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| <p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p> | <p>Annual Return/Report of Employee Benefit Plan</p> <p>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p> | <p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2010</p> <hr/> <p>This Form is Open to Public Inspection</p> |
|---|--|--|

| | | | |
|--|--|---|--|
| Part I Annual Report Identification Information | | | |
| For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u> | | | |
| A This return/report is for: | <input type="checkbox"/> a multiemployer plan; | <input type="checkbox"/> a multiple-employer plan; or | |
| | <input checked="" type="checkbox"/> a single-employer plan; | <input type="checkbox"/> a DFE (specify) _____ | |
| B This return/report is: | <input type="checkbox"/> the first return/report; | <input type="checkbox"/> the final return/report; | |
| | <input type="checkbox"/> an amended return/report; | <input type="checkbox"/> a short plan year return/report (less than 12 months). | |
| C If the plan is a collectively-bargained plan, check here. | <input type="checkbox"/> | | |
| D Check box if filing under: | <input checked="" type="checkbox"/> Form 5558; | <input type="checkbox"/> automatic extension; | <input type="checkbox"/> the DFVC program; |
| | <input type="checkbox"/> special extension (enter description) | | |

| | | | |
|---|--|--|-----|
| Part II Basic Plan Information —enter all requested information | | | |
| 1a Name of plan | | 1b Three-digit plan number (PN) ▶ | 001 |
| RETIREMENT PLAN FOR EMPLOYEES OF CENTRAL MAINE HEALTHCARE CORPORATION | | 1c Effective date of plan | |
| | | 01/01/1965 | |
| 2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) | | 2b Employer Identification Number (EIN) | |
| CENTRAL MAINE HEALTHCARE CORPORATION | | 01-0386913 | |
| | | 2c Sponsor's telephone number | |
| | | 207-795-2391 | |
| 29 LOWELL STREET | | 2d Business code (see instructions) | |
| 3RD FLOOR | | 622000 | |
| LEWISTON ME 04240-7626 | | | |

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

| | | | |
|------------------|---|------------|--|
| SIGN HERE | | 10/17/2011 | Philippe Morissette |
| | Signature of plan administrator | Date | Enter name of individual signing as plan administrator |
| SIGN HERE | | | |
| | Signature of employer/plan sponsor | Date | Enter name of individual signing as employer or plan sponsor |
| SIGN HERE | | | |
| | Signature of DFE | Date | Enter name of individual signing as DFE |

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2010)
v.092307.1

| | |
|--|---|
| 3a Plan administrator's name and address (if same as plan sponsor, enter "Same") CENTRAL MAINE HEALTHCARE CORPORATION 29 LOWELL STREET 3RD FLOOR LEWISTON ME 04240-7626 | 3b Administrator's EIN 01-0386913 3c Administrator's telephone number 207-795-2391 |
|--|---|

| | |
|---|-----------------------------------|
| 4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name | 4b EIN 4c PN |
|---|-----------------------------------|

| | | |
|--|-----------|------|
| 5 Total number of participants at the beginning of the plan year | 5 | 2581 |
| 6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a, 6b, 6c, and 6d). | | |
| a Active participants..... | 6a | 1617 |
| b Retired or separated participants receiving benefits..... | 6b | 451 |
| c Other retired or separated participants entitled to future benefits..... | 6c | 520 |
| d Subtotal. Add lines 6a, 6b, and 6c..... | 6d | 2588 |
| e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits..... | 6e | 34 |
| f Total. Add lines 6d and 6e..... | 6f | 2622 |
| g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... | 6g | |
| h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested..... | 6h | 60 |
| 7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | 7 | |

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 1A 1G 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

| | |
|---|---|
| 9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor | 9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor |
|---|---|

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) **R** (Retirement Plan Information)
- (2) **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) **H** (Financial Information)
- (2) **I** (Financial Information – Small Plan)
- (3) **A** (Insurance Information)
- (4) **C** (Service Provider Information)
- (5) **D** (DFE/Participating Plan Information)
- (6) **G** (Financial Transaction Schedules)

| | | |
|---|--|--|
| SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small> | Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF. | <small>OMB No. 1210-0110</small> 2010 This Form is Open to Public Inspection |
|---|--|--|

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **Round off amounts to nearest dollar.**
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

| | | |
|---|---|-----|
| A Name of plan RETIREMENT PLAN FOR EMPLOYEES OF CENTRAL MAINE HEALTHCARE CORPORATION | B Three-digit plan number (PN) ▶ | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF CENTRAL MAINE HEALTHCARE CORPORATION | D Employer Identification Number (EIN) 01-0386913 | |
| E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 | |

Part I Basic Information

| | | |
|---|----------------------------|--------------------|
| 1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2010</u> | | |
| 2 Assets: | | |
| a Market value | 2a | 65336250 |
| b Actuarial value | 2b | 69408366 |
| 3 Funding target/participant count breakdown | (1) Number of participants | (2) Funding Target |
| a For retired participants and beneficiaries receiving payment | 3a | 20441612 |
| b For terminated vested participants | 3b | 11795471 |
| c For active participants: | | |
| (1) Non-vested benefits | 3c(1) | 2994909 |
| (2) Vested benefits | 3c(2) | 50657647 |
| (3) Total active | 3c(3) | 53652556 |
| d Total | 3d | 85889639 |
| 4 If the plan is at-risk, check the box and complete items (a) and (b) | <input type="checkbox"/> | |
| a Funding target disregarding prescribed at-risk assumptions | 4a | |
| b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor | 4b | |
| 5 Effective interest rate | 5 | 6.64% |
| 6 Target normal cost | 6 | 4126496 |

