

Name	City	State	EIN#	Plan #	Exp #	Plan Name	Plan Type	Included	Excluded	# of Participants	Year Applied
Atlas Copco North America Inc.	Pine Brook	NJ	22-1669012	001	12/31	Atlas Copco Pension Plan	Cash Balance	Full vesting after 5 years	Under 1 year service or 21 years old and other	not visible in copy	not visible in copy
Red Meyer, Inc / The Kroger Co.	Portland	OR	91-1826443				Cash Balance	1. Collective bargaining 2. Leased employees 3. Non-resident alien who has no US source earned income		145,707	2000
University of California	Oakland CA	CA	94-2557406				Cash Balance		1. Members of other retirement plans 2. Regents Professors and Lecturers 3. Student employees 4. Special Circumstances 5. Per diem 6. Visiting employee	105,180	1999
US West	Denver	CO	84-0953188	005	12/31		Pension Equity	Other		95,995	June-00
Electronic Data Systems Corp.	Plano	TX	75-2546221				Cash Balance	Effective 12/31/89	1. Non-US employees	90,051	January-00
Eastman Kodak Co.	Rochester	NY	16-0417150				Cash Balance	Pension plans are those who elect or are required		80,349	1999
Aetna Inc.	Hartford	CT	23-2229683	001	12/31	Retirement Plan for Employees of Aetna Inc.	Cash Balance	Other: separate attachment	other	61,068	January-55
Aetna Services, Inc.	Hartford	CT	06-0843808	001			Cash Balance	Effective 1/1/99	1. Collective bargaining 2. Under another affiliated plan 3. Contact employees	55,717	March-99
SmithKline Beecham Corporation d/b/a/ GlaxoSmithKline	Philadelphia PA	PA	23-1099050	003	12/31	GlaxoSmithKline Cash Balance Pension Plan	Cash Balance	Full and Immediate	Under 1 year service	52,770	1980
Compaq Computer Corporation	Houston	TX	76-0011617	002	12/31	Compaq Computer Corporation Cash Account Plan	Cash Balance	Full vesting after 5 years	other: separate attachment	52,054	1966
The Prudential Insurance Co. of America	Newark	NJ	22-1211670	003	12/31	The Prudential Merged Retirement Plan	Cash Balance			52,054	1941
The Prudential Insurance Co. of America	Newark	NJ	22-1211670	003	12/31	The Prudential Merged Retirement Plan	Cash Balance	Full vesting after 5 years	Under 1 year service service	51,029	1941
Bell South Corp.	Atlanta	GA	04-2103578	001	6/30		Cash Balance	1. Salaried employees 2. Non-representable		45,034	October-99
National City Corporation	Cleveland	OH	34-1111088	002	12/31	National City Corporation Non-Contributory Retirement Plan	Cash Balance	1. All employees 2. Full vesting after 5 years	1. Special project employees 2. Collectively Bargained employees unless specified as allowed within Bargained agreements 3. Non-resident aliens who receive income from source inside US 4. Leased employees 5. Employees hired after 6/95 and is employed by National City Investments, Inc.	44,818	December-99
Wells Fargo	Minneapolis	MN	41-0449260	001	12/31		Cash Balance	Not specified		41,577	February-99
Foot Locker, Inc.	New York	NY	13-3513936	001	12/31	Foot Locker Retirement Plan	Unit Benefits/Cash Balance	Full vesting after 5 years	Under 1 year service or 21 years old and other	40,410	1946
Household International, Inc.	Prospect Heights	IL	36-3121988	001	12/31	Household Retirement Income Plan	Cash Balance	Full vesting after 3 years	other: separate attachment	40,389	1962
Hallmark Cards, Inc	Kansas City	MO	44-0272180				Cash Balance		19,572 excluded employees	35,730	1998
5303: Celanese Americas Corporation	Summit	NJ	22-1862783	004	12/31	Celanese Americas Retirement Pension Plan	other: separate attachment	Full vesting after 5 years	other: separate attachment	35,142	1947
PNC Bank Corp	Pitts	PA	25-1435979				Cash Balance	1. All employees 2. Full vesting after 5 years	1. Union 2. Leased construction laborer	34,368	1999
