0 | 0.000000  | 0.000000   | 1.000000 | 1.000000   | 0.000000    | 16.000000        |
| 01/01/1996                | 12/31/1996     | 12/31/1996 | 0 | 0.000000  | 0.000000   | 1.000000 | 1.000000   | 0.000000    | 17.000000        |
| 01/01/1997                | 12/31/1997     | 12/31/1997 | 0 | 0.000000  | 0.000000   | 1.000000 | 1.000000   | 0.000000    | 18.000000        |
| 01/01/1998                | 12/31/1998     | 12/31/1998 | 0 | 0.000000  | 0.000000   | 1.000000 | 1.000000   | 0.000000    | 19.000000        |
| 01/01/1999                | 12/31/1999     | 12/31/1999 | 0 | 0.000000  | 0.000000   | 1.000000 | 1.000000   | 0.000000    | 20.000000        |
| 01/01/2000                | 12/31/2000     | 12/31/2000 | 0 | 0.000000  | 0.000000   | 1.000000 | 1.000000   | 0.000000    | 21.000000        |
| 01/01/2001                | 12/31/2001     | 12/31/2001 | 0 | 0.000000  | 0.000000   | 1.000000 | 1.000000   | 0.000000    | 22.000000        |
| 01/01/2002                | 12/31/2002     | 12/31/2002 | 0 | 0.000000  | 0.000000   | 1.000000 | 1.000000   | 0.000000    | 23.000000        |
| 01/01/2003                | 12/31/2003     | 12/31/2003 | 0 | 0.000000  | 0.000000   | 1.000000 | 1.000000   | 0.000000    | 24.000000        |
| 01/01/2004                | 12/31/2004     | 12/31/2004 | 0 | 0.000000  | 0.000000   | 1.000000 | 1.000000   | 0.000000    | 25.000000        |
| 01/01/2005                | 12/31/2005     | 12/31/2005 | 0 | 0.000000  | 0.000000   | 1.000000 | 1.000000   | 0.000000    | 26.000000        |
| 01/01/2006                | 12/31/2006     | 12/31/2006 | 0 | 0.000000  | 0.000000   | 1.000000 | 1.000000   | 0.000000    | 27.000000        |
| 01/01/2007                | 06/30/2007     | 06/30/2007 | 0 | 0.000000  | 0.000000   | 0.500000 | 0.500000   | 0.000000    | 27.500000        |

| Splan Participation Service                   |                 |            |       |                   |                    |                   |                    |                    |                     |
|-----------------------------------------------|-----------------|------------|-------|-------------------|--------------------|-------------------|--------------------|--------------------|---------------------|
| 27.498900 Years as of Event Date (06/30/2007) |                 |            |       |                   |                    |                   |                    |                    |                     |
| Period Start                                  | Process Through | Period End | Hours | Breaks for Period | Accumulated Breaks | Service w/ Breaks | Service w/o Breaks | Service Adjustment | Accumulated Service |
| 01/01/1980                                    | 01/31/1980      | 01/31/1980 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 0.083330            |
| 02/01/1980                                    | 02/29/1980      | 02/29/1980 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 0.166660            |
| 03/01/1980                                    | 03/31/1980      | 03/31/1980 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 0.249990            |
| 04/01/1980                                    | 04/30/1980      | 04/30/1980 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 0.333320            |
| 05/01/1980                                    | 05/31/1980      | 05/31/1980 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 0.416650            |
| 06/01/1980                                    | 06/30/1980      | 06/30/1980 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 0.499980            |
| 07/01/1980                                    | 07/31/1980      | 07/31/1980 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 0.583310            |
| 08/01/1980                                    | 08/31/1980      | 08/31/1980 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 0.666640            |
| 09/01/1980                                    | 09/30/1980      | 09/30/1980 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 0.749970            |
| 10/01/1980                                    | 10/31/1980      | 10/31/1980 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 0.833300            |
| 11/01/1980                                    | 11/30/1980      | 11/30/1980 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 0.916630            |
| 12/01/1980                                    | 12/31/1980      | 12/31/1980 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 0.999960            |
| 01/01/1981                                    | 01/31/1981      | 01/31/1981 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 1.083290            |
| 02/01/1981                                    | 02/28/1981      | 02/28/1981 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 1.166620            |
| 03/01/1981                                    | 03/31/1981      | 03/31/1981 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 1.249950            |
| 04/01/1981                                    | 04/30/1981      | 04/30/1981 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 1.333280            |
| 05/01/1981                                    | 05/31/1981      | 05/31/1981 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 1.416610            |
| 06/01/1981                                    | 06/30/1981      | 06/30/1981 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 1.499940            |
| 07/01/1981                                    | 07/31/1981      | 07/31/1981 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 1.583270            |
| 08/01/1981                                    | 08/31/1981      | 08/31/1981 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 1.666600            |
| 09/01/1981                                    | 09/30/1981      | 09/30/1981 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 1.749930            |
| 10/01/1981                                    | 10/31/1981      | 10/31/1981 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 1.833260            |
| 11/01/1981                                    | 11/30/1981      | 11/30/1981 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 1.916590            |
| 12/01/1981                                    | 12/31/1981      | 12/31/1981 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 1.999920            |
| 01/01/1982                                    | 01/31/1982      | 01/31/1982 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 2.083250            |
| 02/01/1982                                    | 02/28/1982      | 02/28/1982 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 2.166580            |
| 03/01/1982                                    | 03/31/1982      | 03/31/1982 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 2.249910            |
| 04/01/1982                                    | 04/30/1982      | 04/30/1982 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 2.333240            |
| 05/01/1982                                    | 05/31/1982      | 05/31/1982 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 2.416570            |
| 06/01/1982                                    | 06/30/1982      | 06/30/1982 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 2.499900            |
| 07/01/1982                                    | 07/31/1982      | 07/31/1982 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 2.583230            |
| 08/01/1982                                    | 08/31/1982      | 08/31/1982 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 2.666560            |
| 09/01/1982                                    | 09/30/1982      | 09/30/1982 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 2.749890            |
| 10/01/1982                                    | 10/31/1982      | 10/31/1982 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 2.833220            |
| 11/01/1982                                    | 11/30/1982      | 11/30/1982 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 2.916550            |
| 12/01/1982                                    | 12/31/1982      | 12/31/1982 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 2.999880            |
| 01/01/1983                                    | 01/31/1983      | 01/31/1983 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 3.083210            |
| 02/01/1983                                    | 02/28/1983      | 02/28/1983 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 3.166540            |
| 03/01/1983                                    | 03/31/1983      | 03/31/1983 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 3.249870            |
| 04/01/1983                                    | 04/30/1983      | 04/30/1983 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 3.333200            |
| 05/01/1983                                    | 05/31/1983      | 05/31/1983 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 3.416530            |
| 06/01/1983                                    | 06/30/1983      | 06/30/1983 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 3.499860            |
| 07/01/1983                                    | 07/31/1983      | 07/31/1983 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 3.583190            |
| 08/01/1983                                    | 08/31/1983      | 08/31/1983 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 3.666520            |
| 09/01/1983                                    | 09/30/1983      | 09/30/1983 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 3.749850            |
| 10/01/1983                                    | 10/31/1983      | 10/31/1983 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 3.833180            |
| 11/01/1983                                    | 11/30/1983      | 11/30/1983 | 0     | 0.000000          | 0.000000           | 0.083330          | 0.083330           | 0.000000           | 3.916510            |

| Calculation Name: KUSPTST |                |            |   |           |            |          |            |             |                  |
|---------------------------|----------------|------------|---|-----------|------------|----------|------------|-------------|------------------|
| Plan Name: KUSP           |                |            |   |           |            |          |            |             |                  |
| Employee                  | Lewis, Douglas |            |   | Calc Date | 09/05/2000 | BCD Dt   | 06/29/2012 | Reason Code | TV-Deferred Pymt |
| Social Security           | 058-39-2799    |            |   | Calc Time | 15:11:02   | LS Dt    | 06/29/2012 | Event Date  | 06/30/2007       |
| 12/01/1983                | 12/31/1983     | 12/31/1983 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 3.999840         |
| 01/01/1984                | 01/31/1984     | 01/31/1984 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 4.083170         |
| 02/01/1984                | 02/29/1984     | 02/29/1984 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 4.166500         |
| 03/01/1984                | 03/31/1984     | 03/31/1984 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 4.249830         |
| 04/01/1984                | 04/30/1984     | 04/30/1984 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 4.333160         |
| 05/01/1984                | 05/31/1984     | 05/31/1984 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 4.416490         |
| 06/01/1984                | 06/30/1984     | 06/30/1984 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 4.499820         |
| 07/01/1984                | 07/31/1984     | 07/31/1984 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 4.583150         |
| 08/01/1984                | 08/31/1984     | 08/31/1984 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 4.666480         |
| 09/01/1984                | 09/30/1984     | 09/30/1984 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 4.749810         |
| 10/01/1984                | 10/31/1984     | 10/31/1984 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 4.833140         |
| 11/01/1984                | 11/30/1984     | 11/30/1984 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 4.916470         |
| 12/01/1984                | 12/31/1984     | 12/31/1984 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 4.999800         |
| 01/01/1985                | 01/31/1985     | 01/31/1985 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 5.083130         |
| 02/01/1985                | 02/28/1985     | 02/28/1985 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 5.166460         |
| 03/01/1985                | 03/31/1985     | 03/31/1985 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 5.249790         |
| 04/01/1985                | 04/30/1985     | 04/30/1985 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 5.333120         |
| 05/01/1985                | 05/31/1985     | 05/31/1985 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 5.416450         |
| 06/01/1985                | 06/30/1985     | 06/30/1985 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 5.499780         |
| 07/01/1985                | 07/31/1985     | 07/31/1985 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 5.583110         |
| 08/01/1985                | 08/31/1985     | 08/31/1985 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 5.666440         |
| 09/01/1985                | 09/30/1985     | 09/30/1985 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 5.749770         |
| 10/01/1985                | 10/31/1985     | 10/31/1985 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 5.833100         |
| 11/01/1985                | 11/30/1985     | 11/30/1985 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 5.916430         |
| 12/01/1985                | 12/31/1985     | 12/31/1985 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 5.999760         |
| 01/01/1986                | 01/31/1986     | 01/31/1986 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 6.083090         |
| 02/01/1986                | 02/28/1986     | 02/28/1986 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 6.166420         |
| 03/01/1986                | 03/31/1986     | 03/31/1986 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 6.249750         |
| 04/01/1986                | 04/30/1986     | 04/30/1986 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 6.333080         |
| 05/01/1986                | 05/31/1986     | 05/31/1986 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 6.416410         |
| 06/01/1986                | 06/30/1986     | 06/30/1986 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 6.499740         |
| 07/01/1986                | 07/31/1986     | 07/31/1986 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 6.583070         |
| 08/01/1986                | 08/31/1986     | 08/31/1986 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 6.666400         |
| 09/01/1986                | 09/30/1986     | 09/30/1986 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 6.749730         |
| 10/01/1986                | 10/31/1986     | 10/31/1986 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 6.833060         |
| 11/01/1986                | 11/30/1986     | 11/30/1986 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 6.916390         |
| 12/01/1986                | 12/31/1986     | 12/31/1986 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 6.999720         |
| 01/01/1987                | 01/31/1987     | 01/31/1987 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 7.083050         |
| 02/01/1987                | 02/28/1987     | 02/28/1987 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 7.166380         |
| 03/01/1987                | 03/31/1987     | 03/31/1987 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 7.249710         |
| 04/01/1987                | 04/30/1987     | 04/30/1987 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 7.333040         |
| 05/01/1987                | 05/31/1987     | 05/31/1987 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 7.416370         |
| 06/01/1987                | 06/30/1987     | 06/30/1987 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 7.499700         |
| 07/01/1987                | 07/31/1987     | 07/31/1987 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 7.583030         |
| 08/01/1987                | 08/31/1987     | 08/31/1987 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 7.666360         |
| 09/01/1987                | 09/30/1987     | 09/30/1987 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 7.749690         |
| 10/01/1987                | 10/31/1987     | 10/31/1987 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 7.833020         |
| 11/01/1987                | 11/30/1987     | 11/30/1987 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 7.916350         |
| 12/01/1987                | 12/31/1987     | 12/31/1987 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 7.999680         |
| 01/01/1988                | 01/31/1988     | 01/31/1988 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 8.083010         |
| 02/01/1988                | 02/29/1988     | 02/29/1988 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 8.166340         |
| 03/01/1988                | 03/31/1988     | 03/31/1988 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 8.249670         |
| 04/01/1988                | 04/30/1988     | 04/30/1988 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 8.333000         |
| 05/01/1988                | 05/31/1988     | 05/31/1988 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 8.416330         |
| 06/01/1988                | 06/30/1988     | 06/30/1988 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 8.499660         |
| 07/01/1988                | 07/31/1988     | 07/31/1988 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 8.582990         |
| 08/01/1988                | 08/31/1988     | 08/31/1988 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 8.666320         |
| 09/01/1988                | 09/30/1988     | 09/30/1988 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 8.749650         |
| 10/01/1988                | 10/31/1988     | 10/31/1988 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 8.832980         |
| 11/01/1988                | 11/30/1988     | 11/30/1988 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 8.916310         |
| 12/01/1988                | 12/31/1988     | 12/31/1988 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 8.999640         |
| 01/01/1989                | 01/31/1989     | 01/31/1989 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 9.082970         |
| 02/01/1989                | 02/28/1989     | 02/28/1989 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 9.166300         |
| 03/01/1989                | 03/31/1989     | 03/31/1989 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 9.249630         |
| 04/01/1989                | 04/30/1989     | 04/30/1989 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 9.332960         |
| 05/01/1989                | 05/31/1989     | 05/31/1989 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 9.416290         |
| 06/01/1989                | 06/30/1989     | 06/30/1989 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 9.499620         |
| 07/01/1989                | 07/31/1989     | 07/31/1989 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 9.582950         |
| 08/01/1989                | 08/31/1989     | 08/31/1989 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 9.666280         |
| 09/01/1989                | 09/30/1989     | 09/30/1989 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 9.749610         |

| Calculation Name: KUSPTST |            |                |   |           |            |          |            |             |                  |
|---------------------------|------------|----------------|---|-----------|------------|----------|------------|-------------|------------------|
| Plan Name: KUSP           |            |                |   |           |            |          |            |             |                  |
| Employee                  |            | Lewis, Douglas |   | Calc Date | 09/05/2000 | BCD Dt   | 06/29/2012 | Reason Code | TV-Deferred Pymt |
| Social Security           |            | 058-39-2799    |   | Calc Time | 15:11:02   | LS Dt    | 06/29/2012 | Event Date  | 06/30/2007       |
| 10/01/1989                | 10/31/1989 | 10/31/1989     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 9.832940         |
| 11/01/1989                | 11/30/1989 | 11/30/1989     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 9.916270         |
| 12/01/1989                | 12/31/1989 | 12/31/1989     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 9.999600         |
| 01/01/1990                | 01/31/1990 | 01/31/1990     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 10.082930        |
| 02/01/1990                | 02/28/1990 | 02/28/1990     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 10.166260        |
| 03/01/1990                | 03/31/1990 | 03/31/1990     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 10.249590        |
| 04/01/1990                | 04/30/1990 | 04/30/1990     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 10.332920        |
| 05/01/1990                | 05/31/1990 | 05/31/1990     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 10.416250        |
| 06/01/1990                | 06/30/1990 | 06/30/1990     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 10.499580        |
| 07/01/1990                | 07/31/1990 | 07/31/1990     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 10.582910        |
| 08/01/1990                | 08/31/1990 | 08/31/1990     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 10.666240        |
| 09/01/1990                | 09/30/1990 | 09/30/1990     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 10.749570        |
| 10/01/1990                | 10/31/1990 | 10/31/1990     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 10.832900        |
| 11/01/1990                | 11/30/1990 | 11/30/1990     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 10.916230        |
| 12/01/1990                | 12/31/1990 | 12/31/1990     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 10.999560        |
| 01/01/1991                | 01/31/1991 | 01/31/1991     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 11.082890        |
| 02/01/1991                | 02/28/1991 | 02/28/1991     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 11.166220        |
| 03/01/1991                | 03/31/1991 | 03/31/1991     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 11.249550        |
| 04/01/1991                | 04/30/1991 | 04/30/1991     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 11.332880        |
| 05/01/1991                | 05/31/1991 | 05/31/1991     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 11.416210        |
| 06/01/1991                | 06/30/1991 | 06/30/1991     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 11.499540        |
| 07/01/1991                | 07/31/1991 | 07/31/1991     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 11.582870        |
| 08/01/1991                | 08/31/1991 | 08/31/1991     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 11.666200        |
| 09/01/1991                | 09/30/1991 | 09/30/1991     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 11.749530        |
| 10/01/1991                | 10/31/1991 | 10/31/1991     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 11.832860        |
| 11/01/1991                | 11/30/1991 | 11/30/1991     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 11.916190        |
| 12/01/1991                | 12/31/1991 | 12/31/1991     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 11.999520        |
| 01/01/1992                | 01/31/1992 | 01/31/1992     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 12.082850        |
| 02/01/1992                | 02/29/1992 | 02/29/1992     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 12.166180        |
| 03/01/1992                | 03/31/1992 | 03/31/1992     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 12.249510        |
| 04/01/1992                | 04/30/1992 | 04/30/1992     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 12.332840        |
| 05/01/1992                | 05/31/1992 | 05/31/1992     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 12.416170        |
| 06/01/1992                | 06/30/1992 | 06/30/1992     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 12.499500        |
| 07/01/1992                | 07/31/1992 | 07/31/1992     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 12.582830        |
| 08/01/1992                | 08/31/1992 | 08/31/1992     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 12.666160        |
| 09/01/1992                | 09/30/1992 | 09/30/1992     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 12.749490        |
| 10/01/1992                | 10/31/1992 | 10/31/1992     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 12.832820        |
| 11/01/1992                | 11/30/1992 | 11/30/1992     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 12.916150        |
| 12/01/1992                | 12/31/1992 | 12/31/1992     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 12.999480        |
| 01/01/1993                | 01/31/1993 | 01/31/1993     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 13.082810        |
| 02/01/1993                | 02/28/1993 | 02/28/1993     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 13.166140        |
| 03/01/1993                | 03/31/1993 | 03/31/1993     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 13.249470        |
| 04/01/1993                | 04/30/1993 | 04/30/1993     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 13.332800        |
| 05/01/1993                | 05/31/1993 | 05/31/1993     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 13.416130        |
| 06/01/1993                | 06/30/1993 | 06/30/1993     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 13.499460        |
| 07/01/1993                | 07/31/1993 | 07/31/1993     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 13.582790        |
| 08/01/1993                | 08/31/1993 | 08/31/1993     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 13.666120        |
| 09/01/1993                | 09/30/1993 | 09/30/1993     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 13.749450        |
| 10/01/1993                | 10/31/1993 | 10/31/1993     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 13.832780        |
| 11/01/1993                | 11/30/1993 | 11/30/1993     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 13.916110        |
| 12/01/1993                | 12/31/1993 | 12/31/1993     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 13.999440        |
| 01/01/1994                | 01/31/1994 | 01/31/1994     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 14.082770        |
| 02/01/1994                | 02/28/1994 | 02/28/1994     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 14.166100        |
| 03/01/1994                | 03/31/1994 | 03/31/1994     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 14.249430        |
| 04/01/1994                | 04/30/1994 | 04/30/1994     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 14.332760        |
| 05/01/1994                | 05/31/1994 | 05/31/1994     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 14.416090        |
| 06/01/1994                | 06/30/1994 | 06/30/1994     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 14.499420        |
| 07/01/1994                | 07/31/1994 | 07/31/1994     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 14.582750        |
| 08/01/1994                | 08/31/1994 | 08/31/1994     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 14.666080        |
| 09/01/1994                | 09/30/1994 | 09/30/1994     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 14.749410        |
| 10/01/1994                | 10/31/1994 | 10/31/1994     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 14.832740        |
| 11/01/1994                | 11/30/1994 | 11/30/1994     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 14.916070        |
| 12/01/1994                | 12/31/1994 | 12/31/1994     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 14.999400        |
| 01/01/1995                | 01/31/1995 | 01/31/1995     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 15.082730        |
| 02/01/1995                | 02/28/1995 | 02/28/1995     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 15.166060        |
| 03/01/1995                | 03/31/1995 | 03/31/1995     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 15.249390        |
| 04/01/1995                | 04/30/1995 | 04/30/1995     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 15.332720        |
| 05/01/1995                | 05/31/1995 | 05/31/1995     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 15.416050        |
| 06/01/1995                | 06/30/1995 | 06/30/1995     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 15.499380        |
| 07/01/1995                | 07/31/1995 | 07/31/1995     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 15.582710        |