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

| | | |
|--------------------|-------------------------------|--|
| SIGN HERE | | 09/14/2011 |
| | Signature of actuary | Date |
| H. Balvinder Singh | | 1106778 |
| | Type or print name of actuary | Most recent enrollment number |
| MERCER | | 617-747-9500 |
| | Firm name | Telephone number (including area code) |
| 99 High Street | | |
| Boston MA 02110 | Address of the firm | |

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

| Part II Beginning of year carryover and prefunding balances | | (a) Carryover balance | (b) Prefunding balance |
|--|---|-----------------------|------------------------|
| 7 | Balance at beginning of prior year after applicable adjustments (Item 13 from prior year) | 6972410 | 0 |
| 8 | Portion used to offset prior year's funding requirement (Item 35 from prior year) | 1789478 | 0 |
| 9 | Amount remaining (Item 7 minus item 8)..... | 5182932 | 0 |
| 10 | Interest on item 9 using prior year's actual return of <u>16.46%</u> | 853111 | |
| 11 | Prior year's excess contributions to be added to prefunding balance: | | |
| | a Excess contributions (Item 38 from prior year) | | 2077520 |
| | b Interest on (a) using prior year's effective rate of <u>8.07%</u> | | 317793 |
| | c Total available at beginning of current plan year to add to prefunding balance | | 2395313 |
| | d Portion of (c) to be added to prefunding balance..... | | 0 |
| 12 | Reduction in balances due to elections or deemed elections..... | 6036043 | 0 |
| 13 | Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)..... | 0 | 0 |

| Part III Funding percentages | | | |
|-------------------------------------|---|-----------|--------|
| 14 | Funding target attainment percentage..... | 14 | 80.81% |
| 15 | Adjusted funding target attainment percentage..... | 15 | 80.81% |
| 16 | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement..... | 16 | 94.32% |
| 17 | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage..... | 17 | % |

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees | (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees | |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|---------|
| 03/31/2010 | 0 | 439079 | | | | |
| 04/14/2010 | 1700000 | 151644 | | | | |
| 05/19/2010 | 0 | 151456 | | | | |
| 06/30/2010 | 0 | 224341 | | | | |
| 08/26/2010 | 0 | 313156 | | | | |
| 09/29/2010 | 0 | 157322 | | | | |
| 10/13/2010 | 800000 | 155430 | | | | |
| 11/18/2010 | 0 | 152007 | | | | |
| 12/22/2010 | 0 | 224310 | | | | |
| 01/12/2011 | 800000 | 0 | | | | |
| 03/24/2011 | 11000000 | 0 | | | | |
| 03/30/2011 | 3500000 | 0 | | | | |
| | | | | | | |
| | | | | | | |
| Totals ▶ | | | 18(b) | 17800000 | 18(c) | 1968745 |

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

| | | |
|--|------------|----------|
| a Contributions allocated toward unpaid minimum required contribution from prior years..... | 19a | 0 |
| b Contributions made to avoid restrictions adjusted to valuation date | 19b | 0 |
| c Contributions allocated toward minimum required contribution for current year adjusted to valuation date..... | 19c | 16577767 |

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? Yes No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? Yes No

c If 20a is "Yes," see instructions and complete the following table as applicable:

| Liquidity shortfall as of end of Quarter of this plan year | | | | |
|--|---------|---------|---------|---|
| (1) 1st | (2) 2nd | (3) 3rd | (4) 4th | |
| 0 | 0 | 0 | 0 | 0 |