Sisters of Providence	Seattle	WA	51-0216586			Providence Health Systems	Cash Balance		1. Collective Bargaining 2. Sisters of Province, Sacred Heart 3. Leased employees 4. Highly Compensated employees 5. Persons who perform services for an entity but who are treated as other than employees	33,588	1999
Nortel Networks	Nashville	TN	04-2486332				Cash Balance/ Unit Benefit		1. Collective bargaining 2. Employees under another plan	31,112	April-01
Pitney Bowes	Stamford	CT	06-0495050				Cash Balance		1. Collective bargaining 2. Non-US, DSR maintenance employees	31,012	December-98
Dun and Bradstreet Corp.	Murray Hill	NJ	13-3998945			Dun and Bradstreet Corp. Retirement Account	Cash Balance	All employees		29,411	September-98
Bank One Corp	Chicago	IL	31-0732896			First Chicago NBD Corp Personal Pension Account Plan	Cash Balance	1. All US based employees 2. Full vesting after 5 years		26,989	1999
Ispat Inland Inc.	East Chicago	IN	36-1262800	001	12/31	Ispat Inland Inc. Pension Plan Personal Retirement	Cash Balance	Full vesting after 5 years	non-salaried, union or independent contractor	26,468	1999
Ma. St. Carp. Guarant. Annuity Fund	Wilmington	MA	04-2776873	001	12/31	Ma. St. Carp/ Guant. Annuity Fund	Cash Balance	Full and Immediate	other: separate attachment	26,346	1981
Southern California Edison Company	Rosemead CA	CA	95-1240335	001	12/31	Southern California Edison Company Retirement Plan	Cash Balance	Full vesting after 5 years	other: separate attachment	25,199	1958
Reliant Energy, Inc.	Houston	TX	74-0694415	001	12/31	Reliant Energy, Inc. Retirement Plan	Cash Balance	Full vesting after 5 years	other: separate attachment	23,699	1953
Danaher Corporation	Washington	DC	59-1995548	003	12/31	Danaher Corporation & Subsidiaries Pension Plan	Unit Benefits/Cash Balance	Other: separate attachment	Under 1 year service and other: separate attachment	21,728	1957
Georgia-Pacific Corporation	Atlanta	GA	93-0432081	046	12/31	Georgia-Pacific Corporation Salaried Pension Plan	Cash Balance	Other: separate attachment	Under 1 year service and other: separate attachment	21,100	1987
Asea Brown Boveri Inc.	Norwalk	CT	13-2971634	301	12/31	Asea brown Boveri Inc. Cash Balance Pension Plan	Cash Balance	Full vesting after 5 years	other: separate attachment	20,757	1992
A.O. Smith Corporation	Milwaukee	WI	39-0619790	001	12/31	A.O. Smith Retirement Plan for MagneTek Empl	Unit Benefit	Full vesting after 5 years	other: separate attachment	19,967	1999
Bankers Trust Corp	New York	NY	13-6180473				Cash Balance			19,790	1999
Enron	Houston	TX	47-0255140				Cash Balance	All employees Effective 1/1/97, 1/1/98	1. Collective bargaining 2. Leased employees 3. Non-US	19,646	April-00
BASF Corp.	Mt. Olive	NJ	16-1090809			BASF Corp. Salaried Plan	Cash Balance- Fixed	Salaried employees only Effective 1/1/00		18,962	January-00
Laboratory Corporation of America Holdings	Burlington	NC	13-3757370	002	12/31	Cash Balance Retirement Plan	Cash Balance	Full vesting after 5 years	Under 1 year service or 21 years old and other	18,327	1995
BB&T Corporation	Winston-Salem	NC	56-0939887	003	12/31	BB&T Corporation 401(k) Savings Plan		Full and Immediate		17,062	1982
Franciscan Healthcare Corp d/b/a Catholic Health Initiatives Eastern Region	Aston	PA	23-2575537	001	12/31	Franciscan Health Systems CB Plan	Cash Balance	Not specified because not subject to 0411 rule - church 2. Full vesting after 5 years		16,245	May-99
Louisiana-Pacific Corporation	Portland	OR	93-0609074	032	12/31	Louisiana-Pacific Corporation Retirement Account	Cash Balance	Other: separate attachment	temporary employees	16,030	1985