Calculation Name: KUSPTST  
Plan Name: KUSP

| Employee        |            | Lewis, Douglas |   | Calc Date | 09/05/2000 | BCD Dt   | 06/29/2012 | Reason Code | TV-Deferred Pymt |
|-----------------|------------|----------------|---|-----------|------------|----------|------------|-------------|------------------|
| Social Security |            | 058-39-2799    |   | Calc Time | 15:11:02   | LS Dt    | 06/29/2012 | Event Date  | 06/30/2007       |
| 08/01/1995      | 08/31/1995 | 08/31/1995     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 15.666040        |
| 09/01/1995      | 09/30/1995 | 09/30/1995     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 15.749370        |
| 10/01/1995      | 10/31/1995 | 10/31/1995     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 15.832700        |
| 11/01/1995      | 11/30/1995 | 11/30/1995     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 15.916030        |
| 12/01/1995      | 12/31/1995 | 12/31/1995     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 15.999360        |
| 01/01/1996      | 01/31/1996 | 01/31/1996     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 16.082690        |
| 02/01/1996      | 02/29/1996 | 02/29/1996     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 16.166020        |
| 03/01/1996      | 03/31/1996 | 03/31/1996     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 16.249350        |
| 04/01/1996      | 04/30/1996 | 04/30/1996     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 16.332680        |
| 05/01/1996      | 05/31/1996 | 05/31/1996     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 16.416010        |
| 06/01/1996      | 06/30/1996 | 06/30/1996     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 16.499340        |
| 07/01/1996      | 07/31/1996 | 07/31/1996     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 16.582670        |
| 08/01/1996      | 08/31/1996 | 08/31/1996     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 16.666000        |
| 09/01/1996      | 09/30/1996 | 09/30/1996     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 16.749330        |
| 10/01/1996      | 10/31/1996 | 10/31/1996     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 16.832660        |
| 11/01/1996      | 11/30/1996 | 11/30/1996     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 16.915990        |
| 12/01/1996      | 12/31/1996 | 12/31/1996     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 16.999320        |
| 01/01/1997      | 01/31/1997 | 01/31/1997     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 17.082650        |
| 02/01/1997      | 02/28/1997 | 02/28/1997     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 17.165980        |
| 03/01/1997      | 03/31/1997 | 03/31/1997     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 17.249310        |
| 04/01/1997      | 04/30/1997 | 04/30/1997     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 17.332640        |
| 05/01/1997      | 05/31/1997 | 05/31/1997     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 17.415970        |
| 06/01/1997      | 06/30/1997 | 06/30/1997     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 17.499300        |
| 07/01/1997      | 07/31/1997 | 07/31/1997     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 17.582630        |
| 08/01/1997      | 08/31/1997 | 08/31/1997     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 17.665960        |
| 09/01/1997      | 09/30/1997 | 09/30/1997     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 17.749290        |
| 10/01/1997      | 10/31/1997 | 10/31/1997     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 17.832620        |
| 11/01/1997      | 11/30/1997 | 11/30/1997     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 17.915950        |
| 12/01/1997      | 12/31/1997 | 12/31/1997     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 17.999280        |
| 01/01/1998      | 01/31/1998 | 01/31/1998     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 18.082610        |
| 02/01/1998      | 02/28/1998 | 02/28/1998     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 18.165940        |
| 03/01/1998      | 03/31/1998 | 03/31/1998     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 18.249270        |
| 04/01/1998      | 04/30/1998 | 04/30/1998     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 18.332600        |
| 05/01/1998      | 05/31/1998 | 05/31/1998     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 18.415930        |
| 06/01/1998      | 06/30/1998 | 06/30/1998     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 18.499260        |
| 07/01/1998      | 07/31/1998 | 07/31/1998     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 18.582590        |
| 08/01/1998      | 08/31/1998 | 08/31/1998     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 18.665920        |
| 09/01/1998      | 09/30/1998 | 09/30/1998     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 18.749250        |
| 10/01/1998      | 10/31/1998 | 10/31/1998     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 18.832580        |
| 11/01/1998      | 11/30/1998 | 11/30/1998     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 18.915910        |
| 12/01/1998      | 12/31/1998 | 12/31/1998     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 18.999240        |
| 01/01/1999      | 01/31/1999 | 01/31/1999     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 19.082570        |
| 02/01/1999      | 02/28/1999 | 02/28/1999     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 19.165900        |
| 03/01/1999      | 03/31/1999 | 03/31/1999     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 19.249230        |
| 04/01/1999      | 04/30/1999 | 04/30/1999     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 19.332560        |
| 05/01/1999      | 05/31/1999 | 05/31/1999     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 19.415890        |
| 06/01/1999      | 06/30/1999 | 06/30/1999     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 19.499220        |
| 07/01/1999      | 07/31/1999 | 07/31/1999     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 19.582550        |
| 08/01/1999      | 08/31/1999 | 08/31/1999     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 19.665880        |
| 09/01/1999      | 09/30/1999 | 09/30/1999     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 19.749210        |
| 10/01/1999      | 10/31/1999 | 10/31/1999     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 19.832540        |
| 11/01/1999      | 11/30/1999 | 11/30/1999     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 19.915870        |
| 12/01/1999      | 12/31/1999 | 12/31/1999     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 19.999200        |
| 01/01/2000      | 01/31/2000 | 01/31/2000     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 20.082530        |
| 02/01/2000      | 02/29/2000 | 02/29/2000     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 20.165860        |
| 03/01/2000      | 03/31/2000 | 03/31/2000     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 20.249190        |
| 04/01/2000      | 04/30/2000 | 04/30/2000     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 20.332520        |
| 05/01/2000      | 05/31/2000 | 05/31/2000     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 20.415850        |
| 06/01/2000      | 06/30/2000 | 06/30/2000     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 20.499180        |
| 07/01/2000      | 07/31/2000 | 07/31/2000     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 20.582510        |
| 08/01/2000      | 08/31/2000 | 08/31/2000     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 20.665840        |
| 09/01/2000      | 09/30/2000 | 09/30/2000     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 20.749170        |
| 10/01/2000      | 10/31/2000 | 10/31/2000     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 20.832500        |
| 11/01/2000      | 11/30/2000 | 11/30/2000     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 20.915830        |
| 12/01/2000      | 12/31/2000 | 12/31/2000     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 20.999160        |
| 01/01/2001      | 01/31/2001 | 01/31/2001     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 21.082490        |
| 02/01/2001      | 02/28/2001 | 02/28/2001     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 21.165820        |
| 03/01/2001      | 03/31/2001 | 03/31/2001     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 21.249150        |
| 04/01/2001      | 04/30/2001 | 04/30/2001     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 21.332480        |
| 05/01/2001      | 05/31/2001 | 05/31/2001     | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 21.415810        |

| Calculation Name: KUSPTTEST |                |            |   |           |            |          |            |             |                  |
|-----------------------------|----------------|------------|---|-----------|------------|----------|------------|-------------|------------------|
| Plan Name: KUSP             |                |            |   |           |            |          |            |             |                  |
| Employee                    | Lewis, Douglas |            |   | Calc Date | 09/05/2000 | BCD Dt   | 06/29/2012 | Reason Code | TV-Deferred Pymt |
| Social Security             | 058-39-2799    |            |   | Calc Time | 15:11:02   | LS Dt    | 06/29/2012 | Event Date  | 06/30/2007       |
| 06/01/2001                  | 06/30/2001     | 06/30/2001 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 21.499140        |
| 07/01/2001                  | 07/31/2001     | 07/31/2001 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 21.582470        |
| 08/01/2001                  | 08/31/2001     | 08/31/2001 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 21.665800        |
| 09/01/2001                  | 09/30/2001     | 09/30/2001 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 21.749130        |
| 10/01/2001                  | 10/31/2001     | 10/31/2001 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 21.832460        |
| 11/01/2001                  | 11/30/2001     | 11/30/2001 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 21.915790        |
| 12/01/2001                  | 12/31/2001     | 12/31/2001 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 21.999120        |
| 01/01/2002                  | 01/31/2002     | 01/31/2002 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 22.082450        |
| 02/01/2002                  | 02/28/2002     | 02/28/2002 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 22.165780        |
| 03/01/2002                  | 03/31/2002     | 03/31/2002 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 22.249110        |
| 04/01/2002                  | 04/30/2002     | 04/30/2002 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 22.332440        |
| 05/01/2002                  | 05/31/2002     | 05/31/2002 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 22.415770        |
| 06/01/2002                  | 06/30/2002     | 06/30/2002 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 22.499100        |
| 07/01/2002                  | 07/31/2002     | 07/31/2002 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 22.582430        |
| 08/01/2002                  | 08/31/2002     | 08/31/2002 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 22.665760        |
| 09/01/2002                  | 09/30/2002     | 09/30/2002 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 22.749090        |
| 10/01/2002                  | 10/31/2002     | 10/31/2002 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 22.832420        |
| 11/01/2002                  | 11/30/2002     | 11/30/2002 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 22.915750        |
| 12/01/2002                  | 12/31/2002     | 12/31/2002 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 22.999080        |
| 01/01/2003                  | 01/31/2003     | 01/31/2003 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 23.082410        |
| 02/01/2003                  | 02/28/2003     | 02/28/2003 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 23.165740        |
| 03/01/2003                  | 03/31/2003     | 03/31/2003 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 23.249070        |
| 04/01/2003                  | 04/30/2003     | 04/30/2003 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 23.332400        |
| 05/01/2003                  | 05/31/2003     | 05/31/2003 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 23.415730        |
| 06/01/2003                  | 06/30/2003     | 06/30/2003 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 23.499060        |
| 07/01/2003                  | 07/31/2003     | 07/31/2003 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 23.582390        |
| 08/01/2003                  | 08/31/2003     | 08/31/2003 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 23.665720        |
| 09/01/2003                  | 09/30/2003     | 09/30/2003 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 23.749050        |
| 10/01/2003                  | 10/31/2003     | 10/31/2003 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 23.832380        |
| 11/01/2003                  | 11/30/2003     | 11/30/2003 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 23.915710        |
| 12/01/2003                  | 12/31/2003     | 12/31/2003 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 23.999040        |
| 01/01/2004                  | 01/31/2004     | 01/31/2004 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 24.082370        |
| 02/01/2004                  | 02/29/2004     | 02/29/2004 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 24.165700        |
| 03/01/2004                  | 03/31/2004     | 03/31/2004 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 24.249030        |
| 04/01/2004                  | 04/30/2004     | 04/30/2004 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 24.332360        |
| 05/01/2004                  | 05/31/2004     | 05/31/2004 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 24.415690        |
| 06/01/2004                  | 06/30/2004     | 06/30/2004 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 24.499020        |
| 07/01/2004                  | 07/31/2004     | 07/31/2004 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 24.582350        |
| 08/01/2004                  | 08/31/2004     | 08/31/2004 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 24.665680        |
| 09/01/2004                  | 09/30/2004     | 09/30/2004 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 24.749010        |
| 10/01/2004                  | 10/31/2004     | 10/31/2004 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 24.832340        |
| 11/01/2004                  | 11/30/2004     | 11/30/2004 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 24.915670        |
| 12/01/2004                  | 12/31/2004     | 12/31/2004 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 24.999000        |
| 01/01/2005                  | 01/31/2005     | 01/31/2005 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 25.082330        |
| 02/01/2005                  | 02/28/2005     | 02/28/2005 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 25.165660        |
| 03/01/2005                  | 03/31/2005     | 03/31/2005 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 25.248990        |
| 04/01/2005                  | 04/30/2005     | 04/30/2005 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 25.332320        |
| 05/01/2005                  | 05/31/2005     | 05/31/2005 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 25.415650        |
| 06/01/2005                  | 06/30/2005     | 06/30/2005 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 25.498980        |
| 07/01/2005                  | 07/31/2005     | 07/31/2005 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 25.582310        |
| 08/01/2005                  | 08/31/2005     | 08/31/2005 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 25.665640        |
| 09/01/2005                  | 09/30/2005     | 09/30/2005 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 25.748970        |
| 10/01/2005                  | 10/31/2005     | 10/31/2005 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 25.832300        |
| 11/01/2005                  | 11/30/2005     | 11/30/2005 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 25.915630        |
| 12/01/2005                  | 12/31/2005     | 12/31/2005 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 25.998960        |
| 01/01/2006                  | 01/31/2006     | 01/31/2006 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 26.082290        |
| 02/01/2006                  | 02/28/2006     | 02/28/2006 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 26.165620        |
| 03/01/2006                  | 03/31/2006     | 03/31/2006 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 26.248950        |
| 04/01/2006                  | 04/30/2006     | 04/30/2006 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 26.332280        |
| 05/01/2006                  | 05/31/2006     | 05/31/2006 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 26.415610        |
| 06/01/2006                  | 06/30/2006     | 06/30/2006 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 26.498940        |
| 07/01/2006                  | 07/31/2006     | 07/31/2006 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 26.582270        |
| 08/01/2006                  | 08/31/2006     | 08/31/2006 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 26.665600        |
| 09/01/2006                  | 09/30/2006     | 09/30/2006 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 26.748930        |
| 10/01/2006                  | 10/31/2006     | 10/31/2006 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 26.832260        |
| 11/01/2006                  | 11/30/2006     | 11/30/2006 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 26.915590        |
| 12/01/2006                  | 12/31/2006     | 12/31/2006 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 26.998920        |
| 01/01/2007                  | 01/31/2007     | 01/31/2007 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 27.082250        |
| 02/01/2007                  | 02/28/2007     | 02/28/2007 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 27.165580        |
| 03/01/2007                  | 03/31/2007     | 03/31/2007 | 0 | 0.000000  | 0.000000   | 0.083330 | 0.083330   | 0.000000    | 27.248910        |

|                           |               |  |  |           |            |        |            |             |                  |
|---------------------------|---------------|--|--|-----------|------------|--------|------------|-------------|------------------|
| Calculation Name: KUSPTST |               |  |  |           |            |        |            |             |                  |
| Plan Name: KUSP           |               |  |  |           |            |        |            |             |                  |
| Employee                  | Lewis,Douglas |  |  | Calc Date | 09/05/2000 | BCD Dt | 06/29/2012 | Reason Code | TV-Deferred Pymt |
| Social Security           | 058-39-2799   |  |  | Calc Time | 15:11:02   | LS Dt  | 06/29/2012 | Event Date  | 06/30/2007       |

|            |            |            |   |          |          |          |          |          |           |
|------------|------------|------------|---|----------|----------|----------|----------|----------|-----------|
| 04/01/2007 | 04/30/2007 | 04/30/2007 | 0 | 0.000000 | 0.000000 | 0.083330 | 0.083330 | 0.000000 | 27.332240 |
| 05/01/2007 | 05/31/2007 | 05/31/2007 | 0 | 0.000000 | 0.000000 | 0.083330 | 0.083330 | 0.000000 | 27.415570 |
| 06/01/2007 | 06/30/2007 | 06/30/2007 | 0 | 0.000000 | 0.000000 | 0.083330 | 0.083330 | 0.000000 | 27.498900 |

|                                               |                 |            |       |                   |                    |                   |                    |                    |                     |
|-----------------------------------------------|-----------------|------------|-------|-------------------|--------------------|-------------------|--------------------|--------------------|---------------------|
| Splan Vested Service                          |                 |            |       |                   |                    |                   |                    |                    |                     |
| 27.416670 Years as of Event Date (06/30/2007) |                 |            |       |                   |                    |                   |                    |                    |                     |
| Period Start                                  | Process Through | Period End | Hours | Breaks for Period | Accumulated Breaks | Service w/ Breaks | Service w/o Breaks | Service Adjustment | Accumulated Service |
| 02/01/1980                                    | 12/31/1980      | 12/31/1980 | 0     | 0.000000          | 0.000000           | 0.916670          | 0.916670           | 0.000000           | 0.916670            |
| 01/01/1981                                    | 12/31/1981      | 12/31/1981 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 1.916670            |
| 01/01/1982                                    | 12/31/1982      | 12/31/1982 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 2.916670            |
| 01/01/1983                                    | 12/31/1983      | 12/31/1983 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 3.916670            |
| 01/01/1984                                    | 12/31/1984      | 12/31/1984 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 4.916670            |
| 01/01/1985                                    | 12/31/1985      | 12/31/1985 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 5.916670            |
| 01/01/1986                                    | 12/31/1986      | 12/31/1986 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 6.916670            |
| 01/01/1987                                    | 12/31/1987      | 12/31/1987 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 7.916670            |
| 01/01/1988                                    | 12/31/1988      | 12/31/1988 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 8.916670            |
| 01/01/1989                                    | 12/31/1989      | 12/31/1989 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 9.916670            |
| 01/01/1990                                    | 12/31/1990      | 12/31/1990 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 10.916670           |
| 01/01/1991                                    | 12/31/1991      | 12/31/1991 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 11.916670           |
| 01/01/1992                                    | 12/31/1992      | 12/31/1992 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 12.916670           |
| 01/01/1993                                    | 12/31/1993      | 12/31/1993 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 13.916670           |
| 01/01/1994                                    | 12/31/1994      | 12/31/1994 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 14.916670           |
| 01/01/1995                                    | 12/31/1995      | 12/31/1995 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 15.916670           |
| 01/01/1996                                    | 12/31/1996      | 12/31/1996 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 16.916670           |
| 01/01/1997                                    | 12/31/1997      | 12/31/1997 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 17.916670           |
| 01/01/1998                                    | 12/31/1998      | 12/31/1998 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 18.916670           |
| 01/01/1999                                    | 12/31/1999      | 12/31/1999 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 19.916670           |
| 01/01/2000                                    | 12/31/2000      | 12/31/2000 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 20.916670           |
| 01/01/2001                                    | 12/31/2001      | 12/31/2001 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 21.916670           |
| 01/01/2002                                    | 12/31/2002      | 12/31/2002 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 22.916670           |
| 01/01/2003                                    | 12/31/2003      | 12/31/2003 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 23.916670           |
| 01/01/2004                                    | 12/31/2004      | 12/31/2004 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 24.916670           |
| 01/01/2005                                    | 12/31/2005      | 12/31/2005 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 25.916670           |
| 01/01/2006                                    | 12/31/2006      | 12/31/2006 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 26.916670           |
| 01/01/2007                                    | 06/30/2007      | 06/30/2007 | 0     | 0.000000          | 0.000000           | 0.500000          | 0.500000           | 0.000000           | 27.416670           |

|                                               |                 |            |       |                   |                    |                   |                    |                    |                     |
|-----------------------------------------------|-----------------|------------|-------|-------------------|--------------------|-------------------|--------------------|--------------------|---------------------|
| Splan Vested Service 7/1/85                   |                 |            |       |                   |                    |                   |                    |                    |                     |
| 27.500000 Years as of Event Date (06/30/2007) |                 |            |       |                   |                    |                   |                    |                    |                     |
| Period Start                                  | Process Through | Period End | Hours | Breaks for Period | Accumulated Breaks | Service w/ Breaks | Service w/o Breaks | Service Adjustment | Accumulated Service |
| 01/01/1980                                    | 12/31/1980      | 12/31/1980 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 1.000000            |
| 01/01/1981                                    | 12/31/1981      | 12/31/1981 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 2.000000            |
| 01/01/1982                                    | 12/31/1982      | 12/31/1982 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 3.000000            |
| 01/01/1983                                    | 12/31/1983      | 12/31/1983 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 4.000000            |
| 01/01/1984                                    | 12/31/1984      | 12/31/1984 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 5.000000            |
| 01/01/1985                                    | 12/31/1985      | 12/31/1985 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 6.000000            |
| 01/01/1986                                    | 12/31/1986      | 12/31/1986 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 7.000000            |
| 01/01/1987                                    | 12/31/1987      | 12/31/1987 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 8.000000            |
| 01/01/1988                                    | 12/31/1988      | 12/31/1988 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 9.000000            |
| 01/01/1989                                    | 12/31/1989      | 12/31/1989 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 10.000000           |
| 01/01/1990                                    | 12/31/1990      | 12/31/1990 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 11.000000           |
| 01/01/1991                                    | 12/31/1991      | 12/31/1991 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 12.000000           |
| 01/01/1992                                    | 12/31/1992      | 12/31/1992 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 13.000000           |
| 01/01/1993                                    | 12/31/1993      | 12/31/1993 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 14.000000           |
| 01/01/1994                                    | 12/31/1994      | 12/31/1994 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 15.000000           |
| 01/01/1995                                    | 12/31/1995      | 12/31/1995 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 16.000000           |
| 01/01/1996                                    | 12/31/1996      | 12/31/1996 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 17.000000           |
| 01/01/1997                                    | 12/31/1997      | 12/31/1997 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 18.000000           |
| 01/01/1998                                    | 12/31/1998      | 12/31/1998 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 19.000000           |
| 01/01/1999                                    | 12/31/1999      | 12/31/1999 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 20.000000           |
| 01/01/2000                                    | 12/31/2000      | 12/31/2000 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 21.000000           |
| 01/01/2001                                    | 12/31/2001      | 12/31/2001 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 22.000000           |
| 01/01/2002                                    | 12/31/2002      | 12/31/2002 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 23.000000           |
| 01/01/2003                                    | 12/31/2003      | 12/31/2003 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 24.000000           |
| 01/01/2004                                    | 12/31/2004      | 12/31/2004 | 0     | 0.000000          | 0.000000           | 1.000000          | 1.000000           | 0.000000           | 25.000000           |

| Calculation Name: KUSPTST |            |               |   |           |            |          |            |             |                  |
|---------------------------|------------|---------------|---|-----------|------------|----------|------------|-------------|------------------|
| Plan Name: KUSP           |            |               |   |           |            |          |            |             |                  |
| Employee                  |            | Lewis,Douglas |   | Calc Date | 09/05/2000 | BCD Dt   | 06/29/2012 | Reason Code | TV-Deferred Pymt |
| Social Security           |            | 058-39-2799   |   | Calc Time | 15:11:02   | LS Dt    | 06/29/2012 | Event Date  | 06/30/2007       |
| 01/01/2005                | 12/31/2005 | 12/31/2005    | 0 | 0.000000  | 0.000000   | 1.000000 | 1.000000   | 0.000000    | 26.000000        |
| 01/01/2006                | 12/31/2006 | 12/31/2006    | 0 | 0.000000  | 0.000000   | 1.000000 | 1.000000   | 0.000000    | 27.000000        |
| 01/01/2007                | 06/30/2007 | 06/30/2007    | 0 | 0.000000  | 0.000000   | 0.500000 | 0.500000   | 0.000000    | 27.500000        |