| Part V Assumptions used to determine funding target and target normal cost | | | | | | | | | | | | |
|---|--|---|-------------------------|-------------------------|-------------------------|---|----------|---------|--|---|---|--|
| 21 | Discount rate: | | | | | | | | | | | |
| a | Segment rates: | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 33%; padding: 2px;">1st segment: 4 . 60%</td> <td style="width: 33%; padding: 2px;">2nd segment: 6 . 65%</td> <td style="width: 33%; padding: 2px;">3rd segment: 6 . 76%</td> </tr> </table> | 1st segment: 4 . 60% | 2nd segment: 6 . 65% | 3rd segment: 6 . 76% | <input type="checkbox"/> N/A, full yield curve used | | | | | | |
| 1st segment: 4 . 60% | 2nd segment: 6 . 65% | 3rd segment: 6 . 76% | | | | | | | | | | |
| b | Applicable month (enter code)..... | 21b | 0 | | | | | | | | | |
| 22 | Weighted average retirement age | 22 | 62 | | | | | | | | | |
| 23 | Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute | | | | | | | | | | | |
| Part VI Miscellaneous items | | | | | | | | | | | | |
| 24 | Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | | | | | | | | |
| 25 | Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | |
| 26 | Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | |
| 27 | If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment..... | 27 | | | | | | | | | | |
| Part VII Reconciliation of unpaid minimum required contributions for prior years | | | | | | | | | | | | |
| 28 | Unpaid minimum required contribution for all prior years | 28 | 0 | | | | | | | | | |
| 29 | Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)..... | 29 | 0 | | | | | | | | | |
| 30 | Remaining amount of unpaid minimum required contributions (item 28 minus item 29)..... | 30 | 0 | | | | | | | | | |
| Part VIII Minimum required contribution for current year | | | | | | | | | | | | |
| 31 | Target normal cost, adjusted, if applicable (see instructions)..... | 31 | 4126496 | | | | | | | | | |
| 32 | Amortization installments: | <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%;">Outstanding Balance</th> <th style="width: 20%;">Installment</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;">a Net shortfall amortization installment</td> <td style="padding: 2px; text-align: right;">13045687</td> <td style="padding: 2px; text-align: right;">2180284</td> </tr> <tr> <td style="padding: 2px;">b Waiver amortization installment</td> <td style="padding: 2px; text-align: right;">0</td> <td style="padding: 2px; text-align: right;">0</td> </tr> </tbody> </table> | | Outstanding Balance | Installment | a Net shortfall amortization installment | 13045687 | 2180284 | b Waiver amortization installment | 0 | 0 | |
| | Outstanding Balance | Installment | | | | | | | | | | |
| a Net shortfall amortization installment | 13045687 | 2180284 | | | | | | | | | | |
| b Waiver amortization installment | 0 | 0 | | | | | | | | | | |
| 33 | If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount | 33 | 0 | | | | | | | | | |
| 34 | Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)..... | 34 | 6306780 | | | | | | | | | |
| 35 | Balances used to offset funding requirement | <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 30%;">Carryover balance</th> <th style="width: 30%;">Prefunding balance</th> <th style="width: 10%;">Total balance</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px; text-align: right;">0</td> <td style="padding: 2px; text-align: right;">0</td> <td style="padding: 2px; text-align: right;">0</td> </tr> </tbody> </table> | | Carryover balance | Prefunding balance | Total balance | | 0 | 0 | 0 | | |
| | Carryover balance | Prefunding balance | Total balance | | | | | | | | | |
| | 0 | 0 | 0 | | | | | | | | | |
| 36 | Additional cash requirement (item 34 minus item 35)..... | 36 | 6306780 | | | | | | | | | |
| 37 | Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)..... | 37 | 16577767 | | | | | | | | | |
| 38 | Interest-adjusted excess contributions for current year (see instructions)..... | 38 | 10270987 | | | | | | | | | |
| 39 | Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)..... | 39 | 0 | | | | | | | | | |
| 40 | Unpaid minimum required contribution for all years | 40 | 0 | | | | | | | | | |

Schedule SB, Line 22 — Description of Weighted Average Retirement Age

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 62.

| (A) Retirement age | (B) Retirement Percent | (C) Lx | (D) Number of employees expected to retire (B) x (C) | (E) (A) x (D) |
|--------------------------|------------------------------|-----------|---|------------------|
| 55 | 5.00% | 1000 | 50.00 | 2,750.00 |
| 56 | 5.00% | 950 | 47.50 | 2,660.00 |
| 57 | 5.00% | 903 | 45.13 | 2,572.13 |
| 58 | 5.00% | 857 | 42.87 | 2,486.39 |
| 59 | 5.00% | 815 | 40.73 | 2,402.79 |
| 60 | 5.00% | 774 | 38.69 | 2,321.34 |
| 61 | 5.00% | 735 | 36.75 | 2,242.03 |
| 62 | 25.00% | 698 | 174.58 | 10,824.23 |
| 63 | 10.00% | 524 | 52.38 | 3,299.64 |
| 64 | 10.00% | 471 | 47.14 | 3,016.82 |
| 65 | 60.00% | 424 | 254.54 | 16,545.36 |
| 66 | 50.00% | 170 | 84.85 | 5,599.97 |
| 67 | 75.00% | 85 | 63.64 | 4,263.61 |
| 68 | 100.00% | 21 | 21.20 | 1,442.42 |
| Total | | | 1000 | 62,426.73 |
| Average | | | | 62.43 |

Schedule SB, Line 26 — Schedule of Active Participant Data

| Years of credited service | | | | | | | | | | |
|---------------------------|--------------|---------------|--------------|--------------|--------------|--------------|-------|-------|-------|---------|
| Attained age | Under 1 | 1-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-39 | 40 & Up |
| < 25 | 8 | 12 | | | | | | | | |
| 25 - 29 | 21 45,299 | 64 42,963 | 9 | | | | | | | |
| 30 - 34 | 23 57,028 | 80 62,614 | 28 51,420 | 5 | | | | | | |
| 35 - 39 | 21 79,882 | 93 65,201 | 40 88,085 | 27 50,764 | 11 | 1 | | | | |
| 40 - 44 | 23 55,078 | 85 62,493 | 57 89,788 | 32 63,324 | 15 | 9 | | | | |
| 45 - 49 | 21 45,686 | 106 66,616 | 54 75,277 | 32 67,247 | 31 84,268 | 15 | 10 | 1 | | |
| 50 - 54 | 20 53,455 | 98 61,642 | 40 72,712 | 32 57,064 | 38 79,521 | 20 64,365 | 18 | 16 | 1 | |
| 55 - 59 | 9 | 50 87,378 | 30 67,689 | 28 77,131 | 26 84,653 | 16 | 17 | 12 | 6 | |
| 60 - 64 | 4 | 28 68,773 | 26 88,095 | 23 75,964 | 13 | 9 | 10 | 9 | 5 | 3 |
| 65 - 69 | 2 | 5 | 6 | 4 | 4 | 1 | 1 | | | |
| 70+ | | | 2 | 1 | 1 | | | | | |

Schedule SB, Line 26 — Schedule of Active Participant Data

In each cell, the top number is the count of active participants for each age/service combination and the bottom number is average pay for 2009 limited to \$245,000. Average pay is not shown for cells with fewer than 20 participants.