Niagra Mohawk Power Corp.	Syracuse NY	NY	15-0265555				Cash Balance	All employees	1. Collective Bargaining 2. Non-resident alien of the US 3. Leased employees 4. Summer student	15,844	1999
Inova Health System	Falls Church	VA	54-1071867	001	12/31	Inova Health System Retirement Income Plan	Cash Balance	Full vesting after 5 years	non-eligible employees of participating empl	14,461	1964

Sutter Health	Sacramento	CA	94-2788907	333	12/31	Sutter Health Retirement Plan	Cash Balance	none listed	none listed	14,290	1959
CBS Corp.	New York	NY	25-0877540			Groom Law Group	Cash Balance	All full time and part-time empl	1. Collective bargaining 2. Leased employees 3. A few subs	14,177	December-99
The Standard Register Company	Dayton	OH	31-0455440	001	12/31	The Stanreco Retirement Plan	Unit Benefit	Full vesting after 5 years		14,176	1948
Polaroid Corporation	Cambridge	MA	04-1734655	002	12/31	Polaroid Pension Plan	Cash Balance	1. All employees 2. Full vesting after 5 years 3. Retirement age 4. Reached 55th birthday before 12/31/97 5. Terminated employee older than 55, providing he/she had 3 years vesting service		13,804	August-00
Ameren Corporation	Saint Louis	MO	43-1723446	004	12/31	Ameren Retirement Plan	Unit Benefit w/ Cash Balance	Full vesting after 5 years	other: separate attachment	13,519	1941
Ameren Corporation	Saint Louis	MO	43-1723446	004	12/31	Ameren Retirement Plan	Unit Benefit w/ Cash Balance	Full vesting after 5 years	other: separate attachment	13,519	1941
Memorial Hermann Healthcare System	Houston	TX	76-0025117				Cash Balance		agreement	13,030	May-00
Kaleida Health	Buffalo	NY	16-1533232	001	12/31	Kaleida Pension Growth Plan	Cash Balance	Other: separate attachment	Under 1 year service service and other: sepa	12,946	1956
Hannaford Bros. Co.	Scarborough	ME	01-0085930				Cash Balance	Full vesting after 5 years	1. Leased employees 2. Independent contractors 3. Persons employed in the Southeast Division	12,863	1999
Southern California Gas Company c/o Semptra Energy	San Diego CA	CA	95-1240705	001	12/31	The Southern California Gas Company Pension	Unit Benefit w/ Cash Balance	Full vesting after 5 years	Under 1 year service or 21 years old and oth	12,671	1932
Equiva Services LLC	Houston	TX	51-0382328	001	3/31	Alliance Pension Plan	Cash Balance	Full vesting after 5 years	1. Collectively bargained that does not specifically provide coverage under the plan 2. Non-resident aliens 3. Leased employees 4. Employees of Star Staff or Petroman 5. Program employees	12,359	December-99
President and Fellows of Harvard College	Cambridge	MA	04-2103580	003	6/30	Harvard University Retirement Plan	Cash Balance	All employees prior to 6/1/98	1. Degree candidates 2. Employees with part-time teaching appointments 3. Interns	11,521	May-99
Saks and Company	New York	NY	13-1256625				Cash Balance		1. Collective bargaining 2. Leased employees 3. Contractors	11,168	July-99
Empire Blue Cross and Blue Shield	New York	NY	23-7391136				Cash Balance	All employees	Kept early retirement subs, had transition prof, not clear on all of who got	10,358	October-99
The Penn Traffic Company	Syracuse	NY	25-0716800	010	12/31	The Penn Traffic Company Cash Balance Pensi	Cash Balance	Full vesting after 5 years	Under 1 year service or 21 years old and oth	10,189	1953
Cummins Inc.	Columbus	IN	35-0257090	001	12/31	Cummins Inc. Cash Balance Pension Plan "A"	Unit Benefit	Full vesting after 5 years	Under 1 year service or 21 years old and oth	9,817	1951
Bausch & Lomb Incorporated	Rochester	NY	16-0345235	001	12/31	Bausch & Lomb Retirement Benefits Plan	Cash Balance	Full vesting after 5 years	Under 1 year service or 21 years old and oth	9,627	1942