Final Average Earnings

FAE for KU 415 Limits \$21,666.66

| Start Date | Stop Date  | Last Process Date | Projected Y/N | Actual Earnings | Generated Earnings | Adjusted Earnings | Portion of Earnings Used |
|------------|------------|-------------------|---------------|-----------------|--------------------|-------------------|--------------------------|
| 07/01/2002 | 07/31/2002 | 07/31/2002        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 08/01/2002 | 08/31/2002 | 08/31/2002        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 09/01/2002 | 09/30/2002 | 09/30/2002        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 10/01/2002 | 10/31/2002 | 10/31/2002        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 11/01/2002 | 11/30/2002 | 11/30/2002        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 12/01/2002 | 12/31/2002 | 12/31/2002        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 01/01/2003 | 01/31/2003 | 01/31/2003        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 02/01/2003 | 02/28/2003 | 02/28/2003        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 03/01/2003 | 03/31/2003 | 03/31/2003        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 04/01/2003 | 04/30/2003 | 04/30/2003        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 05/01/2003 | 05/31/2003 | 05/31/2003        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 06/01/2003 | 06/30/2003 | 06/30/2003        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 07/01/2003 | 07/31/2003 | 07/31/2003        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 08/01/2003 | 08/31/2003 | 08/31/2003        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 09/01/2003 | 09/30/2003 | 09/30/2003        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 10/01/2003 | 10/31/2003 | 10/31/2003        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 11/01/2003 | 11/30/2003 | 11/30/2003        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 12/01/2003 | 12/31/2003 | 12/31/2003        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 01/01/2004 | 01/31/2004 | 01/31/2004        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 02/01/2004 | 02/29/2004 | 02/29/2004        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 03/01/2004 | 03/31/2004 | 03/31/2004        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 04/01/2004 | 04/30/2004 | 04/30/2004        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 05/01/2004 | 05/31/2004 | 05/31/2004        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 06/01/2004 | 06/30/2004 | 06/30/2004        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 07/01/2004 | 07/31/2004 | 07/31/2004        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 08/01/2004 | 08/31/2004 | 08/31/2004        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 09/01/2004 | 09/30/2004 | 09/30/2004        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 10/01/2004 | 10/31/2004 | 10/31/2004        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 11/01/2004 | 11/30/2004 | 11/30/2004        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 12/01/2004 | 12/31/2004 | 12/31/2004        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 01/01/2005 | 01/31/2005 | 01/31/2005        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 02/01/2005 | 02/28/2005 | 02/28/2005        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 03/01/2005 | 03/31/2005 | 03/31/2005        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 04/01/2005 | 04/30/2005 | 04/30/2005        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 05/01/2005 | 05/31/2005 | 05/31/2005        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 06/01/2005 | 06/30/2005 | 06/30/2005        | P             | 0.00            | 0.00               | 21666.66          | 1                        |
| 07/01/2005 | 07/31/2005 | 07/31/2005        | P             | 0.00            | 0.00               | 21666.66          | 0                        |
| 08/01/2005 | 08/31/2005 | 08/31/2005        | P             | 0.00            | 0.00               | 21666.66          | 0                        |
| 09/01/2005 | 09/30/2005 | 09/30/2005        | P             | 0.00            | 0.00               | 21666.66          | 0                        |
| 10/01/2005 | 10/31/2005 | 10/31/2005        | P             | 0.00            | 0.00               | 21666.66          | 0                        |
| 11/01/2005 | 11/30/2005 | 11/30/2005        | P             | 0.00            | 0.00               | 21666.66          | 0                        |
| 12/01/2005 | 12/31/2005 | 12/31/2005        | P             | 0.00            | 0.00               | 21666.66          | 0                        |
| 01/01/2006 | 01/31/2006 | 01/31/2006        | P             | 0.00            | 0.00               | 21666.66          | 0                        |
| 02/01/2006 | 02/28/2006 | 02/28/2006        | P             | 0.00            | 0.00               | 21666.66          | 0                        |
| 03/01/2006 | 03/31/2006 | 03/31/2006        | P             | 0.00            | 0.00               | 21666.66          | 0                        |
| 04/01/2006 | 04/30/2006 | 04/30/2006        | P             | 0.00            | 0.00               | 21666.66          | 0                        |
| 05/01/2006 | 05/31/2006 | 05/31/2006        | P             | 0.00            | 0.00               | 21666.66          | 0                        |
| 06/01/2006 | 06/30/2006 | 06/30/2006        | P             | 0.00            | 0.00               | 21666.66          | 0                        |
| 07/01/2006 | 07/31/2006 | 07/31/2006        | P             | 0.00            | 0.00               | 21666.66          | 0                        |
| 08/01/2006 | 08/31/2006 | 08/31/2006        | P             | 0.00            | 0.00               | 21666.66          | 0                        |
| 09/01/2006 | 09/30/2006 | 09/30/2006        | P             | 0.00            | 0.00               | 21666.66          | 0                        |
| 10/01/2006 | 10/31/2006 | 10/31/2006        | P             | 0.00            | 0.00               | 21666.66          | 0                        |
| 11/01/2006 | 11/30/2006 | 11/30/2006        | P             | 0.00            | 0.00               | 21666.66          | 0                        |
| 12/01/2006 | 12/31/2006 | 12/31/2006        | P             | 0.00            | 0.00               | 21666.66          | 0                        |

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Calculation Name: KUSPTEST  
Plan Name: KUSP

Employee            Lewis,Douglas            Calc Date 09/05/2000            BCD Dt 06/29/2012            Reason Code            TV-Deferred Pymt  
Social Security    058-39-2799            Calc Time 15:11:02            LS Dt 06/29/2012            Event Date            06/30/2007

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|            |            |            |   |      |      |          |   |
|------------|------------|------------|---|------|------|----------|---|
| 01/01/2007 | 01/31/2007 | 01/31/2007 | P | 0.00 | 0.00 | 21666.66 | 0 |
| 02/01/2007 | 02/28/2007 | 02/28/2007 | P | 0.00 | 0.00 | 21666.66 | 0 |
| 03/01/2007 | 03/31/2007 | 03/31/2007 | P | 0.00 | 0.00 | 21666.66 | 0 |
| 04/01/2007 | 04/30/2007 | 04/30/2007 | P | 0.00 | 0.00 | 21666.66 | 0 |
| 05/01/2007 | 05/31/2007 | 05/31/2007 | P | 0.00 | 0.00 | 21666.66 | 0 |
| 06/01/2007 | 06/30/2007 | 06/30/2007 | P | 0.00 | 0.00 | 21666.66 | 0 |

Splan high 5 FAE F

\$14,166.67

| Start Date | Stop Date  | Last<br>Process Date | Projected Y/N | Actual<br>Earnings | Generated<br>Earnings | Adjusted<br>Earnings | Portion of<br>Earnings Used |
|------------|------------|----------------------|---------------|--------------------|-----------------------|----------------------|-----------------------------|
| -----      | -----      | -----                | -----         | -----              | -----                 | -----                | -----                       |
| 07/01/1997 | 07/31/1997 | 07/31/1997           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 08/01/1997 | 08/31/1997 | 08/31/1997           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 09/01/1997 | 09/30/1997 | 09/30/1997           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 10/01/1997 | 10/31/1997 | 10/31/1997           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 11/01/1997 | 11/30/1997 | 11/30/1997           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 12/01/1997 | 12/31/1997 | 12/31/1997           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 01/01/1998 | 01/31/1998 | 01/31/1998           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 02/01/1998 | 02/28/1998 | 02/28/1998           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 03/01/1998 | 03/31/1998 | 03/31/1998           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 04/01/1998 | 04/30/1998 | 04/30/1998           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 05/01/1998 | 05/31/1998 | 05/31/1998           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 06/01/1998 | 06/30/1998 | 06/30/1998           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 07/01/1998 | 07/31/1998 | 07/31/1998           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 08/01/1998 | 08/31/1998 | 08/31/1998           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 09/01/1998 | 09/30/1998 | 09/30/1998           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 10/01/1998 | 10/31/1998 | 10/31/1998           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 11/01/1998 | 11/30/1998 | 11/30/1998           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 12/01/1998 | 12/31/1998 | 12/31/1998           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 01/01/1999 | 01/31/1999 | 01/31/1999           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 02/01/1999 | 02/28/1999 | 02/28/1999           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 03/01/1999 | 03/31/1999 | 03/31/1999           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 04/01/1999 | 04/30/1999 | 04/30/1999           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 05/01/1999 | 05/31/1999 | 05/31/1999           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 06/01/1999 | 06/30/1999 | 06/30/1999           |               | 21666.67           | 0.00                  | 13333.33             | 0                           |
| 07/01/1999 | 07/31/1999 | 07/31/1999           |               | 21666.67           | 0.00                  | 13405.41             | 0                           |
| 08/01/1999 | 08/31/1999 | 08/31/1999           |               | 21666.67           | 0.00                  | 13405.41             | 0                           |
| 09/01/1999 | 09/30/1999 | 09/30/1999           |               | 21666.67           | 0.00                  | 13405.41             | 0                           |
| 10/01/1999 | 10/31/1999 | 10/31/1999           |               | 21666.67           | 0.00                  | 13405.41             | 0                           |
| 11/01/1999 | 11/30/1999 | 11/30/1999           |               | 21666.67           | 0.00                  | 13405.41             | 0                           |
| 12/01/1999 | 12/31/1999 | 12/31/1999           |               | 20967.74           | 0.00                  | 12972.97             | 0                           |
| 01/01/2000 | 01/31/2000 | 01/31/2000           |               | 20967.74           | 0.00                  | 12972.97             | 0                           |
| 02/01/2000 | 02/29/2000 | 02/29/2000           | P             | 0.00               | 0.00                  | 13405.40             | 0                           |
| 03/01/2000 | 03/31/2000 | 03/31/2000           | P             | 0.00               | 0.00                  | 13405.40             | 0                           |
| 04/01/2000 | 04/30/2000 | 04/30/2000           | P             | 0.00               | 0.00                  | 13405.40             | 0                           |
| 05/01/2000 | 05/31/2000 | 05/31/2000           | P             | 0.00               | 0.00                  | 13405.40             | 0                           |
| 06/01/2000 | 06/30/2000 | 06/30/2000           | P             | 0.00               | 0.00                  | 13405.40             | 0                           |
| 07/01/2000 | 07/31/2000 | 07/31/2000           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |
| 08/01/2000 | 08/31/2000 | 08/31/2000           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |
| 09/01/2000 | 09/30/2000 | 09/30/2000           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |
| 10/01/2000 | 10/31/2000 | 10/31/2000           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |
| 11/01/2000 | 11/30/2000 | 11/30/2000           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |
| 12/01/2000 | 12/31/2000 | 12/31/2000           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |
| 01/01/2001 | 01/31/2001 | 01/31/2001           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |
| 02/01/2001 | 02/28/2001 | 02/28/2001           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |
| 03/01/2001 | 03/31/2001 | 03/31/2001           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |
| 04/01/2001 | 04/30/2001 | 04/30/2001           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |
| 05/01/2001 | 05/31/2001 | 05/31/2001           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |
| 06/01/2001 | 06/30/2001 | 06/30/2001           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |
| 07/01/2001 | 07/31/2001 | 07/31/2001           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |
| 08/01/2001 | 08/31/2001 | 08/31/2001           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |
| 09/01/2001 | 09/30/2001 | 09/30/2001           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |
| 10/01/2001 | 10/31/2001 | 10/31/2001           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |
| 11/01/2001 | 11/30/2001 | 11/30/2001           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |
| 12/01/2001 | 12/31/2001 | 12/31/2001           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |
| 01/01/2002 | 01/31/2002 | 01/31/2002           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |
| 02/01/2002 | 02/28/2002 | 02/28/2002           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |
| 03/01/2002 | 03/31/2002 | 03/31/2002           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |
| 04/01/2002 | 04/30/2002 | 04/30/2002           | P             | 0.00               | 0.00                  | 14166.67             | 1                           |

PeopleSoft  
CALCULATION WORKSHEET

Report ID: PAT06B

Page No. 12  
Run Date 09/05/2000  
Run Time 15:20:24

Calculation Name: KUSPTST

Plan Name: KUSP

| Employee        | Lewis,Douglas | Calc Date | 09/05/2000 | BCD Dt | 06/29/2012    | Reason Code | TV-Deferred Pymt |
|-----------------|---------------|-----------|------------|--------|---------------|-------------|------------------|
| Social Security | 058-39-2799   | Calc Time | 15:11:02   | LS     | Dt 06/29/2012 | Event Date  | 06/30/2007       |

|            |            |            |   |      |      |          |   |
|------------|------------|------------|---|------|------|----------|---|
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| 06/01/2002 | 06/30/2002 | 06/30/2002 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 07/01/2002 | 07/31/2002 | 07/31/2002 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 08/01/2002 | 08/31/2002 | 08/31/2002 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 09/01/2002 | 09/30/2002 | 09/30/2002 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 10/01/2002 | 10/31/2002 | 10/31/2002 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 11/01/2002 | 11/30/2002 | 11/30/2002 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 12/01/2002 | 12/31/2002 | 12/31/2002 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 01/01/2003 | 01/31/2003 | 01/31/2003 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 02/01/2003 | 02/28/2003 | 02/28/2003 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 03/01/2003 | 03/31/2003 | 03/31/2003 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 04/01/2003 | 04/30/2003 | 04/30/2003 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 05/01/2003 | 05/31/2003 | 05/31/2003 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 06/01/2003 | 06/30/2003 | 06/30/2003 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 07/01/2003 | 07/31/2003 | 07/31/2003 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 08/01/2003 | 08/31/2003 | 08/31/2003 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 09/01/2003 | 09/30/2003 | 09/30/2003 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 10/01/2003 | 10/31/2003 | 10/31/2003 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 11/01/2003 | 11/30/2003 | 11/30/2003 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 12/01/2003 | 12/31/2003 | 12/31/2003 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 01/01/2004 | 01/31/2004 | 01/31/2004 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 02/01/2004 | 02/29/2004 | 02/29/2004 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 03/01/2004 | 03/31/2004 | 03/31/2004 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 04/01/2004 | 04/30/2004 | 04/30/2004 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 05/01/2004 | 05/31/2004 | 05/31/2004 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 06/01/2004 | 06/30/2004 | 06/30/2004 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 07/01/2004 | 07/31/2004 | 07/31/2004 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 08/01/2004 | 08/31/2004 | 08/31/2004 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 09/01/2004 | 09/30/2004 | 09/30/2004 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 10/01/2004 | 10/31/2004 | 10/31/2004 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 11/01/2004 | 11/30/2004 | 11/30/2004 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 12/01/2004 | 12/31/2004 | 12/31/2004 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 01/01/2005 | 01/31/2005 | 01/31/2005 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 02/01/2005 | 02/28/2005 | 02/28/2005 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 03/01/2005 | 03/31/2005 | 03/31/2005 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 04/01/2005 | 04/30/2005 | 04/30/2005 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 05/01/2005 | 05/31/2005 | 05/31/2005 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 06/01/2005 | 06/30/2005 | 06/30/2005 | P | 0.00 | 0.00 | 14166.67 | 1 |
| 07/01/2005 | 07/31/2005 | 07/31/2005 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 08/01/2005 | 08/31/2005 | 08/31/2005 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 09/01/2005 | 09/30/2005 | 09/30/2005 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 10/01/2005 | 10/31/2005 | 10/31/2005 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 11/01/2005 | 11/30/2005 | 11/30/2005 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 12/01/2005 | 12/31/2005 | 12/31/2005 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 01/01/2006 | 01/31/2006 | 01/31/2006 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 02/01/2006 | 02/28/2006 | 02/28/2006 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 03/01/2006 | 03/31/2006 | 03/31/2006 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 04/01/2006 | 04/30/2006 | 04/30/2006 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 05/01/2006 | 05/31/2006 | 05/31/2006 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 06/01/2006 | 06/30/2006 | 06/30/2006 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 07/01/2006 | 07/31/2006 | 07/31/2006 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 08/01/2006 | 08/31/2006 | 08/31/2006 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 09/01/2006 | 09/30/2006 | 09/30/2006 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 10/01/2006 | 10/31/2006 | 10/31/2006 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 11/01/2006 | 11/30/2006 | 11/30/2006 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 12/01/2006 | 12/31/2006 | 12/31/2006 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 01/01/2007 | 01/31/2007 | 01/31/2007 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 02/01/2007 | 02/28/2007 | 02/28/2007 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 03/01/2007 | 03/31/2007 | 03/31/2007 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 04/01/2007 | 04/30/2007 | 04/30/2007 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 05/01/2007 | 05/31/2007 | 05/31/2007 | P | 0.00 | 0.00 | 14166.67 | 0 |
| 06/01/2007 | 06/30/2007 | 06/30/2007 | P | 0.00 | 0.00 | 14166.67 | 0 |

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Calculation Name: KUSPTTEST							
Plan Name: KUSP							
Employee	Lewis,Douglas	Calc Date	09/05/2000	BCD Dt	06/29/2012	Reason Code	TV-Deferred Pymt
Social Security	058-39-2799	Calc Time	15:11:02	LS Dt	06/29/2012	Event Date	06/30/2007

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Vesting

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100% vested as of Event Date (06/30/2007)
100% vested as of Event Date (06/30/2007)

Age Adjustment Factors

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|                             |                              |
|-----------------------------|------------------------------|
| Splan PIA at BCA            | Adjustment Factor = 1.000000 |
| Splan Early/Late adjustment | Adjustment Factor = 1.000000 |

Calculation Name: KUSPTTEST  
Plan Name: KUSP

Employee Lewis,Douglas  
Social Security 058-39-2799

Calc Date 09/05/2000  
Calc Time 15:11:02

BCD Dt 06/29/2012  
LS Dt 06/29/2012

Reason Code  
Event Date

TV-Deferred Pymt  
06/30/2007

Social Security

Splan Social Security

Social Security Retirement Age  
Estimated Social Security Amount at Social Security Retirement Age  
Social Security Benefit Commencement Date  
Estimated Social Security Amount at Social Security Benefit Commencement Date