There are 89 active participants not currently contributing to the plan and hence do not accrue benefit service. They have been excluded from the distribution above.

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

| Discount rate sponsor elections | | |
|--|---|--------|
| Segment rates or full yield curve | Segment | |
| Look-back months | 0 | |
| First 5 years | 4.60% | |
| Next 15 years | 6.65% | |
| Over 20 years | 6.76% | |
| Mortality sponsor elections | | |
| Healthy participants | IRC Section 430 (h)(3) prescribed separate static annuitant and nonannuitant mortality tables. These tables are based on the RP-2000 mortality tables projected with mortality improvement to the valuation year plus 7 and 15 years based on Scale AA. | |
| Pre-1995 disabilities | Not applicable | |
| Post-1994 disabilities | Not applicable | |
| Other economic assumptions | | |
| Salary increases | 4.50% per year | |
| Social Security wage base | 3.50% per year | |
| Inflation | Not applicable | |
| Expected investment return | 8.50% per year for years 2008 through 2010 | |
| Expenses | \$350,000 added to current year normal cost to reflect administrative expenses paid from the trust. | |
| Interest on employee contributions | 4.50% | |
| Demographic assumptions | | |
| Withdrawal | See table of sample rates. | |
| Retirement age | Percentage | |
| Attained age | Male | Female |
| Under 55 | 0% | 0% |
| 55-61 | 5% | 5% |
| 62 | 25% | 25% |
| 63-64 | 10% | 10% |
| 65 | 60% | 60% |
| 66 | 50% | 50% |
| 67 | 75% | 75% |
| 68 and above | 100% | 100% |

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

| | | |
|---|---------------------------------|-----------------------------------|
| Benefit commencement age for | | |
| Future vested deferred | 65 | |
| Current vested deferred | 65 | |
| Spouse assumptions | <u>Male participants</u> | <u>Female participants</u> |
| Percentage married | 80% | 80% |
| Spouse age difference | 3 years younger | 3 years older |
| Form of payment | <u>Single life</u> | <u>100% J&S</u> |
| ▪ Active retirements | 75% | 25% |
| ▪ Future vested deferred | 75% | 25% |
| ▪ Current vested deferred | 75% | 25% |
| Unpredictable contingent event assumptions | Not applicable | |

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Table of sample rates**

| Attained Age | Percentage | |
|--------------|------------|--------|
| | Withdrawal | |
| | Male | Female |
| 20 | 7.94% | 7.94% |
| 25 | 7.72 | 7.72 |
| 30 | 7.22 | 7.22 |
| 35 | 6.28 | 6.28 |
| 40 | 5.15 | 5.15 |
| 45 | 3.98 | 3.98 |
| 50 | 2.56 | 2.56 |
| 55 | 0.94 | 0.94 |
| 60 | 0.09 | 0.09 |

In addition to the above withdrawal rates based on age of each eligible member the following select period (up to the first 5 years of membership) were employed:

| <u>Membership Service</u> | <u>Rate</u> |
|---------------------------|-------------|
| 1-2 | 25% |
| 2-3 | 20 |
| 3-4 | 15 |
| 4-5 | 10 |
| 5+ | N/A |

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

Asset methods

The asset valuation method is the average of the adjusted market values over the last 24 months preceding the valuation date using annual determination dates. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110 percent and no less than 90 percent of the fair market value, as defined in IRC Section 430.

A characteristic of this asset method is that, over time, it is slightly more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value of assets that is greater than market value.

Participant methods

Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** The plan sponsor provides us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.
- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- **Insurance contracts:** The plan does not have any insurance contracts.

Minimum funding methods

The funding target for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- The plan's valuation date is the beginning of the plan year.

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

- An individual's **funding target** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **target normal cost** is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the funding target and the target normal cost for an individual is the sum of the component funding targets and target normal costs associated with the various anticipated separation dates.
- The plan's **target normal cost** is the sum of the individual target normal costs, and the plan's **funding target** is the sum of the individual funding targets for all participants under the plan.

Maximum deductible contribution method

Calculations of maximum deductible contributions include the excess of the funding target computed using the projected unit credit method over the minimum funding target. The objective of the projected unit credit method is to fund each participant's benefits under the plan as they accrue, taking into consideration expected future compensation increases. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- An individual's **projected funding target** is the present value of benefits based on credited service as of the beginning of the plan year and projected compensation that would be used in the calculation of the benefit on each expected separation date. If multiple decrements are used, the projected funding target for an individual is the sum of the component projected funding targets associated with the various anticipated separation dates.
- The plan's **projected funding target** is the sum of the projected funding targets for all participants under the plan. The excess of the plan's projected funding target over the plan's funding target is included in the "cushion amount".

Schedule SB, Part V — Summary of Plan Provisions

Benefits included or excluded

Unless noted below, all benefits provided by the plan, as amended effective January 1, 2010, are included in this valuation.