Bausch & Lomb Incorporated	Rochester	NY	16-0345235	001	12/31	Bausch & Lomb Retirement Benefits Plan	Cash Balance	Full vesting after 5 years	Under 1 year service or 21 years old and oth	9,627	1942
Oakwood Healthcare, Inc.	Dearborn	MI	38-1405141	003	12/31	Oakwood Healthcare, Inc. Cash Balance Plan	Cash Balance	Other	Not Covered by CBA	8,842	1989
Hartford Hospital	Hartford	CT	06-0646668	001	12/31	Retirement Plan for Employees of Hartford Hosp	Cash Balance	Full vesting after 5 years	Under 1 year service or 21 years old and oth	8,685	1947
Grant/Riverside Methodist Hospital Corp.	Columbus	OH	31-4394942			Ohio Health Cash Balance Retirement Plan	Cash Balance			8,388	1998
Baystate Health System	Springfield	MA	04-2105941				Cash Balance	All employees - not clear		8,374	November-99
Herman Miller, Inc.	Zeeland	MI	38-0837640				Cash Balance	All employees	1. Leased employees 2. Represented in collective bargaining and employed outside of US on assignment of 5 or more years	8,238	2000
Cummins Engine Co.	Columbus	IN	35-0257090				Cash Balance	Includes collective bargaining		8,180	1998
Saint Luke's/Shawnee Mission Health System, Inc.	Kansas City	MO	43-1747502	001	12/31	Saint Luke's/Shawnee Mission Health System, In	Cash Balance	Full vesting after 5 years	Under 1 year service service or 21 years old	7,921	1973
Beth Israel Deaconess Medical Center	Boston	MA	04-2103881			Care Group Pension Plan	Cash Balance		1. House staff 2. Residents 3. Fellows 4. Leased employees	7,840	November-99
Integrus Health, Inc.	Dallas	TX	73-1192764				Cash Balance	All employees		7,704	1999
El Paso Energy Corporation	Houston	TX	76-0568816	001	12/31	El Paso Energy Corporation Pension Plan	Cash Balance	Full vesting after 5 years	1. Non-resident aliens 2. Leased employees 3. Hourly employees 4. Foreign nationals working on temp projects 5. Collectively bargained	7,611	December-98
Pediatric Otolaryngology Head and Neck Surgery Associates, P.A.	Houston	TX	76-0568816	001	12/31	El Paso Energy Corporation Pension Plan	Cash Balance	Full vesting after 5yrs	1. non-resident aliens 2. leased ees 3. Hourly	7,611	December-98
Cooper Cameron Corporation	Houston	TX	76-0451843	014	12/31	Cooper Cameron Corporation Retirement Plan	Unit Benefits/Cash Balance	Other: separate attachment	other: separate attachment	7,483	1995
Accor Economy Lodging, Inc.	Dallas	TX	77-0116487	001	12/31	Accor Economy Lodging Retirement Plan	Cash Balance	Full vesting after 5 years	Under 1 year service or 21 years old and oth	7,479	1976
SC Johnson and Son	Racine	WI	39-0379990				Cash Balance	All employees Effective 6/98		6,942	October-98
Agribank, FCB	St. Paul	MN	41-1717543	001	12/31	Seventh Farm Credit District Retirement Plan	Unit Benefit	Full vesting after 5 years	other: separate attachment	6,713	1974
Genex Harvest States Cooperating	Inver Grove Heights	MN	41-0251095				Cash Balance	All employees	1. Collective bargaining 2. Independent contractors 3. Leased employees 4. Non-resident alien	6,458	1999
Avon Products, Inc.	New York	NY	13-0544597				Cash Balance		1. Collective bargaining unless so stated in agreement 2. Sales Reps	6,317	1999
Midamerican Energy Company	Des Moines	IA	42-1425214	001	12/31	Midamerican Energy Company Retirement Plan	Cash Balance	Full vesting after 5 years	other: separate attachment	6,176	1946
Conectiv	Wilmington	DE	51-0377417			The Conectiv Retirement Plan	Base Plan and 3 sub plans	1. CB plan: non-bargain employees 2. Delmarva Sub Plan: local 1238 3. ACE Sub plan: local 210		6,162	2001
Freudenberg-NOK General Partnership	Plymouth	MI	38-2858208	005	12/31	Freudenberg-NOK General Partnership Cash Ba	Cash Balance	Other: separate attachment	other: separate attachment	6,122	1990