66 yrs  
\$1,062.50  
06/29/2013  
\$1,062.00

Account Balances

\$138,610.10 Accumulated as of Benefit Commencement Date

| Start Date | End Date   | Beginning Balance | Earnings | Credit for Period | Contribution Rate | Interest for Period | Interest Rate | Adjustment for Period | Interest for Period | Ending Balance |
|------------|------------|-------------------|----------|-------------------|-------------------|---------------------|---------------|-----------------------|---------------------|----------------|
| 1999-01-01 | 1999-01-31 | 0                 | 21666.67 | 1300              | 6                 | 0                   | 0             | 0                     | 0                   | 1300           |
| 1999-02-01 | 1999-02-28 | 1300              | 21666.67 | 1300              | 6                 | 0                   | 0             | 0                     | 0                   | 2600           |
| 1999-03-01 | 1999-03-31 | 2600              | 21666.67 | 1300              | 6                 | 0                   | 0             | 0                     | 0                   | 3900           |
| 1999-04-01 | 1999-04-30 | 3900              | 21666.67 | 1300              | 6                 | 0                   | 0             | 0                     | 0                   | 5200           |
| 1999-05-01 | 1999-05-31 | 5200              | 21666.67 | 1300              | 6                 | 0                   | 0             | 0                     | 0                   | 6500           |
| 1999-06-01 | 1999-06-30 | 6500              | 21666.67 | 1300              | 6                 | 0                   | 0             | 0                     | 0                   | 7800           |
| 1999-07-01 | 1999-07-31 | 7800              | 21666.67 | 1300              | 6                 | 0                   | 0             | 0                     | 0                   | 9100           |
| 1999-08-01 | 1999-08-31 | 9100              | 21666.67 | 1300              | 6                 | 0                   | 0             | 0                     | 0                   | 10400          |
| 1999-09-01 | 1999-09-30 | 10400             | 21666.67 | 1300              | 6                 | 0                   | 0             | 0                     | 0                   | 11700          |
| 1999-10-01 | 1999-10-31 | 11700             | 21666.67 | 1300              | 6                 | 0                   | 0             | 0                     | 0                   | 13000          |
| 1999-11-01 | 1999-11-30 | 13000             | 21666.67 | 1300              | 6                 | 0                   | 0             | 0                     | 0                   | 14300          |
| 1999-12-01 | 1999-12-31 | 14300             | 20967.74 | 1258.06           | 6                 | 0                   | 0             | 0                     | 0                   | 15558.06       |
| 2000-01-01 | 2000-01-31 | 15558.06          | 20967.74 | 1258.06           | 6                 | 6.82                | 0.04          | 0                     | 0                   | 16822.94       |
| 2000-02-01 | 2000-02-29 | 16822.94          | 21666.66 | 1300              | 6                 | 7.35                | 0.04          | 0                     | 0                   | 18130.29       |
| 2000-03-01 | 2000-03-31 | 18130.29          | 21666.66 | 1300              | 6                 | 7.88                | 0.04          | 0                     | 0                   | 19438.17       |
| 2000-04-01 | 2000-04-30 | 19438.17          | 21666.66 | 1300              | 6                 | 8.41                | 0.04          | 0                     | 0                   | 20746.58       |
| 2000-05-01 | 2000-05-31 | 20746.58          | 21666.66 | 1300              | 6                 | 8.94                | 0.04          | 0                     | 0                   | 22055.52       |
| 2000-06-01 | 2000-06-30 | 22055.52          | 21666.66 | 1300              | 6                 | 9.48                | 0.04          | 0                     | 0                   | 23365          |
| 2000-07-01 | 2000-07-31 | 23365             | 21666.66 | 1300              | 6                 | 10.01               | 0.04          | 0                     | 0                   | 24675.01       |
| 2000-08-01 | 2000-08-31 | 24675.01          | 21666.66 | 1300              | 6                 | 10.54               | 0.04          | 0                     | 0                   | 25985.55       |
| 2000-09-01 | 2000-09-30 | 25985.55          | 21666.66 | 1300              | 6                 | 11.07               | 0.04          | 0                     | 0                   | 27296.62       |
| 2000-10-01 | 2000-10-31 | 27296.62          | 21666.66 | 1300              | 6                 | 11.6                | 0.04          | 0                     | 0                   | 28608.22       |
| 2000-11-01 | 2000-11-30 | 28608.22          | 21666.66 | 1300              | 6                 | 12.13               | 0.04          | 0                     | 0                   | 29920.35       |
| 2000-12-01 | 2000-12-31 | 29920.35          | 21666.66 | 1300              | 6                 | 12.67               | 0.04          | 0                     | 0                   | 31233.02       |
| 2001-01-01 | 2001-01-31 | 31233.02          | 21666.66 | 1300              | 6                 | 13.2                | 0.04          | 0                     | 0                   | 32546.22       |
| 2001-02-01 | 2001-02-28 | 32546.22          | 21666.66 | 1300              | 6                 | 13.73               | 0.04          | 0                     | 0                   | 33859.95       |
| 2001-03-01 | 2001-03-31 | 33859.95          | 21666.66 | 1300              | 6                 | 14.26               | 0.04          | 0                     | 0                   | 35174.21       |
| 2001-04-01 | 2001-04-30 | 35174.21          | 21666.66 | 1300              | 6                 | 14.8                | 0.04          | 0                     | 0                   | 36489.01       |
| 2001-05-01 | 2001-05-31 | 36489.01          | 21666.66 | 1300              | 6                 | 15.33               | 0.04          | 0                     | 0                   | 37804.34       |
| 2001-06-01 | 2001-06-30 | 37804.34          | 21666.66 | 1300              | 6                 | 15.86               | 0.04          | 0                     | 0                   | 39120.2        |
| 2001-07-01 | 2001-07-31 | 39120.2           | 21666.66 | 1300              | 6                 | 16.4                | 0.04          | 0                     | 0                   | 40436.6        |
| 2001-08-01 | 2001-08-31 | 40436.6           | 21666.66 | 1300              | 6                 | 16.93               | 0.04          | 0                     | 0                   | 41753.53       |
| 2001-09-01 | 2001-09-30 | 41753.53          | 21666.66 | 1300              | 6                 | 17.46               | 0.04          | 0                     | 0                   | 43070.99       |
| 2001-10-01 | 2001-10-31 | 43070.99          | 21666.66 | 1300              | 6                 | 18                  | 0.04          | 0                     | 0                   | 44388.99       |
| 2001-11-01 | 2001-11-30 | 44388.99          | 21666.66 | 1300              | 6                 | 18.53               | 0.04          | 0                     | 0                   | 45707.52       |
| 2001-12-01 | 2001-12-31 | 45707.52          | 21666.66 | 1300              | 6                 | 19.07               | 0.04          | 0                     | 0                   | 47026.59       |
| 2002-01-01 | 2002-01-31 | 47026.59          | 21666.66 | 1300              | 6                 | 19.6                | 0.04          | 0                     | 0                   | 48346.19       |
| 2002-02-01 | 2002-02-28 | 48346.19          | 21666.66 | 1300              | 6                 | 20.14               | 0.04          | 0                     | 0                   | 49666.33       |
| 2002-03-01 | 2002-03-31 | 49666.33          | 21666.66 | 1300              | 6                 | 20.67               | 0.04          | 0                     | 0                   | 50987          |
| 2002-04-01 | 2002-04-30 | 50987             | 21666.66 | 1300              | 6                 | 21.21               | 0.04          | 0                     | 0                   | 52308.21       |
| 2002-05-01 | 2002-05-31 | 52308.21          | 21666.66 | 1300              | 6                 | 21.75               | 0.04          | 0                     | 0                   | 53629.96       |
| 2002-06-01 | 2002-06-30 | 53629.96          | 21666.66 | 1300              | 6                 | 22.28               | 0.04          | 0                     | 0                   | 54952.24       |
| 2002-07-01 | 2002-07-31 | 54952.24          | 21666.66 | 1300              | 6                 | 22.82               | 0.04          | 0                     | 0                   | 56275.06       |
| 2002-08-01 | 2002-08-31 | 56275.06          | 21666.66 | 1300              | 6                 | 23.35               | 0.04          | 0                     | 0                   | 57598.41       |
| 2002-09-01 | 2002-09-30 | 57598.41          | 21666.66 | 1300              | 6                 | 23.89               | 0.04          | 0                     | 0                   | 58922.3        |

PeopleSoft  
CALCULATION WORKSHEET

Report ID: PAT06B

Page No. 15  
Run Date 09/05/2000  
Run Time 15:20:24

Calculation Name: KUSPTST

Plan Name: KUSP

| Employee        | Lewis, Douglas | Calc Date | 09/05/2000 | BCD Dt | 06/29/2012 | Reason Code | TV-Deferred Pymt |
|-----------------|----------------|-----------|------------|--------|------------|-------------|------------------|
| Social Security | 058-39-2799    | Calc Time | 15:11:02   | LS Dt  | 06/29/2012 | Event Date  | 06/30/2007       |

|            |            |           |          |      |   |       |      |   |   |           |
|------------|------------|-----------|----------|------|---|-------|------|---|---|-----------|
| 2002-10-01 | 2002-10-31 | 58922.3   | 21666.66 | 1300 | 6 | 24.43 | 0.04 | 0 | 0 | 60246.73  |
| 2002-11-01 | 2002-11-30 | 60246.73  | 21666.66 | 1300 | 6 | 24.96 | 0.04 | 0 | 0 | 61571.69  |
| 2002-12-01 | 2002-12-31 | 61571.69  | 21666.66 | 1300 | 6 | 25.5  | 0.04 | 0 | 0 | 62897.19  |
| 2003-01-01 | 2003-01-31 | 62897.19  | 21666.66 | 1300 | 6 | 26.04 | 0.04 | 0 | 0 | 64223.23  |
| 2003-02-01 | 2003-02-28 | 64223.23  | 21666.66 | 1300 | 6 | 26.58 | 0.04 | 0 | 0 | 65549.81  |
| 2003-03-01 | 2003-03-31 | 65549.81  | 21666.66 | 1300 | 6 | 27.12 | 0.04 | 0 | 0 | 66876.93  |
| 2003-04-01 | 2003-04-30 | 66876.93  | 21666.66 | 1300 | 6 | 27.65 | 0.04 | 0 | 0 | 68204.58  |
| 2003-05-01 | 2003-05-31 | 68204.58  | 21666.66 | 1300 | 6 | 28.19 | 0.04 | 0 | 0 | 69532.77  |
| 2003-06-01 | 2003-06-30 | 69532.77  | 21666.66 | 1300 | 6 | 28.73 | 0.04 | 0 | 0 | 70861.5   |
| 2003-07-01 | 2003-07-31 | 70861.5   | 21666.66 | 1300 | 6 | 29.27 | 0.04 | 0 | 0 | 72190.77  |
| 2003-08-01 | 2003-08-31 | 72190.77  | 21666.66 | 1300 | 6 | 29.81 | 0.04 | 0 | 0 | 73520.58  |
| 2003-09-01 | 2003-09-30 | 73520.58  | 21666.66 | 1300 | 6 | 30.35 | 0.04 | 0 | 0 | 74850.93  |
| 2003-10-01 | 2003-10-31 | 74850.93  | 21666.66 | 1300 | 6 | 30.89 | 0.04 | 0 | 0 | 76181.82  |
| 2003-11-01 | 2003-11-30 | 76181.82  | 21666.66 | 1300 | 6 | 31.43 | 0.04 | 0 | 0 | 77513.25  |
| 2003-12-01 | 2003-12-31 | 77513.25  | 21666.66 | 1300 | 6 | 31.97 | 0.04 | 0 | 0 | 78845.22  |
| 2004-01-01 | 2004-01-31 | 78845.22  | 21666.66 | 1300 | 6 | 32.51 | 0.04 | 0 | 0 | 80177.73  |
| 2004-02-01 | 2004-02-29 | 80177.73  | 21666.66 | 1300 | 6 | 33.05 | 0.04 | 0 | 0 | 81510.78  |
| 2004-03-01 | 2004-03-31 | 81510.78  | 21666.66 | 1300 | 6 | 33.59 | 0.04 | 0 | 0 | 82844.37  |
| 2004-04-01 | 2004-04-30 | 82844.37  | 21666.66 | 1300 | 6 | 34.13 | 0.04 | 0 | 0 | 84178.5   |
| 2004-05-01 | 2004-05-31 | 84178.5   | 21666.66 | 1300 | 6 | 34.67 | 0.04 | 0 | 0 | 85513.17  |
| 2004-06-01 | 2004-06-30 | 85513.17  | 21666.66 | 1300 | 6 | 35.21 | 0.04 | 0 | 0 | 86848.38  |
| 2004-07-01 | 2004-07-31 | 86848.38  | 21666.66 | 1300 | 6 | 35.75 | 0.04 | 0 | 0 | 88184.13  |
| 2004-08-01 | 2004-08-31 | 88184.13  | 21666.66 | 1300 | 6 | 36.3  | 0.04 | 0 | 0 | 89520.43  |
| 2004-09-01 | 2004-09-30 | 89520.43  | 21666.66 | 1300 | 6 | 36.84 | 0.04 | 0 | 0 | 90857.27  |
| 2004-10-01 | 2004-10-31 | 90857.27  | 21666.66 | 1300 | 6 | 37.38 | 0.04 | 0 | 0 | 92194.65  |
| 2004-11-01 | 2004-11-30 | 92194.65  | 21666.66 | 1300 | 6 | 37.92 | 0.04 | 0 | 0 | 93532.57  |
| 2004-12-01 | 2004-12-31 | 93532.57  | 21666.66 | 1300 | 6 | 38.47 | 0.04 | 0 | 0 | 94871.04  |
| 2005-01-01 | 2005-01-31 | 94871.04  | 21666.66 | 1300 | 6 | 39.01 | 0.04 | 0 | 0 | 96210.05  |
| 2005-02-01 | 2005-02-28 | 96210.05  | 21666.66 | 1300 | 6 | 39.55 | 0.04 | 0 | 0 | 97549.6   |
| 2005-03-01 | 2005-03-31 | 97549.6   | 21666.66 | 1300 | 6 | 40.09 | 0.04 | 0 | 0 | 98889.69  |
| 2005-04-01 | 2005-04-30 | 98889.69  | 21666.66 | 1300 | 6 | 40.64 | 0.04 | 0 | 0 | 100230.33 |
| 2005-05-01 | 2005-05-31 | 100230.33 | 21666.66 | 1300 | 6 | 41.18 | 0.04 | 0 | 0 | 101571.51 |
| 2005-06-01 | 2005-06-30 | 101571.51 | 21666.66 | 1300 | 6 | 41.73 | 0.04 | 0 | 0 | 102913.24 |
| 2005-07-01 | 2005-07-31 | 102913.24 | 21666.66 | 1300 | 6 | 42.27 | 0.04 | 0 | 0 | 104255.51 |
| 2005-08-01 | 2005-08-31 | 104255.51 | 21666.66 | 1300 | 6 | 42.81 | 0.04 | 0 | 0 | 105598.32 |
| 2005-09-01 | 2005-09-30 | 105598.32 | 21666.66 | 1300 | 6 | 43.36 | 0.04 | 0 | 0 | 106941.68 |
| 2005-10-01 | 2005-10-31 | 106941.68 | 21666.66 | 1300 | 6 | 43.9  | 0.04 | 0 | 0 | 108285.58 |
| 2005-11-01 | 2005-11-30 | 108285.58 | 21666.66 | 1300 | 6 | 44.45 | 0.04 | 0 | 0 | 109630.03 |
| 2005-12-01 | 2005-12-31 | 109630.03 | 21666.66 | 1300 | 6 | 44.99 | 0.04 | 0 | 0 | 110975.02 |
| 2006-01-01 | 2006-01-31 | 110975.02 | 21666.66 | 1300 | 6 | 45.54 | 0.04 | 0 | 0 | 112320.56 |
| 2006-02-01 | 2006-02-28 | 112320.56 | 21666.66 | 1300 | 6 | 46.09 | 0.04 | 0 | 0 | 113666.65 |
| 2006-03-01 | 2006-03-31 | 113666.65 | 21666.66 | 1300 | 6 | 46.63 | 0.04 | 0 | 0 | 115013.28 |
| 2006-04-01 | 2006-04-30 | 115013.28 | 21666.66 | 1300 | 6 | 47.18 | 0.04 | 0 | 0 | 116360.46 |
| 2006-05-01 | 2006-05-31 | 116360.46 | 21666.66 | 1300 | 6 | 47.72 | 0.04 | 0 | 0 | 117708.18 |
| 2006-06-01 | 2006-06-30 | 117708.18 | 21666.66 | 1300 | 6 | 48.27 | 0.04 | 0 | 0 | 119056.45 |
| 2006-07-01 | 2006-07-31 | 119056.45 | 21666.66 | 1300 | 6 | 48.82 | 0.04 | 0 | 0 | 120405.27 |
| 2006-08-01 | 2006-08-31 | 120405.27 | 21666.66 | 1300 | 6 | 49.36 | 0.04 | 0 | 0 | 121754.63 |
| 2006-09-01 | 2006-09-30 | 121754.63 | 21666.66 | 1300 | 6 | 49.91 | 0.04 | 0 | 0 | 123104.54 |
| 2006-10-01 | 2006-10-31 | 123104.54 | 21666.66 | 1300 | 6 | 50.46 | 0.04 | 0 | 0 | 124455    |
| 2006-11-01 | 2006-11-30 | 124455    | 21666.66 | 1300 | 6 | 51.01 | 0.04 | 0 | 0 | 125806.01 |
| 2006-12-01 | 2006-12-31 | 125806.01 | 21666.66 | 1300 | 6 | 51.55 | 0.04 | 0 | 0 | 127157.56 |
| 2007-01-01 | 2007-01-31 | 127157.56 | 21666.66 | 1300 | 6 | 52.1  | 0.04 | 0 | 0 | 128509.66 |
| 2007-02-01 | 2007-02-28 | 128509.66 | 21666.66 | 1300 | 6 | 52.65 | 0.04 | 0 | 0 | 129862.31 |
| 2007-03-01 | 2007-03-31 | 129862.31 | 21666.66 | 1300 | 6 | 53.2  | 0.04 | 0 | 0 | 131215.51 |
| 2007-04-01 | 2007-04-30 | 131215.51 | 21666.66 | 1300 | 6 | 53.75 | 0.04 | 0 | 0 | 132569.26 |
| 2007-05-01 | 2007-05-31 | 132569.26 | 21666.66 | 1300 | 6 | 54.3  | 0.04 | 0 | 0 | 133923.56 |
| 2007-06-01 | 2007-06-30 | 133923.56 | 21666.66 | 1300 | 6 | 54.85 | 0.04 | 0 | 0 | 135278.41 |
| 2007-07-01 | 2007-07-31 | 135278.41 | 0        | 0    | 6 | 54.87 | 0.04 | 0 | 0 | 135333.28 |
| 2007-08-01 | 2007-08-31 | 135333.28 | 0        | 0    | 6 | 54.89 | 0.04 | 0 | 0 | 135388.17 |
| 2007-09-01 | 2007-09-30 | 135388.17 | 0        | 0    | 6 | 54.91 | 0.04 | 0 | 0 | 135443.08 |
| 2007-10-01 | 2007-10-31 | 135443.08 | 0        | 0    | 6 | 54.93 | 0.04 | 0 | 0 | 135498.01 |
| 2007-11-01 | 2007-11-30 | 135498.01 | 0        | 0    | 6 | 54.96 | 0.04 | 0 | 0 | 135552.97 |
| 2007-12-01 | 2007-12-31 | 135552.97 | 0        | 0    | 6 | 54.98 | 0.04 | 0 | 0 | 135607.95 |
| 2008-01-01 | 2008-01-31 | 135607.95 | 0        | 0    | 6 | 55    | 0.04 | 0 | 0 | 135662.95 |
| 2008-02-01 | 2008-02-29 | 135662.95 | 0        | 0    | 6 | 55.02 | 0.04 | 0 | 0 | 135717.97 |
| 2008-03-01 | 2008-03-31 | 135717.97 | 0        | 0    | 6 | 55.04 | 0.04 | 0 | 0 | 135773.01 |
| 2008-04-01 | 2008-04-30 | 135773.01 | 0        | 0    | 6 | 55.07 | 0.04 | 0 | 0 | 135828.08 |
| 2008-05-01 | 2008-05-31 | 135828.08 | 0        | 0    | 6 | 55.09 | 0.04 | 0 | 0 | 135883.17 |
| 2008-06-01 | 2008-06-30 | 135883.17 | 0        | 0    | 6 | 55.11 | 0.04 | 0 | 0 | 135938.28 |
| 2008-07-01 | 2008-07-31 | 135938.28 | 0        | 0    | 6 | 55.13 | 0.04 | 0 | 0 | 135993.41 |