- **Most recent plan amendments included:** December 23, 2009
- **Plan amendments excluded:** Amendments adopted after the valuation date or effective after the current plan year are excluded from the valuation.
- **IRC Section 436 benefit restrictions:**
 - *Unpredictable contingent event benefits:* This valuation excludes restricted contingent event benefits that occurred before the valuation date but includes contingent event benefits which are expected to occur on or after the valuation date regardless of anticipated funding-based limitations.
 - *Plan amendments:* See above.
 - *Prohibited payments:* Limitations on prohibited benefits (if any) are reflected for annuity starting dates before the valuation date but are ignored for annuity starting dates on or after the valuation date.
 - *Benefit accruals:* The plan's funding target does not reflect any limitation on benefit accruals. The target normal cost does not reflect any limitation on benefit accruals.
- **Scheduled benefit increases:** Scheduled benefit increases effective after the end of the current plan year are excluded from minimum funding requirements.
- **Late retirement increases:**
 - *Active participants:* The plan does not provide benefit suspension notices to participants who work beyond normal retirement age; therefore, late retirement actuarial increases apply to participants who defer retirement beyond age 65. This valuation includes increases for current participants over age 65.
 - *Deferred vested participants:* Current deferred vested participants over normal retirement age are valued including the late retirement actuarial increase.
- **Shutdown benefits:** We are not aware of any corporate actions that would create shutdown benefits; therefore, none have been reflected.
- **Unpredictable contingent event benefits:** The plan does not have any unpredictable contingent event benefits.
- **IRC Section 415(b) benefit limitations:** The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.

Schedule SB, Part V — Summary of Plan Provisions

- **IRC Section 416 rules for top-heavy plans:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60 percent of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy benefit accruals.
- **Benefit restrictions:** Benefit restrictions (if applicable) are ignored in this valuation.

Schedule SB, Part V — Summary of Plan Provisions

Summary of major plan provisions

| | |
|--|--|
| Effective date and plan year | Original plan: January 1, 1965 Restated plan: January 1, 2008 Plan year: January 1 to December 31 |
| Status of the plan | The plan has ongoing benefit accruals and no new employee hired after December 31, 2009 will become a member in the Plan. |
| Significant events that occurred during the year | None |
| Definitions | |
| ▪ Employees | Any person employed by the Employer who completes at least 1,000 hours of service during the twelve-month period beginning with his date of employment or during any subsequent Plan Year, excluding any person who is employed by the Employer on a retainer basis. |

Schedule SB, Part V — Summary of Plan Provisions

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- | | |
|---|---|
| <ul style="list-style-type: none">▪ Eligibility | <p>Each employee who was a member of the Plan on December 31, 1988, shall continue to be a member on January 1, 1989.</p> <p>Each participant in the prior Rumford plan on December 31, 2001, shall become a member on January 1, 2002.</p> <p>Each other employee in the service of the Employer on January 1, 1989, and each future employee shall be eligible to become a member of the Plan on the first January 1 or July 1 coinciding with or next following the date on which:</p> <ul style="list-style-type: none">(a) he has completed one year of continuous service with the Employer, and(b) he has reached his twenty-first birthday. <p>For the above purpose, an employee must complete at least 1,000 hours of service during the twelve-month period beginning with date of employment or re-employment, if applicable. If at the end of such initial twelve-month period, an employee does not have a year of continuous service, such twelve-month period shall be computed from the first day of a Plan Year.</p> <p>Each eligible employee must file an enrollment card with the Employer within thirty days after it is furnished to him. Effective January 1, 1988 the maximum age of sixty at hire date was removed.</p> <p>No new employee hired after December 31, 2009 will become a member in the Plan.</p> |
| <hr/> <ul style="list-style-type: none">▪ Annual earnings | <p>Commencing January 1, 1993, annual earnings shall mean total compensation paid to employee during the Plan Year as reported to the Federal government on Form W-2 including any amounts deferred under Sections 125, 401(k) and 403(b) of the Code.</p> <p>Prior to January 1, 1993, the annual earnings for each employee were determined as the basic rate of compensation as of December 1 of Plan Year just prior to Plan Year commencing January 1. Special compensation such as overtime, bonuses or other special distributions were excluded.</p> |
-

Schedule SB, Part V — Summary of Plan Provisions

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| ▪ Final average earnings | The average of the five highest Annual Earnings certified for the last ten Plan Years preceding the member's normal retirement date, early retirement date, or termination of service, if earlier. |
| ▪ Continuous service | Period of uninterrupted service with Employer including authorized leave of absence, and any service for such years no contributions are required. Each member will receive benefit credit for continuous service provided the member joins the Plan when first eligible, otherwise, benefit credit is based on participation service. |
| Normal retirement | |
| ▪ Eligibility | First of month following sixty-fifth birthday or five years from entry date if age at hire is sixty or more |
| ▪ Benefit (<i>CMHC Benefit</i>) | <p>Effective January 1, 1990, the annual Normal Retirement Benefit shall be equal to 1.2% times years of continuous service and Final Average Earnings at normal retirement date or at termination date, if earlier.</p> <p>In no event shall the annual benefit as calculated above be less than the member's annual accrued benefit at December 31, 1989 with a minimum of \$600 annually at normal retirement age.</p> |
| ▪ Benefit for participants in the former Rumford Plan (<i>Rumford Benefit</i>) | <p>For participants in the former Rumford Plan, the Normal Retirement Benefit shall be the sum of:</p> <ul style="list-style-type: none"> <li data-bbox="673 1293 1360 1577">▪ 1.1% of the participant's Final Average Earnings plus 0.5% of Final Average Earnings in excess of the Social Security Limit (Covered Compensation rounded down to next lower thousand), multiplied by credited service as of December 31, 2001 up to 20 years plus one-half of credited service as of December 31, 2001 in excess of 20 years but less than 30 years and <li data-bbox="673 1602 1333 1703">▪ A benefit calculated using the formula noted for CMHC benefit above for service on or after January 1, 2002. |

