



PeopleSoft Enterprise Pension Administration 8.9 Reports

April 2005

PeopleSoft Enterprise Pension Administration 8.9 Reports
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About This PeopleBook Preface

PeopleBooks provide you with the information that you need to implement and use PeopleSoft applications.

This preface discusses:

- Related documentation.
- Comments and suggestions.

Documentation Updates and Printed Documentation

This section discusses how to:

- Obtain documentation updates.
- Order printed documentation.

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PeopleSoft Product Documentation Manager PeopleSoft, Inc. 4460 Hacienda Drive Pleasanton, CA 94588

Or send email comments to doc@peoplesoft.com.

While we cannot guarantee to answer every email message, we will pay careful attention to your comments and suggestions.

CHAPTER 1

Pension Administration Reports

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

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

Note. For samples of these reports, see the PDF files that are published on CD-ROM with your documentation.

Pension Administration Reports: A to Z

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 appendix.

The reports are presented in the following categories:

- Calculation reports
- Data extract reports
- Participant letters reports
- Miscellaneous reports

Note. This appendix includes report files, as well as printable reports. For example, PAPPPYMT - Trustee Extract is a data file that contains the payment-related data used to produce pension checks.

Calculation Reports

Report ID and Report Name	Description	Navigation	Run Control Page
PAT06A Calculation Worksheet - Formula Detail	Provides summary information about a calculation and each benefit formula that is processed during the calculation.	Pension, Calculations, Create Worksheet, Calculation Worksheet	RUNCTL_PASCW01

Report ID and Report Name	Description	Navigation	Run Control Page
PAT06B 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. Note. The intermediate values are available only if you select <i>Detailed Worksheet</i> on the Define Calculation - Main Page.	Pension, Calculations, Create Worksheet, Calculation Worksheet	RUNCTL_PASCW01
PAT06C Social Security Worksheet	Provides detailed information about how the system calculated a participant's social security benefit. Includes a participant's entire earnings history.	Pension, Calculations, Create Worksheet, Calculation Worksheet	RUNCTL_PASCW01

Data Extract Reports

Report ID and Report Name	Description	Navigation	Run Control Page
PAPPPYMT Trustee Extract	Provides a file of the payment-related data that a third-party requires in order to produce pension checks.	- Pension, Payments, Create Retiree Payments, Create Retiree Payments - Pension, Reports, Online Trustee Extract, Runcntl Pmtddl	RUNCTL_PAPPYMNT, RUNCNTL_PMTDDL
PASAV01 Actuarial Valuation Extract	Provides two extract files that you can send to your actuary: one for active participants and one for inactive participants. These files contain the data that the actuary needs in order to perform a plan's annual actuarial valuation.	Pension, Reports, Actuarial Valuation Extract, Actuarial Valuation Extract	RUNCTL_PASAV01
PASPC01 Form 5500 Participant Count	Provides an extract file containing the participant information that is required for annual IRS participant reporting.	Pension, Reports, Form 5500 Participation Cnt, Form 5500 Participation Cnt	RUNCTL_PASPC01

Participant Letters Reports

Report ID and Report Name	Description	Navigation	Run Control Page
PASOF01 Participant's Benefit Extract	Provides the data for the participant selection reports. Note. Run this Structured Query Report (SQR) as a prerequisite to running PAWOF01 and PAWOF02.	Pension, Reports, Participation Ben Selection, Participant Benefit Selection	RUNCTL_PASOF01
PASTDEXT Standard Personal Data Extract	Provides the data for some of the WinWord reports. Run this SQR as a prerequisite to running any of these reports: PAWQL01–03 and PAWRL01–02.	Pension, Reports, Participation Ben Selection, Participant Benefit Selection	RUNCTL_PASOF01
PAWOF01 Participant Selection - Qualified	Outlines a participant's optional forms of payment choices for a qualified pension plan. Note. This is a WinWord report.	Pension, Reports, Participation Ben Selection, Participant Benefit Selection	RUNCTL_PASOF01
PAWOF02 Participant Selection - Nonqualified	Outlines a participant's optional forms of payment choices for a nonqualified pension plan. Note. This is a WinWord report.	Pension, Reports, Participation Ben Selection, Participant Benefit Selection	RUNCTL_PASOF01
PAWQL01 Notice of Minimum Distribution	Provides a notice of minimum distribution for active participants who are reaching age 70 plus and are five percent owners. Note. This is a WinWord report.	Pension, Reports, Participation Ben Selection, Participant Benefit Selection	RUNCTL_PASOF01
PAWQL02 Qualified Preretirement Survivor Form	Provides a form that participants can use to elect or waive a plan's qualified preretirement survivor annuity coverage. Note. This is a WinWord report.	Pension, Reports, Participation Ben Selection, Participant Benefit Selection	RUNCTL_PASOF01
PAWQL03 Notice of Benefit Suspension	Provides a notification to retirees that benefits have been suspended because they have been rehired. Note. This is a WinWord report.	Pension, Reports, Participation Ben Selection, Participant Benefit Selection	RUNCTL_PASOF01