| Calculation Name: KUSPTST |               |           |   |           |            |        |            |             |                  |           |
|---------------------------|---------------|-----------|---|-----------|------------|--------|------------|-------------|------------------|-----------|
| Plan Name: KUSP           |               |           |   |           |            |        |            |             |                  |           |
| Employee                  | Lewis,Douglas |           |   | Calc Date | 09/05/2000 | BCD Dt | 06/29/2012 | Reason Code | TV-Deferred Pymt |           |
| Social Security           | 058-39-2799   |           |   | Calc Time | 15:11:02   | LS Dt  | 06/29/2012 | Event Date  | 06/30/2007       |           |
| <hr/>                     |               |           |   |           |            |        |            |             |                  |           |
| 2008-08-01                | 2008-08-31    | 135993.41 | 0 | 0         | 6          | 55.16  | 0.04       | 0           | 0                | 136048.57 |
| 2008-09-01                | 2008-09-30    | 136048.57 | 0 | 0         | 6          | 55.18  | 0.04       | 0           | 0                | 136103.75 |
| 2008-10-01                | 2008-10-31    | 136103.75 | 0 | 0         | 6          | 55.2   | 0.04       | 0           | 0                | 136158.95 |
| 2008-11-01                | 2008-11-30    | 136158.95 | 0 | 0         | 6          | 55.22  | 0.04       | 0           | 0                | 136214.17 |
| 2008-12-01                | 2008-12-31    | 136214.17 | 0 | 0         | 6          | 55.25  | 0.04       | 0           | 0                | 136269.42 |
| 2009-01-01                | 2009-01-31    | 136269.42 | 0 | 0         | 6          | 55.27  | 0.04       | 0           | 0                | 136324.69 |
| 2009-02-01                | 2009-02-28    | 136324.69 | 0 | 0         | 6          | 55.29  | 0.04       | 0           | 0                | 136379.98 |
| 2009-03-01                | 2009-03-31    | 136379.98 | 0 | 0         | 6          | 55.31  | 0.04       | 0           | 0                | 136435.29 |
| 2009-04-01                | 2009-04-30    | 136435.29 | 0 | 0         | 6          | 55.34  | 0.04       | 0           | 0                | 136490.63 |
| 2009-05-01                | 2009-05-31    | 136490.63 | 0 | 0         | 6          | 55.36  | 0.04       | 0           | 0                | 136545.99 |
| 2009-06-01                | 2009-06-30    | 136545.99 | 0 | 0         | 6          | 55.38  | 0.04       | 0           | 0                | 136601.37 |
| 2009-07-01                | 2009-07-31    | 136601.37 | 0 | 0         | 6          | 55.4   | 0.04       | 0           | 0                | 136656.77 |
| 2009-08-01                | 2009-08-31    | 136656.77 | 0 | 0         | 6          | 55.43  | 0.04       | 0           | 0                | 136712.2  |
| 2009-09-01                | 2009-09-30    | 136712.2  | 0 | 0         | 6          | 55.45  | 0.04       | 0           | 0                | 136767.65 |
| 2009-10-01                | 2009-10-31    | 136767.65 | 0 | 0         | 6          | 55.47  | 0.04       | 0           | 0                | 136823.12 |
| 2009-11-01                | 2009-11-30    | 136823.12 | 0 | 0         | 6          | 55.49  | 0.04       | 0           | 0                | 136878.61 |
| 2009-12-01                | 2009-12-31    | 136878.61 | 0 | 0         | 6          | 55.52  | 0.04       | 0           | 0                | 136934.13 |
| 2010-01-01                | 2010-01-31    | 136934.13 | 0 | 0         | 6          | 55.54  | 0.04       | 0           | 0                | 136989.67 |
| 2010-02-01                | 2010-02-28    | 136989.67 | 0 | 0         | 6          | 55.56  | 0.04       | 0           | 0                | 137045.23 |
| 2010-03-01                | 2010-03-31    | 137045.23 | 0 | 0         | 6          | 55.58  | 0.04       | 0           | 0                | 137100.81 |
| 2010-04-01                | 2010-04-30    | 137100.81 | 0 | 0         | 6          | 55.61  | 0.04       | 0           | 0                | 137156.42 |
| 2010-05-01                | 2010-05-31    | 137156.42 | 0 | 0         | 6          | 55.63  | 0.04       | 0           | 0                | 137212.05 |
| 2010-06-01                | 2010-06-30    | 137212.05 | 0 | 0         | 6          | 55.65  | 0.04       | 0           | 0                | 137267.7  |
| 2010-07-01                | 2010-07-31    | 137267.7  | 0 | 0         | 6          | 55.67  | 0.04       | 0           | 0                | 137323.37 |
| 2010-08-01                | 2010-08-31    | 137323.37 | 0 | 0         | 6          | 55.7   | 0.04       | 0           | 0                | 137379.07 |
| 2010-09-01                | 2010-09-30    | 137379.07 | 0 | 0         | 6          | 55.72  | 0.04       | 0           | 0                | 137434.79 |
| 2010-10-01                | 2010-10-31    | 137434.79 | 0 | 0         | 6          | 55.74  | 0.04       | 0           | 0                | 137490.53 |
| 2010-11-01                | 2010-11-30    | 137490.53 | 0 | 0         | 6          | 55.76  | 0.04       | 0           | 0                | 137546.29 |
| 2010-12-01                | 2010-12-31    | 137546.29 | 0 | 0         | 6          | 55.79  | 0.04       | 0           | 0                | 137602.08 |
| 2011-01-01                | 2011-01-31    | 137602.08 | 0 | 0         | 6          | 55.81  | 0.04       | 0           | 0                | 137657.89 |
| 2011-02-01                | 2011-02-28    | 137657.89 | 0 | 0         | 6          | 55.83  | 0.04       | 0           | 0                | 137713.72 |
| 2011-03-01                | 2011-03-31    | 137713.72 | 0 | 0         | 6          | 55.85  | 0.04       | 0           | 0                | 137769.57 |
| 2011-04-01                | 2011-04-30    | 137769.57 | 0 | 0         | 6          | 55.88  | 0.04       | 0           | 0                | 137825.45 |
| 2011-05-01                | 2011-05-31    | 137825.45 | 0 | 0         | 6          | 55.9   | 0.04       | 0           | 0                | 137881.35 |
| 2011-06-01                | 2011-06-30    | 137881.35 | 0 | 0         | 6          | 55.92  | 0.04       | 0           | 0                | 137937.27 |
| 2011-07-01                | 2011-07-31    | 137937.27 | 0 | 0         | 6          | 55.94  | 0.04       | 0           | 0                | 137993.21 |
| 2011-08-01                | 2011-08-31    | 137993.21 | 0 | 0         | 6          | 55.97  | 0.04       | 0           | 0                | 138049.18 |
| 2011-09-01                | 2011-09-30    | 138049.18 | 0 | 0         | 6          | 55.99  | 0.04       | 0           | 0                | 138105.17 |
| 2011-10-01                | 2011-10-31    | 138105.17 | 0 | 0         | 6          | 56.01  | 0.04       | 0           | 0                | 138161.18 |
| 2011-11-01                | 2011-11-30    | 138161.18 | 0 | 0         | 6          | 56.04  | 0.04       | 0           | 0                | 138217.22 |
| 2011-12-01                | 2011-12-31    | 138217.22 | 0 | 0         | 6          | 56.06  | 0.04       | 0           | 0                | 138273.28 |
| 2012-01-01                | 2012-01-31    | 138273.28 | 0 | 0         | 6          | 56.08  | 0.04       | 0           | 0                | 138329.36 |
| 2012-02-01                | 2012-02-29    | 138329.36 | 0 | 0         | 6          | 56.1   | 0.04       | 0           | 0                | 138385.46 |
| 2012-03-01                | 2012-03-31    | 138385.46 | 0 | 0         | 6          | 56.13  | 0.04       | 0           | 0                | 138441.59 |
| 2012-04-01                | 2012-04-30    | 138441.59 | 0 | 0         | 6          | 56.15  | 0.04       | 0           | 0                | 138497.74 |
| 2012-05-01                | 2012-05-31    | 138497.74 | 0 | 0         | 6          | 56.17  | 0.04       | 0           | 0                | 138553.91 |
| 2012-06-01                | 2012-06-28    | 138553.91 | 0 | 0         | 6          | 56.19  | 0.04       | 0           | 0                | 138610.1  |

| Plan Eligibility  |                                        |          |
|-------------------|----------------------------------------|----------|
| ~~~~~             |                                        |          |
| Splan Eligibility | Eligible as of Event Date (06/30/2007) |          |
| Begin Dt          | End Dt                                 | Status   |
| ~~~~~             | ~~~~~                                  | ~~~~~    |
| 01/01/1980        | 06/30/2007                             | Eligible |

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Calculation Name: KUSPTTEST
Plan Name: KUSP

EmployeeLewis, Douglas
Social Security058-39-2799

Calc Date09/05/2000
Calc Time15:11:02

BCD Dt06/29/2012
LS Dt06/29/2012

Reason Code
Event Date

TV-Deferred Pymt
06/30/2007

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Plan Participation

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Splan Participation  
Splan Participation

Participating as of Participation Date (01/01/1980)  
Participating as of Participation Date (01/01/1980)

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Benefit Eligibility

~~~~~

Eligible  
Eligible  
Eligible

KUS\_BE\_F  
KUS\_BE\_F1  
KUS\_BE\_F2

Splan NR Benefit Eligibility  
Splan ER Benefit Elig.  
Splan Ben. Elig 1/1/99

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Limit 415

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415 Limit Definition: KU415LIM

FAE Limit/Adjusted:  
Maximum 415(b) Limit/Adjusted:  
415(e) Limit:  
Total SLA Benefit:  
Limit Used:  
Reduction:

\$21,666.66  
\$135,000.00  
0.00  
156,244.08  
21,666.66  
134,577.42

\$21,666.66  
\$126,750.00

DC Fraction:  
DB Fraction:

0.000000  
0.000000