ING America Life	Atlanta	GA	58-0298930	001	12/31	ING Retirement Plan for Employees of Life Insur	other: separate attachment	Full vesting after 5 years	CBA and Leased	5,967	1947
Carolina Power and Light Co.	Raleigh	NC	56-0165465				Cash Balance	All employees		5,953	1999
Friendly Ice Cream Corporation	Wilbraham	MA	04-2053130	001	12/31	Friendly Ice Cream Corporation Cash Balance P	Cash Balance	Full vesting after 5 years	Under 1 year service or 21 years old	5,895	1969

North American Coal Corporation	Dallas TX	TX	34-1554846	005	12/31	The Combined Defined Benefits Plan for NACCO	Unit Benefits/Cash Balance	Other: separate attachment	other: separate attachment	5,769	1986
Nine West Group Inc./ Association of Nine West Group Inc	White Plains NY	NY	06-1093855				Cash Balance		1. Leased employees 2. Collectively Bargained	5,722	1999
San Diego Gas & Electric Company c/o Sempra Energy	San Diego CA	CA	95-1184800	002	12/31	San Diego Gas & Electric Company Cash Balance	Cash Balance	Full vesting after 5 years	Under 1 year service and other: separate attachment	5,649	1961
Carefirst of Maryland, Inc.	Owing Mills MD	MD	52-1385894	001	12/31	Carefirst of Maryland Inc. Retirement Plan	Pension Equity	1. Full vesting after 5 years 2. Plan participants prior to 12/31/98 as amended and effective 1/1/99	1. Leased employees 2. Union 3. Non-resident alien and employees who receive earned income from the ER which constitutes income from sources within the US 4. Independent contractors 5. Consultants 6. Any individual not classified as an employee 7. Employees with employment contracts 8. Interns	5,354	June-00
Clorox Company	Oakland CA	CA	31-0595760				Cash Balance		1. Leased employees 2. Leased employees 3. Non-resident alien	5,305	1999
Toshiba America, Inc.	New York NY	NY	13-3503896	001	12/31	The Toshiba America, Inc. Retirement Plan	Cash Balance	Full vesting after 5 years	Under 1 year service or 21 years old and other	5,299	1981
5310: La Quinta Inns, Inc.	Irving TX	TX	06-1519204	001	12/31	La Quinta Retirement Plan	Cash Balance	Administrative burden due to new laws		5,067	1969
Reader's Digest Association, Inc	Pleasantville NY	NY	13-1726769				Cash Balance	Full vesting after 5 years	1. Union 2. Foreign subsidized temps 3. Independent Contractors	5,052	1999
Commerce Bancshares, Inc.	St. Louis MO	MO	43-0889454	001	12/31	Commerce Bancshares Restated Retirement Plan	Cash Balance	Full vesting after 5 years	Under 1 year service or 21 years old and other	5,013	1956
Ondeo Nalco Company	Naperville IL	IL	36-1520480	002	12/31	Ondeo Nalco Company Retirement Income Plan	Cash Balance	other: separate attachment	other: separate attachment	4,918	1944
Lear Corporation	Southfield MI	MI	13-3386776	004	12/31	Lear Combined Pension Plan	each Exhibits specifics	Full vesting after 5 years	under one year service and groups not specified	4,824	1989
Mattel, Inc.	El Segundo CA	CA	95-1567322	013	12/31	Mattel Automatic Investment Plan	Cash Balance	Full vesting after 3 years	1. Seasonal, on-call, or temps 2. Employees covered by collective bargaining 3. Regular employed outside of the US but has been transferred to US for less than 12mo 4. Any employee of a division of the company to which the plan has not been extended	4,700	April-99
Trigon Insurance Co.	Chicago IL	IL	54-0357120				Cash Balance	All employees	1. Collective bargaining 2. Leased employees	4,687	1999
Navy Federal Credit Union	Merrifield VA	VA	53-0116705	001	12/31	Navy Federal Credit Union Employees' Retirement Plan	Cash Balance	Full vesting after 2 years	other: separate attachment	4,665	1958