Schedule SB, Part V — Summary of Plan Provisions

 ▪ Special Benefits

Effective January 1, 2002 benefits payable to Retired Members (other than those from the former Rumford Plan) were increased as follows:

| Benefit Start Year | Increase |
|--------------------|----------|
| Pre – 1998 | 8% |
| 1998 | 6% |
| 1999 | 4% |
| 2000 | 2% |
| Post-2000 | 0% |

A Retirement Enhancement Program was offered in May of 1996. The one-time program was offered to employees who had attained age 55 on or before June 30, 1996. A Supplemental Benefit was offered to members and nonmembers equal to the greatest of (i) Social Security Bridge: a lump sum payment that is calculated by multiplying \$400/month from the employee's current age to the first of the month of their 62nd birthday, limited to their annual base salary as of April 1, 1996 (ii) Medical Premium Supplement: a lump payment that is calculated by multiplying \$233.33/month from the employee's current age to their 65th birthday, limited to 24 months of payments or \$5,600 or (iii) \$2,000 lump sum payment.

An Enhanced Pension was offered to members of the Plan. The Enhanced Pension provided an additional 3 years of service, and if the member had not yet attained normal retirement age, the early retirement benefit was calculated as if the member was 3 years older.

Schedule SB, Part V — Summary of Plan Provisions

Early retirement

- | | |
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| ▪ Eligibility | Attainment of age 55 and completion of 10 years of service. Attainment of age 50 and completion of 10 years of service for participants in the former Rumford plan with respect to the prior Rumford plan benefit. |
| ▪ Benefit | The Normal Retirement Benefit accrued to the member's Early Retirement Date. This benefit is to be reduced by 5/9 of 1 percent for each of the first 60 months by which the date of commencement precedes Normal Retirement Date and by 5/18 of 1 percent for each of the remaining months between these dates. |

Late retirement

- | | |
|---------------|--|
| ▪ Eligibility | After normal retirement date. |
| ▪ Benefit | Greater of actuarially increased normal retirement benefit or accrued benefit at retirement. |

Deferred vested

- | | |
|---------------|---|
| ▪ Eligibility | <p>The member is at all times fully vested in and at all times entitled to receive the full amount of his own contributions returned to him with credited interest to the date of determination.</p> <p>The member becomes vested in the accrued benefit derived from Employer contributions after five years of continuous service or after attaining normal retirement age.</p> |
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Schedule SB, Part V — Summary of Plan Provisions

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| ▪ Benefit | <p>The full accrued Normal Retirement Benefit at date of termination.</p> <p>If the member receives a return of his contributions with interest, this accrued Normal Retirement Benefit is reduced by the amount of his accrued benefit attributable to his own contributions with credited interest. The benefit is payable as early as age 55 if the member has completed 10 years of continuous service and reduced in the same manner as the early retirement benefit provision.</p> <p>In the event of death on or after August 23, 1984, the surviving spouse of a terminated member is eligible to receive benefits if the member and his spouse had been married for the twelve-month period preceding death. The surviving spouse shall receive an annuity for life commencing on the member's early retirement date and equal to 50% of the benefit accrued by the member at termination date.</p> |
|-----------|--|
-

Pre-retirement death

-
- | | |
|---------------|--|
| ▪ Eligibility | <p>(i) Surviving spouse is always entitled to Member's total contributions made under the plan plus credited interest to date of death.</p> <p>(ii) Members who have completed the requirements for a vested benefit.</p> <p>(iii) Member was legally married to surviving spouse for at least 12 months prior to date of death.</p> |
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Schedule SB, Part V — Summary of Plan Provisions

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| ▪ Benefit | <p>(i) The amount payable to the spouse shall be equal to 50% of the member's accrued retirement benefit. The benefit commences on the first day of the month following the later of the member's death and the member's earliest retirement date (unreduced for early commencement) and is payable for the lifetime of the spouse. This benefit may also be paid as a lump sum.</p> <p>If no spouse, the beneficiary shall receive an immediate lump sum benefit equal to the Actuarial Equivalent value of 50% of the member's accrued benefit payable at the member's earliest retirement date, but unreduced for early commencement.</p> <p>(ii) The beneficiary shall receive a lump sum equal to the member's contribution with credited interest to the date of death.</p> |
| ▪ Employee contributions | <p>During each year that a member is included in the Plan, prior to his Normal Retirement Date, he shall make contributions under the Plan as set forth in Section 8.02 of the Plan, based on his Annual Earnings in effect for the Plan Year prior to current Plan Year. Annual updates to the required contribution amount will take effect on March 1.</p> |
| ▪ Credited interest on employee contributions | <p>The employee contributions shall earn credited interest compounded annually at the rate of 3% up to December 31, 1969, 4-1/2% from January 1, 1970 through 1975, 5% from January 1, 1976 through June 30, 1982, 5.5% from July 1, 1982 to December 31, 1987.</p> |