~~~~~

Order

Benefit Plan

Function result

Pmt amt1

L415 Pmt amt1

For 415 Only

User Reduction

Proration Pct

~~~~~

0

KUSP

KUS\_OF\_F

13,020.34

1,805.56

N

0.00

13.860000

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Report ID: PAT06C

Calculation Name: KUSPTTEST Executed: 09/05/2000 15:11:02 Instance: 97
 ID: KU0001 Lewis,Douglas
 Benefit Plan: KUSP Event Date: 06/30/2007 Reason Cd: TV-Deferred Pymt

Social Security Splan Social Security KUS_SS_F

Primary Insurance Amount: \$1,062.50 # of Computation Yrs: 35
 Adjusted Primary Insurance Amt: \$1,062.00 AIME: \$2,358.00
 Eligibility Year: 2009 Birthdate: 06/29/1947
 NAW Indexing Year: 2007 Social Security Age: 66 yrs
 NAW Index Year Amount: \$28,861.44 Social Security BCD: 06/29/2013

Year	Taxable Wage Base Amount	Actual Empl Earnings	Taxable Earnings	Natl Avg Earnings	Indexed Amount	Indexed Amount Used in Calc
1968	7,800.00	0.00	0.00	5,571.76	0.00	0.00
1969	7,800.00	0.00	0.00	5,893.76	0.00	0.00
1970	7,800.00	0.00	0.00	6,186.24	0.00	0.00
1971	7,800.00	0.00	0.00	6,497.08	0.00	0.00
1972	9,000.00	0.00	0.00	7,133.80	0.00	0.00
1973	10,800.00	0.00	0.00	7,580.16	0.00	0.00
1974	13,200.00	0.00	0.00	8,030.76	0.00	0.00
1975	14,100.00	0.00	0.00	8,630.92	0.00	0.00
1976	15,300.00	0.00	0.00	9,226.48	0.00	0.00
1977	16,500.00	0.00	0.00	9,779.44	0.00	0.00
1978	17,700.00	0.00	0.00	10,556.03	0.00	0.00
1979	22,900.00	0.00	0.00	11,479.44	0.00	0.00
1980	25,900.00	0.00	0.00	12,513.46	0.00	0.00
1981	29,700.00	0.00	0.00	13,773.10	0.00	0.00
1982	32,400.00	0.00	0.00	14,531.34	0.00	0.00
1983	35,700.00	0.00	0.00	15,239.24	0.00	0.00
1984	37,800.00	0.00	0.00	16,135.07	0.00	0.00
1985	39,600.00	0.00	0.00	16,822.51	0.00	0.00
1986	42,000.00	0.00	0.00	17,321.82	0.00	0.00
1987	43,800.00	0.00	0.00	18,426.51	0.00	0.00
1988	45,000.00	0.00	0.00	19,334.04	0.00	0.00
1989	48,000.00	0.00	0.00	20,099.55	0.00	0.00
1990	51,300.00	0.00	0.00	21,027.98	0.00	0.00
1991	53,400.00	0.00	0.00	21,811.60	0.00	0.00
1992	55,500.00	0.00	0.00	22,935.42	0.00	0.00
1993	57,600.00	0.00	0.00	23,132.67	0.00	0.00
1994	60,600.00	0.00	0.00	23,753.53	0.00	0.00
1995	61,200.00	0.00	0.00	24,705.66	0.00	0.00
1996	62,700.00	0.00	0.00	25,913.90	0.00	0.00
1997	65,400.00	0.00	0.00	27,426.00	0.00	0.00
1998	68,400.00	0.00	0.00	28,861.44	0.00	0.00
1999	72,600.00	0.00	0.00	28,861.44	0.00	0.00
2000	76,200.00	0.00	0.00	28,861.44	0.00	0.00
2001	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2002	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2003	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2004	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2005	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2006	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2007	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2008	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2009	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2010	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2011	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2012	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2013	76,200.00	127,506.84	76,200.00	28,861.44	76,200.00	76,200.00

KUSP as of 12/31/1999

*** Benefit Plan Setup ***

Effective Date: 01/01/1960
Description: GBI Salaried Plan
Provider SetID: SHARE
Provider: State of Accord
Group Number:
Deduction Code:
Include in Nondiscrimination: N

*** USDB Pension Plan Setup ***

Effective Date: 01/01/1960
Pension Type: Qualified
Plan Year Begins: 1/1 Ends: 12/31

*** Plan Implementation ***

Effective Date: 01/01/1960

Description	Active	Type	Name	Process	Prev
Splan Eligibility	Yes	R Function Result	KUS_PE_F		N
Splan Participation Service	Yes	R Function Result	KUS_SVP_F		N
Splan FAE Consolidation	Yes	R Function Result	KUS_CEFA_F		N
Splan Soc. Sec. Earnings Conso	Yes	R Function Result	KUS_CESS_F		N
Splan Earn.Consol. Cash Bal.	Yes	R Function Result	KUS_CECBF		N
Splan Participation	Yes	R Function Result	KUS_PP_F		N
Splan Vested Service	Yes	R Function Result	KUS_SVV_F		N
Splan Vested Service 1/1/99	Yes	R Function Result	KUS_SVV_F1		N
Splan Vesting	Yes	R Function Result	KUS_VT_F		N
Splan NR Benefit Eligibility	Yes	R Function Result	KUS_BE_F		N
Splan ER Benefit Elig.	Yes	R Function Result	KUS_BE_F1		N
Splan Ben. Elig 1/1/99	Yes	R Function Result	KUS_BE_F2		N
Splan high 5 FAE F	Yes	R Function Result	KUS_FA_F		N
Splan Benefit Service	Yes	R Function Result	KUS_SVB_F		N
Splan Social Security	Yes	R Function Result	KUS_SS_F		N
Splan PIA at BCA	Yes	R Function Result	KUS_ELPIAF		N
Splan Benefit Formula PIA	Yes	R Function Result	KUS_BF_F		N
Splan Cash Balance	Yes	R Function Result	KUS_CB_F		N
Splan Early/Late adjustment	Yes	R Function Result	KUS_EL_F		N
Splan Cash Balance formula	Yes	R Function Result	KUS_BF_F2		Y
Fae for 415 limits	Yes	R Function Result	KUFAE415_F		Y
KU 415 limits	Yes	R Function Result	KU_415_FR		Y
Splan Optional Forms	Yes	R Function Result	KUS_OF_F		N

KUSP as of 12/31/1999

=====
*** Plan Date Aliases ***
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Effective Date: 01/01/1960
NRD Alias Name: ADT65
ERD Alias Name: ADT55
VEST Alias Name: VST_DT1_P1
Contribution Function Result:
Social Security Calculator Duration Option: SERVICE_DU
Spouse Eligibility Alias:

KUSP as of 12/31/1999

*** Plan Eligibility ***

Function Result: KUS_PE_F

Definition: KUS_PE_D1 Group: KUS_PE_D1 Start: 01/01/1960 Stop: EVENT_DT

Custom Statement: KUS_PE_D1 Description: Active salaried employees of G Active salaried employees of GBI.

Statement Type: Boolean

Keyword: IF

COMPANY

==

(HIST)

'GBI'

AN

Statement Type: Boolean

Keyword:

EMPL_STAT

==

(HIST)

'A'

AN

Statement Type: Boolean

Keyword:

EMPL_TYPE

==

(HIST)

'S'

KUSP as of 12/31/1999

=====
*** Plan Participation ***
=====

Function Result: KUS_PP_F
Definition: KUS_PP_D1 Group: ALL Start: 01/01/1900 Stop: EVENT_DT
Description: Splan Participation

Immediate Eligibility: N
Participation Age Requirements -
 Required: Y
 Age: 0
 Result: AGE_21
Service Requirements -
 Required: Y
 Only One Requirement
 Service 1: Result: KUS_SVP_F
 Service 2: Result:
Participation Date Adjustments: No Date Adjustments

KUSP as of 12/31/1999

=====
*** Service ***
=====

Function Result: KUS_SVP_F
Definition: KUS_SVPND1 Group: ALL Start: 01/01/1960 Stop: EVENT_DT
Description: No service definition for Spla

Service -

Service Type: E Elapsed Time
Projection Method:
Hours Consolidated:

Computation Period -

Period: Calendar Month
1st Period Anniversary Year: N

Service Exclusion -

Exclude Service Prior To -
Date:
Exclude Service After -
Date:

Contributions -

Required For Service: N
Contrib Name:

Hours/Time Dependency Select: Hours/Time - No dependencies

Hours Def Time Requirement -

(none)

Time Def Hours Requirement -

(none)

HR Status Adjustment Order -

Future Status: 1
Date Round: 2
Add Time to Date: 3

Type of Elapsed Time -

Form of Time:
Duration Option: DUR0P_P1D1 Raw Years

Period Result Conversion -

Period Result Units:
Period Result Decimal Conversion Duration Option:

Service Categories -

Category Name: CAT_DIS Disability Category

Category Type: 0
Include for Service:
Date Round Option:
Record Impacted: N
Adjustment Rule -

Limit: No Limit
Service: 0
Adjustments -

Category Name: CAT_LOA Leave of Absence

Category Type: 0
Include for Service:
Date Round Option:
Record Impacted: N
Adjustment Rule -

Limit: No Limit
Service: 0
Adjustments -

Category Name: CAT_TERM Termination

Category Type: T
Include for Service:
Date Round Option:
Record Impacted: N
Adjustment Rule -
 Periods to Add
 Number:
 Period Units:
Limit: No Limit
Service: 0
 Adjustments -
Final Result Conversion -
 Final Service Result Units: Y Years
 Decimal Conversion Final Result Duration Option:
Final Result Adjustment -
 Add Service Amount: 0
 Subtract Service Amount: 0
Final Service Limit:
 Minimum Service Amount: 0
 Maximum Service Amount: 0

BREAK RULES -
Definition: KUS_SVPBD1
One year wait code -
Service Restoration Rule: Count Breaks
Number of Breaks Needed: 60
Prior Service Minimum for Number of Breaks: Y
Always Restore Service if Vested: Y
Type of One-Year-Break Def -
 Elapsed Time
 Year: Hire Anniversary Year
 Counting Period: Months

List of Action Categories -
 Category Category Description

Function Result: KUS_SVP_F
Definition: KUS_SVP_D1 Group: ALL Start: 01/01/1960 Stop: EVENT_DT
Description: Splan Participation Service

Service -
 Service Type: E Elapsed Time
 Projection Method:
 Hours Consolidated:

Computation Period -
 Period: Calendar Month
 1st Period Anniversary Year:

Service Exclusion -
 Exclude Service Prior To -
 Date:
 Exclude Service After -
 Date:

Contributions -
 Required For Service: N
 Contrib Name:

Hours/Time Dependency Select: Hours/Time - No dependencies
Hours Def Time Requirement -
 (none)
Time Def Hours Requirement -
 (none)

HR Status Adjustment Order -
 Future Status: 1
 Date Round: 2
 Add Time to Date: 3
Type of Elapsed Time -
 Form of Time:
 Duration Option: DUR0P_P1D1 Raw Years

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Period Result Conversion -

Period Result Units:

Period Result Decimal Conversion Duration Option:

Service Categories -

Category Name: CAT_DIS Disability Category

Category Type: H

Include for Service:

Date Round Option:

Record Impacted: N

Adjustment Rule -

Periods to Add

Number:

Period Units:

Limit: No Limit

Service: 0

Adjustments -

Category Name: CAT_HIR Hire Categories

Category Type: H

Include for Service: Y

Date Round Option:

Record Impacted: N

Adjustment Rule -

Periods to Add

Number:

Period Units:

Limit: No Limit

Service: 0

Adjustments -

Category Name: CAT_LOA Leave of Absence

Category Type: H

Include for Service:

Date Round Option:

Record Impacted: N

Adjustment Rule -

Periods to Add

Number:

Period Units:

Limit: No Limit

Service: 0

Adjustments -

Category Name: CAT_RETURN Return Category

Category Type: H

Include for Service: Y

Date Round Option:

Record Impacted: N

Adjustment Rule -

Periods to Add

Number:

Period Units:

Limit: No Limit

Service: 0

Adjustments -

Category Name: CAT_TERM Termination

Category Type: T

Include for Service:

Date Round Option:

Record Impacted: N

Adjustment Rule -

Periods to Add

Number:

Period Units:

Limit: No Limit

Service: 0

Adjustments -

Final Result Conversion -

Final Service Result Units: Y Years
Decimal Conversion Final Result Duration Option:
Final Result Adjustment -
Add Service Amount: 0
Subtract Service Amount: 0
Final Service Limit:
Minimum Service Amount: 0
Maximum Service Amount: 0

BREAK RULES -
Definition: KUS_SVPBD1
One year wait code -
Service Restoration Rule: Count Breaks
Number of Breaks Needed: 60
Prior Service Minimum for Number of Breaks: Y
Always Restore Service if Vested: Y
Type of One-Year-Break Def -
Elapsed Time
Year: Hire Anniversary Year
Counting Period: Months

List of Action Categories -
Category Category Description

Function Result: KUS_SVV_F
Definition: KUS_SVN_D1 Group: ALL Start: 01/01/1960 Stop: EVENT_DT
Description: Vesting no svc. for splan

Service -
Service Type: E Elapsed Time
Projection Method:
Hours Consolidated:

Computation Period -
Period: Calendar Year
1st Period Anniversary Year: N

Service Exclusion -
Exclude Service Prior To -
Date:
Exclude Service After -
Date:

Contributions -
Required For Service: N
Contrib Name:

Hours/Time Dependency Select: Hours/Time - No dependencies
Hours Def Time Requirement -
(none)
Time Def Hours Requirement -
(none)

HR Status Adjustment Order -
Future Status: 2
Date Round: 1
Add Time to Date: 3
Type of Elapsed Time -
Form of Time:
Duration Option: DUR0P_P1D1 Raw Years

Period Result Conversion -
Period Result Units:
Period Result Decimal Conversion Duration Option:

Service Categories -

Category Name: CAT_DIS Disability Category
Category Type: 0
Include for Service:
Date Round Option:
Record Impacted: N
Adjustment Rule -
Periods to Add

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Number:
Period Units:
Limit: No Limit
Service: 0
Adjustments -

Category Name: CAT_LOA Leave of Absence
Category Type: 0
Include for Service:
Date Round Option:
Record Impacted: N
Adjustment Rule -
Periods to Add
Number:
Period Units:
Limit: No Limit
Service: 0
Adjustments -

Category Name: CAT_TERM Termination
Category Type: T
Include for Service:
Date Round Option:
Record Impacted: N
Adjustment Rule -
Periods to Add
Number:
Period Units:
Limit: No Limit
Service: 0
Adjustments -

Final Result Conversion -
Final Service Result Units: Y Years
Decimal Conversion Final Result Duration Option:
Final Result Adjustment -
Add Service Amount: 0
Subtract Service Amount: 0
Final Service Limit:
Minimum Service Amount: 0
Maximum Service Amount: 0

BREAK RULES -
Definition: KUS_SVVD1
One year wait code -
Service Restoration Rule: Count Breaks
Number of Breaks Needed: 60
Prior Service Minimum for Number of Breaks: Y
Always Restore Service if Vested: Y
Type of One-Year-Break Def -
Elapsed Time
Year: Hire Anniversary Year
Counting Period: Months

List of Action Categories -
Category Category Description

Function Result: KUS_SVV_F
Definition: KUS_SVV_D1 Group: ALL Start: 01/01/1960 Stop: EVENT_DT
Description: Splan Vested Service

Service -
Service Type: E Elapsed Time
Projection Method:
Hours Consolidated:
Computation Period -
Period: Calendar Year
1st Period Anniversary Year: N
Service Exclusion -
Exclude Service Prior To -

KUSP as of 12/31/1999

Date:
Exclude Service After -
Date:
Contributions -
Required For Service: N
Contrib Name:

Hours/Time Dependency Select: Hours/Time - No dependencies
Hours Def Time Requirement -
(none)
Time Def Hours Requirement -
(none)

HR Status Adjustment Order -
Future Status: 2
Date Round: 1
Add Time to Date: 3
Type of Elapsed Time -
Form of Time:
Duration Option: DUR0P_P1D1 Raw Years
Period Result Conversion -
Period Result Units:
Period Result Decimal Conversion Duration Option:
Service Categories -

Category Name: CAT_HIR Hire Categories
Category Type: H
Include for Service: Y
Date Round Option: DTRNDFOF Date Rnd to first of following
Record Impacted: N
Adjustment Rule -
Periods to Add
Number:
Period Units:
Limit: No Limit
Service: 0
Adjustments -

Category Name: CAT_LOA Leave of Absence
Category Type: T
Include for Service:
Date Round Option:
Record Impacted: N
Adjustment Rule -

Limit: Maximum
Service: 0.25
Adjustments -
Status Adjustment is: C Ignore Current Action/Reason
If Action: RFL / Reason:
/
6 M Months
Add: 0

Reason:

Category Name: CAT_LTD Long Term Diasablility
Category Type: T
Include for Service:
Date Round Option:
Record Impacted: N
Adjustment Rule -

Limit: No Limit
Service: 0
Adjustments -
Status Adjustment is: C Ignore Current Action/Reason
If Action: RFL / Reason:
/
12 M Months

Add: 0

Reason:

Category Name: CAT_PLA Paid Leave of Absence
Category Type: T
Include for Service:
Date Round Option:
Record Impacted: N
Adjustment Rule -

Limit: No Limit
Service: 0
Adjustments -
Status Adjustment is: C Ignore Current Action/Reason
If Action: RFL / Reason:
/
12 M Months
Add: 0

Reason:

Category Name: CAT_RFL Return from Leave
Category Type: H
Include for Service: Y
Date Round Option:
Record Impacted: N
Adjustment Rule -

Limit: No Limit
Service: 0
Adjustments -

Category Name: CAT_TERM Termination
Category Type: T
Include for Service:
Date Round Option:
Record Impacted: N
Adjustment Rule -
Periods to Add
Number:
Period Units:
Limit: No Limit
Service: 0
Adjustments -

Category Name: STD
Category Type: T
Include for Service:
Date Round Option:
Record Impacted: N
Adjustment Rule -

Limit: No Limit
Service: 0
Adjustments -
Status Adjustment is: C Ignore Current Action/Reason
If Action: RFL / Reason:
/
12 M Months
Add: 0

Reason:

Final Result Conversion -
Final Service Result Units: Y Years
Decimal Conversion Final Result Duration Option:
Final Result Adjustment -
Add Service Amount: 0
Subtract Service Amount: 0
Final Service Limit:

Minimum Service Amount: 0
Maximum Service Amount: 0

BREAK RULES -

Definition: KUS_SVVB01

One year wait code -

Service Restoration Rule: Count Breaks

Number of Breaks Needed: 60

Prior Service Minimum for Number of Breaks: Y

Always Restore Service if Vested: Y

Type of One-Year-Break Def -

Elapsed Time

Year: Hire Anniversary Year

Counting Period: Months

List of Action Categories -

Category	Category Description
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Function Result: KUS_SVB_F

Definition: KUS_SVBND1 Group: ALL

Start: 01/01/1960

Stop: EVENT_DT

Description: Splan benefit no service

Service -

Service Type: E Elapsed Time

Projection Method:

Hours Consolidated:

Computation Period -

Period: Calendar Year

1st Period Anniversary Year: N

Service Exclusion -

Exclude Service Prior To -

Date:

Exclude Service After -

Date:

Contributions -

Required For Service: N

Contrib Name:

Hours/Time Dependency Select: Hours/Time - No dependencies

Hours Def Time Requirement -

(none)

Time Def Hours Requirement -

(none)

HR Status Adjustment Order -

Future Status: 2

Date Round: 1

Add Time to Date: 3

Type of Elapsed Time -

Form of Time:

Duration Option: DUR0P_P1D1 Raw Years

Period Result Conversion -

Period Result Units:

Period Result Decimal Conversion Duration Option:

Service Categories -

Category Name: CAT_DIS Disability Category

Category Type: 0

Include for Service:

Date Round Option:

Record Impacted: N

Adjustment Rule -

Limit: No Limit

Service: 0

Adjustments -

Category Name: CAT_LOA Leave of Absence

Category Type: 0

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Include for Service:
Date Round Option:
Record Impacted: N
Adjustment Rule -

Limit: No Limit
Service: 0
Adjustments -

Category Name: CAT_TERM Termination
Category Type: T
Include for Service:
Date Round Option:
Record Impacted: N
Adjustment Rule -
Periods to Add
Number:
Period Units:
Limit: No Limit
Service: 0
Adjustments -

Final Result Conversion -
Final Service Result Units: Y Years
Decimal Conversion Final Result Duration Option:
Final Result Adjustment -
Add Service Amount: 0
Subtract Service Amount: 0
Final Service Limit:
Minimum Service Amount: 0
Maximum Service Amount: 0

BREAK RULES -
Definition: KUS_SVBBD1
One year wait code -
Service Restoration Rule: Count Breaks
Number of Breaks Needed: 60
Prior Service Minimum for Number of Breaks: Y
Always Restore Service if Vested: Y
Type of One-Year-Break Def -
Elapsed Time
Year: Hire Anniversary Year
Counting Period: Months
List of Action Categories -
Category Category Description

Function Result: KUS_SVB_F
Definition: KUS_SVB_D1 Group: ALL Start: 01/01/1960 Stop: EVENT_DT
Description: Splan Benefit Service

Service -
Service Type: E Elapsed Time
Projection Method:
Hours Consolidated:
Computation Period -
Period: Calendar Year
1st Period Anniversary Year: N
Service Exclusion -
Exclude Service Prior To -
Date:
Exclude Service After -
Date:
Contributions -
Required For Service: N
Contrib Name:

Hours/Time Dependency Select: Hours/Time - No dependencies
Hours Def Time Requirement -
(none)

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Time Def Hours Requirement -
(none)

HR Status Adjustment Order -

Future Status: 2

Date Round: 1

Add Time to Date: 3

Type of Elapsed Time -

Form of Time:

Duration Option: DUR0P_P1D1 Raw Years

Period Result Conversion -

Period Result Units:

Period Result Decimal Conversion Duration Option:

Service Categories -

Category Name: CAT_DIS Disability Category

Category Type: 0

Include for Service:

Date Round Option:

Record Impacted: N

Adjustment Rule -

Periods to Add

Number:

Period Units:

Limit: No Limit

Service: 0

Adjustments -

Category Name: CAT_HIR Hire Categories

Category Type: H

Include for Service: Y

Date Round Option: COIN_OR_NX Coincident or Next Following

Record Impacted: N

Adjustment Rule -

Periods to Add

Number:

Period Units:

Limit: No Limit

Service: 0

Adjustments -

Category Name: CAT_LOA Leave of Absence

Category Type: 0

Include for Service:

Date Round Option:

Record Impacted: N

Adjustment Rule -

Periods to Add

Number:

Period Units:

Limit: No Limit

Service: 0

Adjustments -

Category Name: CAT_RETURN Return Category

Category Type: 0

Include for Service: Y

Date Round Option:

Record Impacted: N

Adjustment Rule -

Periods to Add

Number:

Period Units:

Limit: No Limit

Service: 0

Adjustments -

Category Name: CAT_TERM Termination

Category Type: T

Include for Service:

Date Round Option:
Record Impacted: N
Adjustment Rule -
 Periods to Add
 Number:
 Period Units:
Limit: No Limit
Service: 0
 Adjustments -
Final Result Conversion -
 Final Service Result Units: Y Years
 Decimal Conversion Final Result Duration Option:
Final Result Adjustment -
 Add Service Amount: 0
 Subtract Service Amount: 0
Final Service Limit:
 Minimum Service Amount: 0
 Maximum Service Amount: 0

BREAK RULES -
Definition: KUS_SVBBD1
One year wait code -
Service Restoration Rule: Count Breaks
Number of Breaks Needed: 60
Prior Service Minimum for Number of Breaks: Y
Always Restore Service if Vested: Y
Type of One-Year-Break Def -
 Elapsed Time
 Year: Hire Anniversary Year
 Counting Period: Months
List of Action Categories -
 Category Category Description

Function Result: KUS_SVV_F1
Definition: KUS_SVVND2 Group: ALL Start: 01/01/1960 Stop: EVENT_DT
Description: Splan no vesting Svc. 7/1/85

Service -
 Service Type: E Elapsed Time
 Projection Method:
 Hours Consolidated:
Computation Period -
 Period: Calendar Year
 1st Period Anniversary Year: N
Service Exclusion -
 Exclude Service Prior To -
 Date:
 Exclude Service After -
 Date:
Contributions -
 Required For Service: N
 Contrib Name:

Hours/Time Dependency Select: Hours/Time - No dependencies
Hours Def Time Requirement -
 (none)
Time Def Hours Requirement -
 (none)

HR Status Adjustment Order -
 Future Status: 0
 Date Round: 0
 Add Time to Date: 0
Type of Elapsed Time -
 Form of Time:
 Duration Option: DUR0P_P1D1 Raw Years
Period Result Conversion -
 Period Result Units:

KUSP as of 12/31/1999

Period Result Decimal Conversion Duration Option:
Service Categories -

Category Name: CAT_HIR Hire Categories
Category Type: H
Include for Service:
Date Round Option:
Record Impacted: N
Adjustment Rule -
Periods to Add
Number:
Period Units:
Limit: No Limit
Service: 0
Adjustments -

Category Name: CAT_LOA Leave of Absence
Category Type: 0
Include for Service:
Date Round Option:
Record Impacted: N
Adjustment Rule -
Periods to Add
Number:
Period Units:
Limit: No Limit
Service: 0
Adjustments -

Category Name: CAT_TERM Termination
Category Type: T
Include for Service:
Date Round Option:
Record Impacted: N
Adjustment Rule -
Periods to Add
Number:
Period Units:
Limit: No Limit
Service: 0
Adjustments -

Final Result Conversion -
Final Service Result Units: Y Years
Decimal Conversion Final Result Duration Option:
Final Result Adjustment -
Add Service Amount: 0
Subtract Service Amount: 0
Final Service Limit:
Minimum Service Amount: 0
Maximum Service Amount: 0

BREAK RULES -
Definition: KUS_SVVD2
One year wait code -
Service Restoration Rule: Count Breaks
Number of Breaks Needed: 60
Prior Service Minimum for Number of Breaks: Y
Always Restore Service if Vested: Y
Type of One-Year-Break Def -
Elapsed Time
Year: Hire Anniversary Year
Counting Period: Months

List of Action Categories -
Category Category Description

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Service -
Service Type: E Elapsed Time
Projection Method:
Hours Consolidated:
Computation Period -
Period: Calendar Year
1st Period Anniversary Year: N
Service Exclusion -
Exclude Service Prior To -
Date:
Exclude Service After -
Date:
Contributions -
Required For Service: N
Contrib Name:

Hours/Time Dependency Select: Hours/Time - No dependencies
Hours Def Time Requirement -
(none)
Time Def Hours Requirement -
(none)

HR Status Adjustment Order -
Future Status: 2
Date Round: 1
Add Time to Date: 3
Type of Elapsed Time -
Form of Time:
Duration Option: DUR0P_P1D1 Raw Years
Period Result Conversion -
Period Result Units:
Period Result Decimal Conversion Duration Option:
Service Categories -

Category Name: CAT_HIR Hire Categories
Category Type: H
Include for Service: Y
Date Round Option:
Record Impacted: N
Adjustment Rule -
Periods to Add
Number:
Period Units:
Limit: No Limit
Service: 0
Adjustments -

Category Name: CAT_LOA Leave of Absence
Category Type: T
Include for Service:
Date Round Option:
Record Impacted: N
Adjustment Rule -
Periods to Add
Number:
Period Units:
Limit: No Limit
Service: 0
Adjustments -
Status Adjustment is: C Ignore Current Action/Reason
If Action: RFL / Reason:
/
6 M Months
Add: 0

Reason:

Category Name: CAT_LTD Long Term Diasablility
Category Type: T

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Include for Service:
Date Round Option:
Record Impacted: N
Adjustment Rule -
 Periods to Add
 Number:
 Period Units:
Limit: No Limit
Service: 0
 Adjustments -
 Status Adjustment is: C Ignore Current Action/Reason
 If Action: RFL / Reason:
 /
 6 M Months
Add: 0

Reason:

Category Name: CAT_PLA Paid Leave of Absence
Category Type: T
Include for Service:
Date Round Option:
Record Impacted: N
Adjustment Rule -
 Periods to Add
 Number:
 Period Units:
Limit: No Limit
Service: 0
 Adjustments -
 Status Adjustment is: C Ignore Current Action/Reason
 If Action: RFL / Reason:
 /
 6 M Months
Add: 0

Reason:

Category Name: CAT_RFL Return from Leave
Category Type: H
Include for Service: Y
Date Round Option:
Record Impacted: N
Adjustment Rule -
 Periods to Add
 Number:
 Period Units:
Limit: No Limit
Service: 0
 Adjustments -

Category Name: CAT_TERM Termination
Category Type: T
Include for Service:
Date Round Option:
Record Impacted: N
Adjustment Rule -
 Periods to Add
 Number:
 Period Units:
Limit: No Limit
Service: 0
 Adjustments -

Category Name: STD
Category Type: T
Include for Service:
Date Round Option:
Record Impacted: N
Adjustment Rule -

KUSP as of 12/31/1999

Periods to Add

Number:

Period Units:

Limit: No Limit

Service: 0

Adjustments -

Final Result Conversion -

Final Service Result Units: Y Years

Decimal Conversion Final Result Duration Option:

Final Result Adjustment -

Add Service Amount: 0

Subtract Service Amount: 0

Final Service Limit:

Minimum Service Amount: 0

Maximum Service Amount: 0

BREAK RULES -

Definition: KUS_SVVD2

One year wait code -

Service Restoration Rule: Count Breaks

Number of Breaks Needed: 60

Prior Service Minimum for Number of Breaks: Y

Always Restore Service if Vested: Y

Type of One-Year-Break Def -

Elapsed Time

Year: Hire Anniversary Year

Counting Period: Months

List of Action Categories -

Category	Category Description
----------	----------------------

KUSP as of 12/31/1999

=====
*** Vesting ***
=====

Function Result: KUS_VT_F
Definition: KUS_VT_D1 Group: ALL Start: 01/01/1960 Stop: EVENT_DT
Description: Vesting for Splan

Vesting Schedule(s) -
 Schedule Name: 5YEARCLIFF
 Interpolate: N
 Schedule Type: Cliff
 Cliff Service Result: KUS_SVV_F
 100% Vested After: 5 years

Full Vesting Conditions -
 Disability: Y
 Death: Y
 Custom Statement: N
 Retirement Types: N
 User Code: N

Forfeiture Conditions -
 Death with No Spouse Beneficiaries: N
 Withdrawal of Contributions: N
 Custom Statement: N
 User Code: N

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*** Benefit Eligibility ***

Function Result: KUS_BE_F
Definition: KUS_BE_D1 Group: ALL Start: 01/01/1960 Stop: EVENT_DT

Criteria Selection -

Definition Name		And	Min Age		Min	Service	Min Custom
			/Or Age	Definition	Svc	Definition	Pts Statement
KUS_BE_D1	CLAUSE1	Or	65	EVENTAGE	0		0
KUS_BE_D1	CLAUSE2	Or	60	EVENTAGE	10	KUS_SVV_F	0

Function Result: KUS_BE_F1
Definition: KUS_BE_D2 Group: ALL Start: 01/01/1960 Stop: EVENT_DT

Criteria Selection -

Definition Name		And	Min Age		Min	Service	Min Custom
			/Or Age	Definition	Svc	Definition	Pts Statement
KUS_BE_D2	CLAUSE1	Or	55	EVENTAGE	5	KUS_SVV_F	0

KUSP as of 12/31/1999

*** Final Average Earnings ***

Function Result: KUS_FA_F
Definition: KUS_FA_D1 Group: ALL Start: 01/01/1960 Stop: EVENT_DT
Description: Splan High 5 FAE

Average Earnings Parameters -
Find the Highest -
Periods: 60 Consecutive: Y
Take the Average from -
Out of the Last: 120 periods

Use Consolidated Earnings -
Name: KUS_CEFA_F Splan FAE Consolidation

Partial Period Options -
Keep if Needed
Count:
Final Period Options -
Keep if Needed
Limit Options -
401(a)17
Name: 401(A)(17)
Zeroes -
Use
Short Service Options -
Use what you have
Generated Earnings -
None
Project Method: EARN_PROJE

Function Result: KUFAE415_F
Definition: KUFAE415_D Group: ALL Start: 01/01/1960 Stop: EVENT_DT
Description: Highest 3 year avgerage

Average Earnings Parameters -
Find the Highest -
Periods: 36 Consecutive: Y
Take the Average from -
Out of the Last: 60 periods

Use Consolidated Earnings -
Name: KUS_CEFA_F Splan FAE Consolidation

Partial Period Options -
Always Use
Count:
Final Period Options -
Always Use
Limit Options -
None
Zeroes -
Replace with Look Back
Short Service Options -
Use what you have
Generated Earnings -
None
Project Method: EARN_PROJE

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=====
*** Cash Balance Accounts ***
=====

KUSP as of 12/31/1999

=====
*** Employee Accounts ***
=====

KUSP as of 12/31/1999

=====
*** Social Security ***
=====

Function Result: KUS_SS_F
Definition: KUS_SS_D1 Group: ALL Start: 01/01/1960 Stop: EVENT_DT
Description: Splan Social Security

Social Security Benefit Type: Old Age Retirement
Use -
 Earnings: KUS_CESS_F
 Current Period Only
Earnings Regression Method -
 Use National Average Wage
Lag Year Regression Method -
 Use Alternative II Assumptions
Earnings Projection Method -
 Project Using
 Projection Method Name: EARN_PROJE
Start Projection -
 with Actual Current Year
Social Security Commencement - Use Social Security NRA
Date:
Social Security Wage History Range -
 Earliest Age: 21
 Latest Age: Use Social Security NRA
PIA Calculation Rules -
 Apply Early Commence Reduction: N
 Apply Deferred Retire Credit: N
 Disregard Attained Age Rule: N
 Disregard Age 62 Entitle Rule: N

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=====
*** Covered Compensation ***
=====

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=====
*** Early/Late Adjustments ***
=====

Function Result: KUS_ELPIAF
Definition: KUS_ELPIAD Group: ALL Start: 01/01/1960 Stop: EVENT_DT
Description: Ben Com Age PIA GATT 6%

Adjustment Start Date: ADT62
Adjustment End Date: BENCOM_DT
Decimals: 6

Subadjustments -

Subadjustment: EARLY

Uses Method -

Method: A Actuarial Equivalence
Name:

Applies To: Reductions Only

Decimals: 6

Actuarial Assumption Set: GATT_6%

Benefit Formula Name: KUS_BFPIAD

Employee "From" Age -Age Field

Date:

Employee "To" Age -Age Field

Date: ADNBCD

Beneficiary "From" Age -Age Field

Date:

Beneficiary "To" Age -Age Field

Date:

Number of Adjustment Periods: Periods Between Dates

From Date:

To Date:

Months/Years:

Rules Use:

Percent per Period	Fraction per Period	Over Periods
-----	-----	-----
0	0 / 0	0

Function Result: KUS_EL_F
Definition: KUS_EL_D1 Group: ALL Start: 01/01/1960 Stop: EVENT_DT
Description: Splan early/late adjustments

Adjustment Start Date: ADT65
Adjustment End Date: BENCOM_DT
Decimals: 5

Subadjustments -

Subadjustment: EARLY

Uses Method -

Method: R Arithmetic Rules
Name:

Applies To: Reductions Only

Decimals: 5

Actuarial Assumption Set:

Benefit Formula Name:

Employee "From" Age -Age Field

Date:

Employee "To" Age -Age Field

Date:

Beneficiary "From" Age -Age Field

Date:

Beneficiary "To" Age -Age Field

Date:

Number of Adjustment Periods: Periods Between Dates

KUSP as of 12/31/1999

From Date: BENCOM_DT
To Date: ADT65
Months/Years: Y

Rules Use: Percentages

Percent per Period	Fraction per Period	Over Periods
-----	-----	-----
3	0 / 0	5
5	0 / 0	5

Subadjustment: LATE
Uses Method -
Method: A Actuarial Equivalence
Name:
Applies To: Increases Only
Decimals: 5
Actuarial Assumption Set: GATT_6%
Benefit Formula Name: KUS_BF_D1
Employee "From" Age -Age Field
Date:
Employee "To" Age -Age Field
Date: ADNBCD
Beneficiary "From" Age -Age Field
Date:
Beneficiary "To" Age -Age Field
Date:
Number of Adjustment Periods: Periods Between Dates
From Date:
To Date:
Months/Years:

Rules Use:

Percent per Period	Fraction per Period	Over Periods
-----	-----	-----
0	0 / 0	0

KUSP as of 12/31/1999

=====
*** Death Coverage Factors ***
=====

KUSP as of 12/31/1999

*** Benefit Calculation ***

Function Result: KUS_BF_F

Definition: KUS_BF_D1 Group: ALL Start: 01/01/1960 Stop: EVENT_DT

Description: Splan Benefit Formula PIA offs

Payment Frequency: 12 Monthly Payment

Single Participant

Married Participant

Form Code: LIFE Life Annuity

LIFE Life Annuity

Years Certain: 0

0

Pct Continued: 0

0

Custom Statement: KUS_BF_D1 Description: Splan benefit formula PIA offs Splan benefit formula PIA offset.

Statement Type: Operation

Keyword: KUS_FA_F * .02 = TEMP01

Statement Type: Operation

Keyword: TEMP01 * KUS_SVB_F = TEMP01

Statement Type: Operation

Keyword: KUS_PIA_CS * .25 = TEMP02

Statement Type: Operation

Keyword: TEMP01 - TEMP02 = TEMP03

Statement Type: Function

Keyword: MAX TEMP03 0 = KUS_BF_D1

Function Result: KUS_BF_F2

Definition: KUS_BF_D2 Group: ALL Start: 01/01/1960 Stop: EVENT_DT

Description: Splan Cash Balance formuls

Payment Frequency: 12 Monthly Payment

Single Participant

Married Participant

Form Code: LIFE Life Annuity

LIFE Life Annuity

Years Certain: 0

0

Pct Continued: 0

0

Custom Statement: KUS_BF_D2 Description: See Custom Statement BENF0_CS See Custom Statement BENF0_CS for a complete descri

Statement Type: Operation

Keyword: BENF0_CS = KUS_BF_D2

KUSP as of 12/31/1999

*** Q D R O ***

KUSP as of 12/31/1999

=====
*** Employee/Employer Split ***
=====

KUSP as of 12/31/1999

=====
*** Optional Forms ***
=====

Function Result: KUS_OF_F

Definition: KUS_OF_D1 Group: ALL Start: 01/01/1960 Stop: EVENT_DT
Description: Splan Optional Forms

Benefit Formula Name: KUS_BF_F
Beneficiary Age at BCD Alias:
Use Formset in 415 Processing: Y
Bypass This Set If Custom Statement is True:
Forms -

Form Code: JS Joint and Survivor Annuity
Years Certain: 0
Percent Continued: 50
Method: R Actuarial
Custom Statement:
Constant: 0
QJSA: Y
Spousal Consent:
Default Form (Single):
Default Form (Married): Y
Small Benefit Cashout:
For 415 Only: N

Actuarial Assumption Set: GATT_6% Gatt 6% - GAM 83
Lump Sum Ages and Formulas -
Employee Age Alias:
Beneficiary Age Alias:
Benefit Formula at NRD Name:
Minimums and Maximums -
Maximum Lump Sum Amount:
Minimum Lump Sum Amount:
Small Benefit Cashout Threshold: 0

Use Alternate Assumption Set:
Lump Sum Not Available:

Years Certain: 0 /
Percent Continued: 50 /
Level Income Parameters -
Social Security PIA Name:
Threshold Age: 0
Cash Refund Form Parameters -
Account Balance Result Name:
Upon Death Pay Insurance As: Single Sum

Form Code: JS Joint and Survivor Annuity
Years Certain: 0
Percent Continued: 100
Method: R Actuarial
Custom Statement:
Constant: 0
QJSA: Y
Spousal Consent:
Default Form (Single):
Default Form (Married):
Small Benefit Cashout:
For 415 Only: N

Actuarial Assumption Set: GATT_6% Gatt 6% - GAM 83
Lump Sum Ages and Formulas -

KUSP as of 12/31/1999

Employee Age Alias:
Beneficiary Age Alias:
Benefit Formula at NRD Name:
Minimums and Maximums -
Maximum Lump Sum Amount:
Minimum Lump Sum Amount:
Small Benefit Cashout Threshold: 0

Use Alternate Assumption Set:
Lump Sum Not Available:

Years Certain: 0 /
Percent Continued: 100 /
Level Income Parameters -
Social Security PIA Name:
Threshold Age: 0
Cash Refund Form Parameters -
Account Balance Result Name:
Upon Death Pay Insurance As: Single Sum

Form Code: LIFE Life Annuity

Years Certain: 0
Percent Continued: 0
Method: R Actuarial
Custom Statement:
Constant: 0
QJSA:
Spousal Consent:
Default Form (Single): Y
Default Form (Married):
Small Benefit Cashout:
For 415 Only: N

Actuarial Assumption Set: GATT_6% Gatt 6% - GAM 83

Lump Sum Ages and Formulas -
Employee Age Alias:
Beneficiary Age Alias:
Benefit Formula at NRD Name:
Minimums and Maximums -
Maximum Lump Sum Amount:
Minimum Lump Sum Amount:
Small Benefit Cashout Threshold: 0

Use Alternate Assumption Set:
Lump Sum Not Available:

Years Certain: 0 /
Percent Continued: 0 /
Level Income Parameters -
Social Security PIA Name:
Threshold Age: 0
Cash Refund Form Parameters -
Account Balance Result Name:
Upon Death Pay Insurance As: Single Sum

Form Code: LIFE Life Annuity

Years Certain: 10
Percent Continued: 0
Method: R Actuarial
Custom Statement:
Constant: 0
QJSA:
Spousal Consent:
Default Form (Single):
Default Form (Married):
Small Benefit Cashout:
For 415 Only: N

KUSP as of 12/31/1999

Actuarial Assumption Set: GATT_6% Gatt 6% - GAM 83
Lump Sum Ages and Formulas -
 Employee Age Alias:
 Beneficiary Age Alias:
 Benefit Formula at NRD Name:
Minimums and Maximums -
 Maximum Lump Sum Amount:
 Minimum Lump Sum Amount:
 Small Benefit Cashout Threshold: 0

Use Alternate Assumption Set:
Lump Sum Not Available:

Years Certain: 10 /
Percent Continued: 0 /
Level Income Parameters -
 Social Security PIA Name:
 Threshold Age: 0
Cash Refund Form Parameters -
 Account Balance Result Name:
 Upon Death Pay Insurance As: Single Sum

Form Code: LIO Level Income Option
Years Certain: 0
Percent Continued: 0
Method: R Actuarial
Custom Statement:
Constant: 0
QJSA:
Spousal Consent:
Default Form (Single):
Default Form (Married):
Small Benefit Cashout:
For 415 Only: N

Actuarial Assumption Set: GATT_6% Gatt 6% - GAM 83
Lump Sum Ages and Formulas -
 Employee Age Alias:
 Beneficiary Age Alias:
 Benefit Formula at NRD Name:
Minimums and Maximums -
 Maximum Lump Sum Amount:
 Minimum Lump Sum Amount:
 Small Benefit Cashout Threshold: 0

Use Alternate Assumption Set:
Lump Sum Not Available:

Years Certain: 0 /
Percent Continued: 0 /
Level Income Parameters -
 Social Security PIA Name: KUS_SS_F
 Threshold Age: 62
Cash Refund Form Parameters -
 Account Balance Result Name:
 Upon Death Pay Insurance As: Single Sum

Form Code: LUMP Lump Sum
Years Certain: 0
Percent Continued: 0
Method: R Actuarial
Custom Statement:
Constant: 0
QJSA:
Spousal Consent:
Default Form (Single):
Default Form (Married):

KUSP as of 12/31/1999

Small Benefit Cashout:
For 415 Only: N

Actuarial Assumption Set: GATT_6% Gatt 6% - GAM 83
Lump Sum Ages and Formulas -
 Employee Age Alias:
 Beneficiary Age Alias:
 Benefit Formula at NRD Name:
Minimums and Maximums -
 Maximum Lump Sum Amount:
 Minimum Lump Sum Amount:
 Small Benefit Cashout Threshold: 5000

Use Alternate Assumption Set:
Lump Sum Not Available:

Years Certain: 0 /
Percent Continued: 0 /
Level Income Parameters -
 Social Security PIA Name:
 Threshold Age: 0
Cash Refund Form Parameters -
 Account Balance Result Name:
 Upon Death Pay Insurance As: Single Sum

KUSP as of 12/31/1999

*** 415 Limits ***

Function Result: KU_415_FR
Definition: KU415LIMIT Group: ALL Start: 01/01/1960 Stop: EVENT_DT
Description: 415 Limits for KU companies

Processing Parameters -
Limit Table Lookup: KU415TABLE

Post SSRA Actuarial Increase Parameters -
Plan Adjustment: KUS_EL_F
GATT Adjustment: KU_GATT_IF

Limit Reduction Factors:
Prior to Age 62:
Plan Adjustment: KUS_EL_F
GATT Adjustment: KU_GATT_RF
10 Year Participant: N
Service Definition: KUS_SVP_F

Average Earnings Limit - FAE Definition: KUFAE415_F
FAE Limit User Code: N
Min 10K for Non-DC Participant:
Service Definition: KUS_SVB_F

415(e) Information -
No 415e information

Reduction Options -
Prorate
Plan Name Form Set Order No

*** Consolidated Earnings ***

Function Result: KUS_CEFA_F
Definition: KUS_CEFAD1 Group: ALL Start: 01/01/1960 Stop: EVENT_DT
Description: Splan FAE Consolidation

Accumulation Period -
Period: M Calendar Month
Start Date (Month): 0 (Day): 0

Accumulate Based On -
Earned Date

Consolidation Based On -
Type:
B Both Payroll Earns and Rate
Special Accum:

BNS	100	0
CMS	100	0

Use Actual Rates: Y

Round Method:

Compensation Rate Effective On -
Current Period
Month: 0 Day: 0
Multiply By:

Limits and Adjustments -
Minimum Earnings: 0
Maximum Earnings: 0
Plus Additional Amount: 0

Exclude Categories -
Category Description

CAT_LOA Leave of Absence

Action/Reasons for Generation -

Category: CAT_DIS Disability Category
Generation Method: C
Replacement Method: 0
Uplift Factor: 0

Other Fields and Field Values -

Partial Period: Disability Category

Termination -

HR Action/Reason Category	Break-In-Service Methods	Annualize Options
---------------------------	--------------------------	-------------------

CAT_TERM Termination	S Use As Is	
----------------------	-------------	--

Hire/Rehire -

HR Action/Reason Category	Break-In-Service Methods	Annualize Options
---------------------------	--------------------------	-------------------

CAT_HIR Hire Categories	S Use As Is	
-------------------------	-------------	--

Function Result: KUS_CESS_F
Definition: KUS_CESSD1 Group: ALL Start: 01/01/1960 Stop: EVENT_DT
Description: Splan Consolitation Soc. Sec.

Accumulation Period -
Period: C Calendar Year
Start Date (Month): 0 (Day): 0

Accumulate Based On -
Earned Date

Consolidation Based On -
Type:
W Payroll W2 Accumulator
Special Accum:

KUSP as of 12/31/1999

Use Actual Rates:
Round Method:
Compensation Rate Effective On -
Current Period
Month: 0 Day: 0
Multiply By:

Limits and Adjustments -
Minimum Earnings: 0
Maximum Earnings: 0
Plus Additional Amount: 0

Exclude Categories -
Category Description

Action/Reasons for Generation -

Category: CAT_DIS Disability Category
Generation Method: C
Replacement Method: 0
Uplift Factor: 0

Other Fields and Field Values -

Partial Period: Disability Category

Termination -

HR Action/Reason Category	Break-In-Service Methods	Annualize Options
CAT_TERM Termination	A Annualize	Count Days

Hire/Rehire -

HR Action/Reason Category	Break-In-Service Methods	Annualize Options
CAT_HIR Hire Categories	A Annualize	Count Days

KUSP as of 12/31/1999

=====
*** Consolidated Hours ***
=====

KUSP as of 12/31/1999

=====
*** Consolidated Contributions ***
=====