Meridian Hospital Corp.	Wall NJ	NJ	22-3471515				Cash Balance	All employees		4,641	1999
Healtheast	St. Paul MN	MN	41-1560657	001	12/31	Healtheast Pension Plan	Lump Sum Plan	Full vesting after 5 years	Under 1 year service service or 21 years old	4,532	1967
Montana Power Co	Butte MT	MT	81-0170530				Cash Balance	1. Salaried employees 2. Adopting union members		4,515	1999
Blue Cross and Blue Shield of Michigan	Detroit MI	MI	38-2069753	001	12/31	Blue Cross and Blue Shield of Michigan Employee's Retirement Account Plan	Cash Balance	1. All employees 2. Full vesting after 5 years	1. Collective Bargaining 2. Leased employees 3. Independent Contractors	4,508	September-99
Portland General Electric Company	Portland OR	OR	93-0256820	001	12/31	Portland General Electric Company Pension Plan	Cash Balance and defined benefit	Other: separate attachment	Under 1 year service or 21 years old	4,312	1945
GenAmerica Corporation	St. Louis MO	MO	43-0285930	004	12/31	GenAmerica Corporation Performance Pension Plan	Cash Balance	Full vesting after 5 years	Under 1 year service or 21 years old and other	4,299	1954
Varity Automotive, Inc.	Cleveland OH	OH	51-0209313	004	12/31	Lucas Retirement Account Plan	Cash Balance	Full vesting after 5 years	Under 1 year service or 21 years old and other	4,266	1992
Allied Domecq North America Corp.	Detroit MI	MI	95-2292816	001	12/31	Retirement Plan of Allied Domecq USA	Unit Benefit w/ Cash Balance	Other: separate attachment	other: separate attachment	4,242	1954
Alliant Energy	Madison WI	WI	39-1914946				Cash Balance	All employees Effective 1/1/98	1. Collective bargaining 2. Leased employees 3. Affiliate employees	4,121	November-99
B. Braun Medical Inc.	Bethlehem PA	PA	23-2116774	002	8/31	B. Braun Medical Inc. Pension Plan	Cash Balance	Other: separate attachment	Under 1 year service or 21 years old and other	4,064	1981
St. Joseph's Hospital Health Center	Syracuse NY	NY	15-0532254				Cash Balance	All employees	1. Contract employees 2. PC nurse or office staff	4,025	2001
MCN Energy Group, Inc.	Detroit MI	MI	38-2820658				Cash Balance	All hourly and salaried employees	1. Collective bargaining	3,919	August-99
5310: Springs Industries, Inc.	Fortmill SC	SC	57-0252730	013	12/31	Dundee Mills Pension Plan	Unit Benefit	Termination to align with acquiring company		3,844	May-99
Memorial Medical Center	Johnstown PA	PA	25-0965307	001	12/31	Memorial Medical Center Cash Balance Plan	Cash Balance	Full vesting after 5 years	Under 1 year service and other: separate attachment	3,838	1962
Group Hospital and Medical Services	Washington DC	DC	53-0078070				Pension Equity		1. Leased employees 2. Union 3. Non-resident alien 4. Independent contractors 5. Interns	3,771	2000
Deutsche Bank America's Holding Corp.	New York NY	NY	13-3645372	001	12/31	Deutsche Bank America's Holding Corp. Cash Account Pension Plan	Cash Balance	1. All employees 2. Full vesting after 5 years	1. Collectively bargained	3,553	December-99
The Great Atlantic & Pacific Tea Company, Inc.	Montvale NJ	NJ	13-1890974	013	12/31	The Great Atlantic & Pacific Tea Company, Inc. Retirement Plan	Unit Benefit	other: separate attachment	Under 1 year service or 21 years old and other	3,393	1991
Blue Cross and Blue Shield of Minnesota	St. Paul MN	MN	41-0984460	001	12/12	Blue Cross and Blue Shield of Minnesota Pension Plan	Cash Balance	Full vesting after 5 years	other: separate attachment	3,389	1953
Belden Wire and Cable Co.	St. Louis MO	MO	76-0405879				Cash Balance	All employees	1. Collective bargaining 2. Hourly employees at certain locations	3,374	1999