Schedule SB, Part V — Summary of Plan Provisions

Commencing January 1, 1988, interest is credited in accordance with Federal Law:

| Plan Year | Rate | Plan Year | Rate |
|-----------|--------|-----------|-------|
| 1988 | 10.61% | 1999 | 5.59% |
| 1989 | 11.12 | 2000 | 7.47 |
| 1990 | 9.57 | 2001 | 6.75 |
| 1991 | 9.78 | 2002 | 5.40 |
| 1992 | 8.10 | 2003 | 4.12 |
| 1993 | 7.63 | 2004 | 4.23 |
| 1994 | 6.40 | 2005 | 4.53 |
| 1995 | 9.54 | 2006 | 5.39 |
| 1996 | 6.89 | 2007 | 5.51 |
| 1997 | 7.34 | 2008 | 4.31 |
| 1998 | 7.13 | 2009 | 2.48 |
| | | 2010 | 2.95 |

Form of benefits

- | | |
|---|---|
| <ul style="list-style-type: none"> ▪ Automatic form for unmarried participants | Benefits payable for lifetime of retiring member with a guarantee of the return of the member's contribution plus credited interest. |
| <ul style="list-style-type: none"> ▪ Automatic form for married participants | Reduced benefit computed as for 50% Joint and Survivor Annuity. The member can refuse this form of payment, provided he notifies the Committee in writing and his spouse must also consent if form of payment is other than the Joint and Survivor Annuity. |
| <ul style="list-style-type: none"> ▪ Optional forms | <p>The optional forms of payment are as follows:</p> <ul style="list-style-type: none"> – 10 year certain and life annuity – 75% Joint & Survivor Annuity – 100% Joint & Survivor Annuity |

Schedule SB, Part V — Summary of Plan Provisions

| | |
|--|---|
| <ul style="list-style-type: none"> ▪ Optional form conversion factors | <p>For purposes of converting among annuity forms, an interest rate of 7.5% per annum, compounded annually, and the 1984 Unisex Pension Mortality Table are used.</p> <p>For purposes of determining lump sums:</p> <p>Discount rate: 3-tier minimum present value segment rates under PPA for the second month prior to the first day of the plan year in which the determination is made and reflecting the appropriate phase-ins</p> <p>Mortality Table: code Section 417(e)</p> |
|--|---|

Miscellaneous

| | |
|--|---|
| <ul style="list-style-type: none"> ▪ Funding Medium | Trust fund. |
| <ul style="list-style-type: none"> ▪ Maximum compensation | <p>Compensation for any 12-month period used to determine accrued benefits may not exceed the limits in IRC Section 401(a)(17) for the calendar year in which the 12-month period begins. This limit is indexed annually. For 2010, the limit is \$245,000.</p> |
| <ul style="list-style-type: none"> ▪ Maximum benefits | <p>Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2010, the limit is \$195,000.</p> |

Plan provision changes since prior valuation

- Maximum compensation and maximum benefits were updated from 2009 to 2010.
- The Plan was amended during 2009 to include language as required by the Pension Protection Act of 2006. In addition, the Plan was amended to allow participants reaching Normal Retirement Age with 10 years of service to commence benefits while continuing to work.
- The Plan was amended to cease participation to new employees hired after December 31, 2009.

Schedule SB, Line 32 — Schedule of Amortization Bases

The shortfall amortization charge is the sum of the shortfall base amortization for each plan year covered under PPA. Although a shortfall base can be negative, the combined shortfall amortization charge cannot be negative.

| Shortfall bases | | | |
|-------------------------|----------------------------|------------------------|--------------------|
| Year established | Outstanding balance | Years remaining | Installment |
| 2010 | 13,045,687 | 7 | 2,180,284 |
| Total | \$ 13,045,687 | | \$ 2,180,284 |

| | | |
|---|--|---|
| SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small> | Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF. | OMB No. 1210-0110 2010 This Form is Open to Public Inspection |
|---|--|---|

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010
▶ **Round off amounts to nearest dollar.**
▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

| | |
|---|---|
| A Name of plan The Retirement Plan for Central Maine Healthcare | B Three-digit plan number (PN) ▶ <u>001</u> |
| C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Central Maine Healthcare Corporation | D Employer Identification Number (EIN) 01-0386913 |
| E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |

| Part I Basic Information | | | |
|--|----------------|----------------------------|--------------------|
| 1 Enter the valuation date: | Month <u>1</u> | Day <u>1</u> | Year <u>2010</u> |
| 2 Assets: | | | |
| a Market value..... | 2a | | 65,336,250 |
| b Actuarial value..... | 2b | | 69,408,366 |
| 3 Funding target/participant count breakdown | | (1) Number of participants | (2) Funding Target |
| a For retired participants and beneficiaries receiving payment..... | 3a | 459 | 20,441,612 |
| b For terminated vested participants..... | 3b | 465 | 11,795,471 |
| c For active participants: | | | |
| (1) Non-vested benefits..... | 3c(1) | | 2,994,909 |
| (2) Vested benefits..... | 3c(2) | | 50,657,647 |
| (3) Total active..... | 3c(3) | 1,657 | 53,652,556 |
| d Total..... | 3d | 2,581 | 85,889,639 |
| 4 If the plan is at-risk, check the box and complete items (a) and (b)..... <input type="checkbox"/> | | | |
| a Funding target disregarding prescribed at-risk assumptions..... | 4a | | |
| b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor..... | 4b | | |
| 5 Effective interest rate..... | 5 | | 6.64 % |
| 6 Target normal cost..... | 6 | | 4,126,496 |