```

~~~~~
Run ID.      KUSP_DEC99      Payment End Date  12/31/1999  Check Date      12/31/1999
Benefit Plan KUSP
Employee Id   KU0011
Employee Record # 1
Identification No  551 25 4683
~~~~~

```

Scheduled Payment Record

```

~~~~~
Payment  Provider      Form Code      Years      Percent      Payment      Payment      Payment Amount
No.      Provider Name    Form Description Guaranteed Continued Frequency End Date      Nontax Payment Amount
~~~~~
1          LIFE          0          0          12          10594.65
          Life Annuity          0.00
                                     ~~~~~
                                     10594.65
                                     0.00
~~~~~

```

```

~~~~~
Employee Id  KU0011
Benefit Deduction Record- Deduction Amount:      0.00
Balance Adjustment Record- Adjustment Amount:      0.00 Nontax Adjustment Amount:      0.00
Scheduled Payment Record- Payment Amount:      10594.65 Nontax Payment Amount:      0.00
Onetime Payment Record- Payment Amount:      0.00 Nontax Payment Amount:      0.00
~~~~~

```

~~~~~

|                   |            |                  |            |                   |            |
|-------------------|------------|------------------|------------|-------------------|------------|
| Run ID.           | KUSP_DEC99 | Payment End Date | 12/31/1999 | Check Date        | 12/31/1999 |
| Benefit Plan      | KUSP       |                  |            |                   |            |
| Employee Id       |            |                  |            | Identification No |            |
| Employee Record # | 0          |                  |            |                   |            |

~~~~~

~~~~~

|                            |                    |          |                           |      |  |
|----------------------------|--------------------|----------|---------------------------|------|--|
| Benefit Plan               | KUSP               |          |                           |      |  |
| Benefit Deduction Record-  | Deduction Amount:  | 0.00     |                           |      |  |
| Balance Adjustment Record- | Adjustment Amount: | 0.00     | Nontax Adjustment Amount: | 0.00 |  |
| Scheduled Payment Record-  | Payment Amount     | 10594.65 | Nontax Payment Amount:    | 0.00 |  |
| Onetime Payment Record-    | Payment Amount     | 0.00     | Nontax Payment Amount:    | 0.00 |  |

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|                   |            |                  |            |                   |            |
|-------------------|------------|------------------|------------|-------------------|------------|
| Run ID.           | KUSP_DEC99 | Payment End Date | 12/31/1999 | Check Date        | 12/31/1999 |
| Benefit Plan      | KUSP       |                  |            |                   |            |
| Employee Id       |            |                  |            | Identification No |            |
| Employee Record # | 0          |                  |            |                   |            |

~~~~~

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|           |            |         |            |         |          |                   |              |
|-----------|------------|---------|------------|---------|----------|-------------------|--------------|
| Benefit   | Deduction  | Record- | Deduction  | Amount: | 0.00     |                   |              |
| Balance   | Adjustment | Record- | Adjustment | Amount: | 0.00     | Nontax Adjustment | Amount: 0.00 |
| Scheduled | Payment    | Record- | Payment    | Amount: | 10594.65 | Nontax Payment    | Amount: 0.00 |
| Onetime   | Payment    | Record- | Payment    | Amount  | 0.00     | Nontax Payment    | Amount: 0.00 |

~~~~~