Report ID and Report Name	Description	Navigation	Run Control Page
PAWRL01 Rollover Notice	Provides a notification to participants that they are eligible to roll over their retirement plan distributions. Note. This is a WinWord report.	Pension, Reports, Participation Ben Selection, Participant Benefit Selection	RUNCTL_PASOF01
PAWRL02 Rollover Election Form	Provides a form for participants who want to roll over their retirement plan distributions. Note. This is a WinWord report.	Pension, Reports, Participation Ben Selection, Participant Benefit Selection	RUNCTL_PASOF01

Miscellaneous Reports

Report ID and Report Name	Description	Navigation	Run Control Page
PAT07 Pension Plan Summary	Describes the calculation rules in effect for a specified plan and date. Note. This is a system report showing values for many tables. It is not a summary plan description.	Pension, Reports, Plan Summary, Plan Summary	RUNCTL_PASPS01
PAT08 Trustee Extract Detailed Report	Prints the details of the information on the Trustee Extract file.	Pension, Reports, Flatfile Trustee Extract, Trustee Extract	RUNCTL_PAPP02
PAT09 Trustee Extract Detailed Report - Record Type	- Lists the participants receiving payments from a particular pay run. - Provides summary totals for the pay run.	Pension, Reports, Flatfile Trustee Extract, Trustee Extract	RUNCTL_PAPP02

CHAPTER 2

Report Samples

This chapter provides report samples.

For the online samples of these reports, see the PDF files that are published on CD-ROM with your online documentation.

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 70 $\frac{1}{2}$; or
- Your the date of retirement.

If you elect to retire after you reach age 70 $\frac{1}{2}$ (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 70 $\frac{1}{2}$ -- 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 70 $\frac{1}{2}$.

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

Name of Plan Representative (print or type)

Date:

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

End of Report

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

~~~~~

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

~~~~~

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: 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       |

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: 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       |
| 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: 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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|            |            |            |   |      |      |          |   |
|------------|------------|------------|---|------|------|----------|---|
| 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 |

~~~~~  
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
~~~~~

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

Age Adjustment Factors
~~~~~  
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: 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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Plan Participation	
Splan Participation	Participating as of Participation Date (01/01/1980)
Splan Participation	Participating as of Participation Date (01/01/1980)

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|                     |           |                              |
|---------------------|-----------|------------------------------|
| Benefit Eligibility |           |                              |
| Eligible            | KUS_BE_F  | Splan NR Benefit Eligibility |
| Eligible            | KUS_BE_F1 | Splan ER Benefit Elig.       |
| Eligible            | KUS_BE_F2 | Splan Ben. Elig 1/1/99       |

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415 Limit Definition: KU415LIM

FAE Limit/Adjusted:	\$21,666.66	\$21,666.66		
Maximum 415(b) Limit/Adjusted:	\$135,000.00	\$126,750.00	DC Fraction:	0.000000
415(e) Limit:	0.00		DB Fraction:	0.000000
Total SLA Benefit:	156,244.08			
Limit Used:	21,666.66			
Reduction:	134,577.42			

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| 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:	KUSPTST	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:
Adjusted Primary Insurance Amt:	\$1,062.00	AIME:
Eligibility Year:	2009	Birthdate:
NAW Indexing Year:	2007	Social Security Age:
NAW Index Year Amount:	\$28,861.44	Social Security BCD:

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

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*** 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

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*** Plan Participation ***
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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 -

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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

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:

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 -

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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

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*** 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          |                  |            |                   |            |

~~~~~

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|                            |                    |          |                           |      |  |
|----------------------------|--------------------|----------|---------------------------|------|--|
| 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 |  |

~~~~~

~~~~~

|                   |            |                  |            |                   |            |
|-------------------|------------|------------------|------------|-------------------|------------|
| 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 |

~~~~~

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

Newark, NJ 07112

Social Security No: 058-39-2799

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

Newark, NJ 07112

Social Security No: 058-39-2799

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