



Single-Employer Plan

Variable Rate Premium
(See Part H for General Instructions and Part I for Line-By-Line Instructions)
Photocopies of this form may not be filed.



(a) EIN/PN from Form 1 line 3 (a) and (b): 9-digit EIN [] 3-digit PN [] (b) Plan Year from Form 1 line 12(a): M M D D Y Y Y Y []
(c) Plan Name: [] (d) Regulated Public Utility Plan (See page 2 of instructions.)

SECTION ONE: FILING METHOD. All Single-Employer plans must complete this section.

1. Filing Method: Check only one box. See Section Four for required certifications.
(a) General Rule. Go to line 2. (b) Alternative Calculation Method (ACM). Check a box and go to line 2.
(1) Plans with fewer than 500 Participants. (2) Plans with 500 or more Participants.
(c) Plans Exempt from Variable Rate Premium: Check a box and go to line 9 and enter \$0.
(1) No Vested Participants. (2) 412(i) Plans (3) Fully funded plans with fewer than 500 Participants.
(4) Standard Terminations with a pre-1997 Plan Year proposed termination date of: ... M M D D Y Y Y Y []
(5) Plans at Full Funding Limit.
(d) Plans Terminating in Distress or Involuntary Termination with a pre-1997 Plan Year termination date of: ... M M D D Y Y Y Y [] Go to line 2.
(e) Regulated Public Utility Plans (small -- under 500 participants) Paying Maximum Variable Rate Premium. Go to line 8 and enter \$53.

SECTION TWO: UNFUNDED VESTED BENEFITS. Complete this section if you checked Item 1(a), 1(b), or 1(d).

2. Present Value of Vested Benefits: Plan Values are determined as of (MM-DD-YYYY): []
The assumed retirement age is [] years. The adjusted values are based on a
Required Interest Rate of [] % (Regulated Public Utility Plans, see page 21) and an accrual factor of [].
(a) Plan Vested Benefits (b) Adjusted Value of Vested Benefits

	Value	Interest Rate	
(1) Retirees/beneficiaries receiving payments	[]	[] %	[]
(2) Participants not receiving payments	[]	[] %	[]
(3) Total (Line (1) plus line (2))	[]		[]

3. Value of Plan Assets: M M D D Y Y Y Y []
(a) Enter value of Plan Assets as of: []
(b) Enter contribution receivables included in line 3(a): []
(c) Discounted paid contributions. (Note: For plans with fewer than 500 participants, this line is optional.) []
(d) Enter adjusted value of plan assets (Line 3(a) minus line 3(b) plus line 3(c)) []

4. Adjusted Unfunded Vested Benefits: Enter adjusted unfunded vested benefits. (ACM filers see instructions, page 28, for interest and significant events adjustments.) []
(If line 4 is \$0, go to line 9 and enter \$0; if not, go to line 5.)

5. Multiply line 4 by 0.009 and enter. (If your plan is NOT a Regulated Public Utility Plan, go to line 9 and enter on line 9 the amount from line 5.) []

6. Regulated Public Utility Plans Only: Enter the participant count (from Form 1 line 13(a)). []

7. Regulated Public Utility Plans Only: Divide line 5 by line 6. []

8. Regulated Public Utility Plans Only: Per-participant Variable Rate Premium: If line 7 is \$53 or less, enter the amount from line 7. Otherwise, you must use the Variable Rate Worksheet on page 37. []

SECTION THREE: VARIABLE RATE PREMIUM. All Single-Employer plans must complete this section.

9. Enter here and on Form 1, line 15(b) either: []
(a) \$0, if any box on line 1(c) was checked or if line 4 was \$0;
(b) the amount on line 5, if you completed line 5 and your plan is NOT a Regulated Public Utility Plan; or
(c) Otherwise, line 8 multiplied by the participant count (from line 6).



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EIN/PN from Form 1 line 3 (a) and (b):

EIN

[Empty box for EIN]

PN

[Empty box for PN]

SECTION FOUR. CERTIFICATIONS

10. Certification of Plan Administrator. All Single-Employer plan administrators must sign and complete this line. See instructions, page 22.

I certify, under penalties of perjury (18 U.S.C. 1001), that I have examined the completed PBGC Form 1 (including Schedule A and attachments) and, to the best of my knowledge and belief, the Form 1 (including Schedule A and attachments) and this certificate are in conformance with the premium regulations and instructions, complete, and accurate, and any information I made available to the enrolled actuary is true, correct, and complete.

I further certify, under penalties of perjury (18 U.S.C. 1001), that, for the plan year preceding the premium payment year, a Participant Notice as provided for in ERISA section 4011 (29 U.S.C. 1311) and the PBGC's regulation on Disclosure to Participants (29 CFR Part 4011):

- (a) [] Was not required to be issued; Or, (b) [] Was issued as required; Or, (c) [] An explanation is attached.

NOTE: Check box (a), (b), or (c). If you check box (c), attach an explanation and check the box in item 19 on Form 1. Check box (a) if no variable rate premium was required for the plan year preceding the premium payment year or the plan was otherwise exempt (see instructions).

M M D D Y Y Y Y

[Signature box]

[Date box]

Signature of Single-Employer Plan Administrator

Date

[Name boxes]

Print or type first name of individual who signs Print or type last name of individual who signs

11. Certification of Enrolled Actuary. An Enrolled Actuary must sign and complete the certification below if: (1) the box on line 1(a) is checked; or (2) any one or more of boxes (a) through (e) below is applicable. (See the "Certification Requirements" instructions in Part H, Item 5 (page 16), for the filing method you selected to determine which of boxes (a) through (e) below are applicable.)

NOTE: If any one or more of boxes (a) through (e) below is applicable, the Enrolled Actuary must also initial the applicable box(es). Initial, do not check, the applicable box(es).

I certify, under penalties of perjury (18 U.S.C. 1001), that I have examined the completed Schedule A and to the best of my knowledge and belief, the schedule and this certificate are in conformance with the premium regulations and instructions, complete and accurate, and any information I made available to the plan administrator is true, correct and complete, and further that:

- (a) [] The plan had 500 or more participants as of the last day of the preceding plan year... (b) [] The plan had no unfunded vested benefits and fewer than 500 participants... (c) [] The adjusted value of vested benefits on line 2(b) is the same as the plan value... (d) [] The adjusted unfunded vested benefits reported on Schedule A reflect, in a manner consistent with generally accepted actuarial principles and practices...

(1) Check each significant event that occurred between the determination date entered on line 2 of this Schedule A and the last day of the plan year preceding the premium payment year (see Part H.6 of instructions for definitions):

- [] S.E. (1) [] S.E. (2) [] S.E. (3) [] S.E. (4) [] S.E. (5) [] S.E. (6) [] S.E. (7) [] No Significant Events

(2) Total amount included in line 4 due to significant events

(If this amount is negative, please check this box: [])

- (e) [] The plan meets the requirements for the exemption applicable to plans at the full funding limit.

[Enrollment Number box]

[Signature of Enrolled Actuary box]

[Date box]

Enrollment Number

Signature of Enrolled Actuary

Date

[Name boxes]

Print or type first name of individual who signs

Print or type last name of individual who signs

[Street Address box]

[City box]

[State box]

[Zip Code box]

Street Address

City

State

Zip Code