~~~~~  
Run ID. KBAT-00-01 Payment End Date 01/31/2000 Check Date 01/31/2000  
~~~~~

Record Type : 80 Scheduled Payment Record

Benefit Plan :

Employee ID	Employee Name	Record #	Payment No.	Provider Name	Form Code Form Description	Payment Amount Nontax Payment Amount
KU0001	Lewis, Douglas	1	1		LIFE Life Annuity	10500.00 0.00
						~~~~~
						10500.00
						0.00

Benefit Plan	KUSP	10500.00
		0.00

Record Type - 80	Scheduled Payment Total	10500.00
		0.00

~~~~~

| Run ID. | KBAT-00-01 | Payment End Date | 01/31/2000 | Check Date | 01/31/2000 |
|---------|------------|------------------|------------|------------|------------|
|---------|------------|------------------|------------|------------|------------|

~~~~~

**QUALIFIED PRERETIREMENT SURVIVOR ANNUITY**  
**Election or Waiver of Benefit**  
**(Sample Letter)**

Douglas Lewis  
3569 Malta Ave

Date: 09/05/2000

Social Security No: 058-39-2799

Newark, NJ 07112

The GBI Salaried Plan (Plan) will pay a benefit to your spouse if:

- you are married when you die;
- you die before you terminate employment; and
- you do not reject this benefit.

This benefit is called a “qualified preretirement survivor annuity.” Unless you reject this benefit, the amount that will be paid to your spouse at your death will be [description of the benefit].

You may decide that you do not want this benefit because of the cost involved. This benefit is very similar to a life insurance contract because it provides a death benefit. As with any life insurance contract, there is a cost associated with this death benefit protection. The Plan provides that you must pay the cost of the risk assumed by the Plan (i.e., the risk that this benefit will be paid if you die before retirement). This cost will be paid by means of a reduction in the retirement benefit you would otherwise receive at retirement. The cost of the benefit (i.e., the amount by which your benefit will be reduced) is [description of cost].

You can avoid this cost only by waiving the preretirement death benefit. However, if you do so, the Plan will not pay a death benefit to your spouse if you die before retirement.

You should discuss this matter with your spouse. If you decide to waive this benefit, you and your spouse must complete the following form and return it to the Plan Administrator at the address shown below. Your waiver of this benefit will be effective only if your spouse agrees in writing with this action. Your spouse’s written consent can be given below (see “Spouse’s Consent to Waiver of Qualified Preretirement Survivor Annuity”).

If you previously rejected the preretirement death benefit, you may reinstate this benefit by completing this form below. Your spouse’s consent is not required to reinstate the benefit.

⇒ **Check only item 1 or 2 below**

⇒ **Return this form to the Plan Administrator upon Completion**

1. If you are **not married** check the box and complete the "Certification of Single Status" shown below.

☐ I am **not married** and therefore, the coverage does not apply to me.

2. If you **are married** complete the information below; check only one of the two boxes below, and sign and date this form.

Spouse's Name: _____

Date of Marriage: _____

Spouse's Date of Birth: _____

Spouse's Social Security No: _____

☐ I **hereby elect the Qualified Preretirement Survivor Annuity**. I understand that if I should die prior to my retirement, or after separation from service - but before my vested benefits begin, **my spouse will receive a monthly annuity** in an amount equal to 50% of my benefit had I retired on my date of death. I also understand that , the benefit payable to my spouse will be reduced for:

- Early Retirement benefits (if applicable);
- 50% Joint & Survivor Annuity form of payment; and
- Qualified Preretirement Surviving Spouse's Coverage.

The coverage effective date is the date on which the Qualified Preretirement Survivor Annuity became effective -- and is the latest of the following dates:

- the date when I have completed 10 years of Service;
- the first anniversary of my marriage; or
- the date of reinstatement of previously rejected coverage.

The coverage ending date is the earliest of :

- my Normal Retirement Date;
- my benefit commencement date;
- my death, or divorce;
- the death of my spouse; or
- the first of the month following the date in which this coverage is revoked.

I understand that the amount of the pension benefit payable to me at retirement, or to my surviving spouse in the event of my death before my retirement, or after separation from service - but before my vested benefits begin, will be **reduced** to pay for the Qualified Preretirement Survivor Annuity protection during the period of coverage.

☐ I hereby reject the Qualified Preretirement Survivor Annuity. I recognize that my spouse will not receive a pension if I should die before I retire, or after my termination of employment - but before my vested benefits begin.

_____  
Signature of Employee

_____  
Date

### Important Note

If you are **not married**, this coverage does not apply to you. However, you must sign in the area entitled "Certification of Single Status" on page 4, in the presence of a Notary Public, or authorized Plan representative.

If you **are married**, and have **rejected** the Qualified Preretirement Survivor Annuity, your spouse must consent to your declination by signing in the area entitled "Spousal Consent" in the presence of a Notary Public.

## SPOUSAL CONSENT

As the spouse of the above named employee, I have read and understand this Qualified Preretirement Survivor Annuity form. I recognize that by agreeing not to elect this coverage, **I will not be entitled to any benefit if my spouse should die before retirement or after separation of service, but before vested benefits begin.**

With this knowledge, I hereby consent not to elect the Qualified Preretirement Survivor Annuity.

Signature of Spouse _____

Date _____

## NOTARY

I, _____ a notary public in and for  
_____ County, in the State of

_____, DO HEREBY CERTIFY that

_____ is personally known to me to be the same person whose name is subscribed to the preceding, and acknowledge that such person appeared before me this day in person and that such person signed, sealed, and delivered this instrument as a free and voluntary act, for the uses and purposes here set forth.

GIVEN under my hand and official seal, this _____ day of _____,  
19____.

Notary Public _____

Commission Expires _____, 19_____

## CERTIFICATION OF SINGLE STATUS

I, _____, hereby affirm that I am not married.

Signature of Participant _____

Date _____

### NOTARY

I, _____ a notary public in and for  
_____ County, in the State of

_____, DO HEREBY CERTIFY that

_____ is personally known to me to be the same person whose name is subscribed to the preceding, and acknowledge that such person appeared before me this day in person and that such person signed, sealed, and delivered this instrument as a free and voluntary act, for the uses and purposes here set forth.

GIVEN under my hand and official seal, this _____ day of _____,  
19____.

Notary Public _____

Commission Expires _____, 19_____

**NOTICE TO PARTICIPANTS ELIGIBLE TO  
ROLL OVER RETIREMENT PLAN DISTRIBUTIONS  
(Sample Notice)**

**SPECIAL TAX NOTICE REGARDING PLAN PAYMENTS**

This notice contains important information you will need before you decide how to receive your benefits from GBI Salaried Plan.

**Summary**

A payment from the Plan that is eligible for "rollover" can be taken in two ways. You can have all or a portion of your payment either:

- Paid in a direct rollover; or
- Paid to you.

A rollover is a payment of your Plan benefits to your individual retirement plan (IRA) or to another employer plan. The choice you make will affect the tax you owe.

**If you choose a Direct Rollover:**

- Your payment will not be taxed in the current year and no income tax will be withheld.
- Your payment will be made directly to your IRA or, if you choose, to another employer plan that accepts your rollover.
- Your payment will be taxed later as you withdraw moneys from your IRA or the employer plan.

**If you choose to have your Plan benefits directly paid to you:**

- You will receive only 80% of the payment, because the Plan Administrator is required to withhold 20% of the payment and send it to the IRS as income tax withholding to be credited against any taxes you might owe.
- Your payment will be taxed in the current year unless you roll it over. You may be able to use special tax rules that could reduce the tax you owe. However, if you receive the payment before age 59½, you may also have to pay an additional 10% penalty tax for early withdrawal.

- You can roll over the payment by paying it to your IRA or to another employer plan that accepts your rollover within 60 days of receiving the payment. The amount rolled over will not be taxed until you take it out of the IRA or employer plan.
- If you want to roll over 100% of the payment to an IRA or an employer plan, **you must find other money to replace the 20% that was withheld.** If you roll over only the 80% that you received, you will be taxed on the 20% that was withheld and that is not rolled over.

## MORE INFORMATION

- I. PAYMENTS THAT CAN AND CANNOT BE ROLLED OVER
- II. DIRECT ROLLOVER
- III. PAYMENT PAID TO YOU
- IV. SURVIVING SPOUSES, ALTERNATE PAYEES, AND OTHER BENEFICIARIES

### I. Payments That Can and Cannot Be Rolled Over

Payments from the Plan may be "eligible rollover distributions." This means that they can be rolled over to an IRA or to another employer plan that accepts rollover. Your Plan Administrator should be able to tell you what portion of your payment is an eligible rollover distribution. The following types of payments **cannot** be rolled over:

#### Nontaxable Payments

In general, only the "taxable portion" of your payment is an eligible rollover distribution. If you have made "after-tax" employee contributions to the plan, these contributions will be nontaxable when they are paid to you, and they cannot be rolled over. (After-tax employee contributions generally are contributions you made from your own pay that were already taxed.)

#### Payments Spread Over Long Periods

You cannot roll over a payment if it is part of a series of equal (or almost equal) payments that are made at least once a year and that will last for

- your lifetime (or your life expectancy);
- your lifetime and your beneficiary's lifetime (or life expectancies); or
- a period of ten years or more.

## **Required Minimum Payments**

Beginning in the year you reach age 70½, a certain portion of your payment cannot be rolled over because it is a "required minimum payment" that must be paid to you.

## **II. Direct Rollover**

You can choose a direct rollover of all or any portion of your payment that is an "eligible rollover distribution," as described above. In a direct rollover, the eligible rollover distribution is paid directly from the Plan to an IRA or another employer plan that accepts rollovers. If you choose a direct rollover, you are not taxed on a payment until you later take it out of the IRA or the employer plan.

### **Direct Rollover to an IRA**

You can open an IRA to receive the direct rollover. (The term "IRA," as used in this notice, includes individual retirement accounts and individual retirement annuities.) If you choose to have your payment made directly to an IRA, contact an IRA sponsor (usually a financial institution) to find out how to have your payment made in a direct rollover to an IRA at that institution. If you are unsure of how to invest your money, you can temporarily establish an IRA to receive the payment. However, in choosing an IRA, you may wish to consider whether the IRA you choose will allow you to move all or a part of your payment to another IRA at a later date, without penalties or other limitations. See IRS Publication 590, *Individual Retirement Arrangements*, for more information on IRAs (including limits on how often you can rollover between IRAs).

### **Direct Rollover to a Plan**

If you are employed by a new employer that has a plan, and you want a direct rollover to that plan, ask the administrator of that plan whether it will accept your rollover. An employer plan is not legally required to accept a rollover. If your new employer's plan does not accept a rollover, you can choose a direct rollover to an IRA.

### **Direct Rollover of a Series of Payments**

If you receive eligible rollover distributions that are paid in a series for less than ten years, your choice to make or not make a direct rollover for a payment will apply to all later payments in the series until you change your election. You are free to change your election for any later payment in the series.

### **III. Payment Paid to You**

If you have the payment made to you, it is subject to 20% income tax withholding. The payment is taxed in the year you receive it unless, within 60 days, you roll it over to an IRA or another plan that accepts rollovers. If you do not roll it over, special tax rules may apply.

#### **Income Tax Withholding:**

##### **Mandatory Withholding**

If any portion of the payment to you is an eligible rollover distribution, the Plan is required by law to withhold 20% of that amount. This amount is sent to the IRS as income tax withholding. For example, if your eligible rollover distribution is \$10,000, only \$8,000 will be paid to you because the Plan must withhold \$2,000 as income tax. However, when you prepare your income tax return for the year, you will report the full \$10,000 as a payment from the Plan. You will report the \$2,000 as tax withheld, and it will be credited against any income tax you owe for the year.

##### **Voluntary Withholding**

If any portion of your payment is not an eligible rollover distribution but is taxable, the mandatory withholding rules described above do not apply. In this case, you may elect not to have withholding apply to that portion. To elect out of withholding, ask your Plan Administrator for the election form and related information.

##### **Sixty-Day Rollover Option**

If you have an eligible rollover distribution paid to you, you can still decide to roll over all or part of it to an IRA or another employer plan that accepts rollover. If you decide to roll over, **you must make the rollover within 60 days after you receive the payment.** The portion of your payment that is rolled over will not be taxed until you take it out of the IRA or the employer plan.

You can roll over up to 100% of the eligible rollover distribution, including an amount equal to the 20% that was withheld. If you choose to roll over 100%, you must find other money within the 60-day period to contribute to the IRA or the employer plan to replace the 20% that was withheld. On the other hand, if you roll over only the 80% that you received, you will be taxed on the 20% that was withheld.

### Example

Your eligible rollover distribution is \$10,000, and you choose to have it paid to you. You will receive \$8,000, and \$2,000 will be sent to the IRS as income tax withholding. Within 60 days after receiving the \$8,000, you may roll over the entire \$10,000 to an IRA or employer plan. To do this, you roll over the \$8,000 received from the Plan, and you will have to find \$2,000 from other sources (your savings, a loan, etc.). In this case, the entire \$10,000 is not taxed until you take it out of the IRA or employer plan. If you roll over the entire \$10,000 when you file your income tax return you may get a refund of the \$2,000 withheld. If, on the other hand, you roll over only \$8,000, the \$2,000 you did not roll over is taxed in the year it was withheld. When you file your income tax return you may get a refund of part of the \$2,000 withheld. (However, any refund is likely to be larger if you roll over the entire \$10,000.)

### **Additional 10% Tax If You Are Under Age 59 ½**

If you receive a payment before you reach age 59-½ and you do not roll it over, then, in addition to the regular income tax, you may have to pay an extra tax equal to 10% of the taxable portion of the payment. The additional 10% tax does not apply to your payment if it is:

- (1) paid to you because you separate from service with your employer during or after the year you reach age 55;
- (2) paid because you retire due to disability;
- (3) paid to you as equal (or almost equal) payments over your life or life expectancy (of your and your beneficiary's lives or life expectancies); or
- (4) used to pay certain medical expenses. See IRS Form 5329 for more information on the additional 10% tax.

### **Special Tax Treatment**

If your eligible rollover distribution is not rolled over, it will be taxed in the year you receive it. However, if it qualifies as a "lump sum distribution," it may be eligible for special tax treatment. A lump sum distribution is a payment, within one year, of your entire balance under the Plan (and certain other similar plans of the employer) that is payable to you because you have reached age 59-½, or have separated from service with your employer (or, in the case of a self-employed individual, because you have reached age 59-½ or have become disabled). For a payment to qualify as a lump sum distribution, you must have been a participant in the Plan for at least 5 years.

The special tax treatment for lump sum distributions is described below.

### **Five-Year Averaging**

If you receive a lump sum distribution after you are age 59½, you may be able to make a one-time election to figure the tax on the payment by using "5-year averaging." Five-year averaging often reduces the tax you owe because it treats the payment much as if it were paid over 5 years.

### **Ten-Year Averaging if You Were Born Before January 1, 1936**

If you receive a lump sum distribution and you were born before January 1, 1936, you can make a one-time election to figure the tax on the payment by using "10-year averaging" (using 1986 tax rates) instead of 5-year averaging (using current tax rates). Like the 5-year averaging rules, 10-year averaging often reduces the tax you owe.

### **Capital Gain Treatment If You Were Born Before January 1, 1936**

In addition, if you receive a lump sum distribution and you were born before January 1, 1936, you may elect to have the part of your payment that is attributable to your pre-1974 participation in the Plan (if any) taxed as long-term capital gain at a rate of 20%.

There are other limits on the special tax treatment for lump sum distributions. For example, you can generally elect this special tax treatment only once in your lifetime, and the election applies to all lump sum distributions that you receive in that same year. If you have previously rolled over a payment from the Plan (or certain other similar plans of the employer), you cannot use this special tax treatment for later payments from the Plan. If you roll over your payment to an IRA, you will not be able to use this special tax treatment for later payments from the IRA. Also, if you roll over only a portion of your payment to an IRA, this special tax treatment is not available for the rest of the payment. Additional restrictions are described in IRS Form 4972, which has more information on lump sum distributions and how you elect the special tax treatment.

### **Employer Stock or Securities**

There is a special rule for a payment from the Plan that includes employer stock (or other employer securities). To use this special rule, (1) the payment must qualify as a lump sum distribution, as described above (or would qualify except that you do not yet have 5 years of participation in the Plan), or (2) the employer stock included in the payment must be attributable to "after-tax" employee

contributions, if any. Under this special rule, you must have the option of not paying tax on the "net unrealized appreciation" of the stock until you sell the stock.

Net unrealized appreciation generally is the increase in the value of the employer stock while it was held by the Plan. For example, if employer stock was contributed to your Plan account when the stock was worth \$1,000 but the stock was worth \$1,200 when you received it, you would not have to pay tax on the \$200 increase in value until you later sold the stock.

You may instead elect not to have the special rule apply to the net unrealized appreciation. In this case, your net unrealized appreciation will be taxed in the year you receive the stock, unless you roll over the stock. The stock (including any net unrealized appreciation) can be rolled over to an IRA or another employer plan either in a direct rollover or a rollover that you make yourself.

If you receive employer stock in a payment that qualifies as a lump sum distribution, the special tax treatment for lump sum distributions described above (such as 5-year averaging) also may apply. See IRS Form 4972 for additional information on these rules.

#### **IV. Surviving Spouses, Alternate Payees, and Other Beneficiaries**

In general, the rules summarized above that apply to payments to employees also apply to payments to surviving spouses of employees and to spouses or former spouses who are "alternate payees." You are an alternate payee if your interest in the Plan results from a "qualified domestic relations order," which is an order issued by a court, usually in connection with a divorce or legal separation. Some of the rules summarized above also apply to a deceased employee's beneficiary who is not a spouse. However, there are some exceptions for payments to surviving spouses, alternate payees, and other beneficiaries that should be mentioned.

If you are a surviving spouse, you may choose to have an eligible rollover distribution paid in a direct rollover to an IRA or paid to you. If you have the payment paid to you, you can keep it or roll it over yourself to an IRA but you cannot roll it over to an employer plan. If you are an alternate payee, you have the same choices as the employee. Thus, you can have the payment paid as a direct rollover or paid to you. If you have it paid to you, you can keep it or roll it over yourself to an IRA or to another employer plan that accepts rollovers. If you are a beneficiary other than the surviving spouse, you **cannot** choose a direct rollover, and you **cannot** roll over the payment yourself.

If you are a surviving spouse, an alternate payee, or another beneficiary, your payment is not subject to the additional 10% tax described in section III above, even if you are younger than age 59½.

If you are a surviving spouse, an alternate payee, or another beneficiary, you may be able to use the special tax treatment for lump sum distributions and the special rule for

payments that include employer stock, as described in section III above. If you receive a payment because of the employee's death, you may be able to treat the payment as a lump sum distribution if the employee met the appropriate age requirements, whether or not the employee had 5 years of participation in the Plan.

## **HOW TO OBTAIN ADDITIONAL INFORMATION**

This notice summarizes only the federal (not state or local) tax rules that might apply to your payment. The rules described above are complex and contain many conditions and exceptions that are not included in this notice. Therefore, you may want to consult with a professional tax advisor **before** you take a payment of your benefits from the Plan. Also, you can find more specific information on the tax treatment of payments from qualified retirement plans in IRS Publication 575, *Pension and Annuity Income*, and IRS Publication 590, *Individual Retirement Arrangements*. These publications are available from your local IRS office or by calling 1-800-TAX-FORMS.

**DIRECT ROLLOVER ELECTION FORM**  
**GBI Salaried Plan**  
**(Sample Form)**

Douglas Lewis  
3569 Malta Ave

Date: 09/05/2000

Social Security No: 058-39-2799

Newark, NJ 07112

**I. Distribution Information:**

Amount of distribution: _____  
(If distribution is for the entire account balance enter "account balance")

**II. Information About Plan or IRA to Receive Direct Rollover:**

Name of Plan: _____

Name of Plan Administrator: _____

Address of Plan: _____

_____

**OR**

Name of Plan Trustee or Custodian of IRA : _____

Address of Plan Trustee or Custodian: _____

Account Number of IRA: _____

Check which Applies to the Plan to Receive Your Rollover:

___ The plan is a qualified plan under Internal Revenue Code Section 401(a).

___ The plan accepts direct rollover contributions.

___ The plan accepts noncash contributions (optional).

I hereby certify that the information I have entered on this form is true, correct, and complete.

_____  
Signature of Participant

Date _____