Statement by Enrolled Actuary
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

| | | | |
|------------------|---|--|----------|
| SIGN HERE | <u>SS</u> Signature of actuary | <u>9/14/11</u> Date | |
| | H. Balvinder Singh Type or print name of actuary | 11-06778 Most recent enrollment number | |
| | MERCER Firm name | (617) 747-9500 Telephone number (including area code) | |
| | 99 High Street Address of the firm | | MA 02110 |

Part II Beginning of year carryover and prefunding balances

| | (a) Carryover balance | (b) Prefunding balance |
|--|-----------------------|------------------------|
| 7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year) | 6,972,410 | 0 |
| 8 Portion used to offset prior year's funding requirement (Item 35 from prior year) | 1,789,478 | 0 |
| 9 Amount remaining (Item 7 minus item 8) | 5,182,932 | 0 |
| 10 Interest on item 9 using prior year's actual return of <u>16.46%</u> | 853,111 | |
| 11 Prior year's excess contributions to be added to prefunding balance: | | |
| a Excess contributions (Item 38 from prior year) | | 2,077,520 |
| b Interest on (a) using prior year's effective rate of <u>8.07%</u> | | 317,793 |
| c Total available at beginning of current plan year to add to prefunding balance | | 2,395,313 |
| d Portion of (c) to be added to prefunding balance | | 0 |
| 12 Reduction in balances due to elections or deemed elections | 6,036,043 | 0 |
| 13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12) | 0 | 0 |

Part III Funding percentages

| | | |
|--|-----------|---------|
| 14 Funding target attainment percentage | 14 | 80.81 % |
| 15 Adjusted funding target attainment percentage | 15 | 80.81 % |
| 16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement | 16 | 94.32 % |
| 17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage | 17 | % |

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees | (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 03/31/2010 | | 439,079 | 10/13/2010 | 800,000 | 155,430 |
| 04/14/2010 | 1,700,000 | 151,644 | 11/18/2010 | | 152,007 |
| 05/19/2010 | | 151,456 | 12/22/2010 | | 224,310 |
| 06/30/2010 | | 224,341 | 01/12/2011 | 800,000 | |
| 08/26/2010 | | 313,156 | 03/24/2011 | 11,000,000 | |
| 09/29/2010 | | 157,322 | 03/30/2011 | 3,500,000 | |
| Totals ▶ | | | 18(b) | 17,800,000 | 18(c) 1,968,745 |

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:

| | | |
|---|------------|------------|
| a Contributions allocated toward unpaid minimum required contribution from prior years | 19a | 0 |
| b Contributions made to avoid restrictions adjusted to valuation date | 19b | 0 |
| c Contributions allocated toward minimum required contribution for current year adjusted to valuation date | 19c | 16,577,767 |

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? Yes No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? Yes No

c If 20a is "Yes," see instructions and complete the following table as applicable:

| Liquidity shortfall as of end of Quarter of this plan year | | | | |
|--|---------|---------|---------|---|
| (1) 1st | (2) 2nd | (3) 3rd | (4) 4th | |
| 0 | 0 | 0 | | 0 |

Part V Assumptions used to determine funding target and target normal cost

| | | | | |
|--|------------------------|------------------------|------------------------|---|
| 21 Discount rate: | | | | |
| a Segment rates: | 1st segment: 4.60 % | 2nd segment: 6.65 % | 3rd segment: 6.76 % | <input type="checkbox"/> N/A, full yield curve used |
| b Applicable month (enter code) | | | | 21b 0 |
| 22 Weighted average retirement age | | | | 22 62 |
| 23 Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute | | | | |

Part VI Miscellaneous items

| | |
|--|---|
| 24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment | 27 |

Part VII Reconciliation of unpaid minimum required contributions for prior years

| | | |
|--|-----------|---|
| 28 Unpaid minimum required contribution for all prior years | 28 | 0 |
| 29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a) | 29 | 0 |
| 30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29) | 30 | 0 |

Part VIII Minimum required contribution for current year

| | | | |
|--|---------------------|--------------------|---------------|
| 31 Target normal cost, adjusted, if applicable (see instructions) | 31 | 4,126,496 | |
| 32 Amortization installments: | Outstanding Balance | Installment | |
| a Net shortfall amortization installment | 13,045,687 | 2,180,284 | |
| b Waiver amortization installment | 0 | 0 | |
| 33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount | 33 | 0 | |
| 34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33) | 34 | 6,306,780 | |
| 35 Balances used to offset funding requirement | Carryover balance | Prefunding balance | Total balance |
| | 0 | 0 | 0 |
| 36 Additional cash requirement (item 34 minus item 35) | 36 | 6,306,780 | |
| 37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) | 37 | 16,577,767 | |
| 38 Interest-adjusted excess contributions for current year (see instructions) | 38 | 10,270,987 | |
| 39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) | 39 | 0 | |
| 40 Unpaid minimum required contribution for all years | 40 | 0 | |

Schedule SB, Line 25 — Change in Method

For the 2010 valuation, the asset method was changed from the 6-month average value of assets to the 24-month average value of assets. This change qualifies for automatic IRS approval.

For the 2010 valuation, the discount rate election was changed from full yield curve with a two month look-back to the segmented yield curve with no look-back. This change qualifies for automatic IRS approval.