The Good Samaritan Hospital of Cincinnati, Ohio	Cincinnati OH	OH	31-0537486	001	12/31	Good Samaritan Hospital Retirement Plan, a Part of the Case Western Reserve University Employee's Retirement Plan B	Pension Equity		Under 1 year service and other: separate attachment	3,371	1976
Case Western Reserve Univ.	Cleveland OH	OH	34-1018992	003	6/30	Case Western Reserve University Employee's Retirement Plan B	Basic Pension Theory 7/92	Full vesting after 5 years	1. Already retired 2. Not reaching age limit 3. Not completed 1 year of service	3,347	June-99
CAE- Link Corporation	Binghamton NY	NY	51-0311065	002	12/31	CAE- Link Corporation Personal Retirement Account Plan	Cash Balance	1. DC and profit sharing with elective referrals subject to 401(K) code	1. Union employees who are not participants of plan (Unions use DB Fired Pay Plan) 2. Non-resident aliens with no US source income	3,321	June-94
Suburban Propane L.P. and Subsidiaries	Whippany NJ	NJ	22-3410352				Cash Balance/ Unit Benefit		1. Leased employees 2. Collective bargaining 3. Fee for service	3,248	1999
Genesis HealthCare System	Zanesville OH	OH	31-1480941	001	12/31	Genesis HealthCare System Employee's Retirement Plan for Employee's of Holy Redeemer Health System	Cash Balance	Full vesting after 5 years	Under 1 year service or 21 years old and other	3,080	1983
Holy Redeemer Health System	Huntington Valley PA	PA	23-1534300	001	12/31	Holy Redeemer Health System	Unit Benefit	1. All employees 2. Full vesting after 5 years		3,080	September-99
Capital Health System	Trenton NJ	NJ	22-3548695	001	12/31	Capital Health System Pension Plan	Cash Balance	Other: separate attachment	Under 1 year service and medical residents, i	3,077	1968

Harrot Health Foundation	Erie	PA	25-1521550	001	6/30	Harrot Health Foundation Cash Account Pension Plan	Cash Balance	3- 7 year graded vesting	1. Employee of the ER who is participating in ER 2. Employee employed as resident physician 3. Temps 4. Leased employees	2,966	Jun-99
Florida Health Services Center, Inc.	Tampa	FL					Cash Balance	All employees	1. Collective bargaining 2. Independent contractors 3. Leased employees 4. Persons who employee status is not recognized by IRS	2,942	1999
Meredith Corporation	Des Moines	IA	42-0410230	005	12/31	Meredith Employees' Retirement Income Plan	Cash Balance	3 to 7 years graded vesting	Under 1 year service and other: separate attachment	2,816	1971
American Chemical Society	Washington	DC	53-0196572	001	10/31	American Chemical Society Retirement Plan	Cash Balance/ Unit Benefit	Full vesting after 5 years	other: separate attachment	2,813	1963
Peninsula Regional Medical Center	Salisbury	MD	52-0591628				Cash Balance	1. All employees 2. Full vesting after 5 years	1. Union 2. Temps 3. Fee for service 4. Leased employees 5. Per diem	2,701	1998
Equitable Resources, Inc.	Pittsburg	PA	25-0464690	001	12/31	Equitable Resources, Inc. Retirement Plan for Employees	Cash Balance	Full vesting after 5 years	other: separate attachment	2,550	1936
Trustmark Corporation	Jackson	MS	64-0471500	001	12/31	Trustmark Pension Plan	Unit Benefit	Full vesting after 5 years	Under 1 year service or 21 years old and part	2,549	1951
Donaldson Company Inc.	Minneapolis	MN	41-0222640	001	7/31		Cash Balance	Salaried employees only		2,533	April-99
Holnam Inc.	Dundee	MI	38-2943735	001	12/31	Holnam Inc. Pension Plan	Unit Benefit	All US salaried and hourly employees whose employment is not subject to a contract		2,482	1991
Anne Arundel Medical Center	Annapolis	MD	52-0591534	001	12/31	Pension Plan of Anne Arundel Medical Center	Cash Balance	Full vesting after 5 years	other: separate attachment	2,413	1970