Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee

2011

This Form is Open to Public

Inspection

OMB Nos. 1210-0110

1210-0089

Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). Pension Benefit Guaranty Corporation Complete all entries in accordance with the instructions to the Form 5500-SF

Annual Report Identification Information For calendar plan year 2011 or fiscal plan year beginning and ending X a single-employer plan a multiple-employer plan (not multiemployer) a one-participant plan A This return/report is for: the first return/report **B** This return/report is: the final return/report an amended return/report a short plan year return/report (less than 12 months) Form 5558 automatic extension DFVC program C Check box if filing under: special extension (enter description) Part II Basic Plan Information—enter all requested information 1a Name of plan 1b Three-digit plan number SHIRE REALTY CORPORATION PENSION TRUST (PN) ▶ 001 1c Effective date of plan 06/28/1992 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) 2b Employer Identification Number SHIRE REALTY CORPORATION 13-5588741 (EIN) 2c Sponsor's telephone number 212-564-3194 200 WEST 57TH STREET SUITE 801 NEW YORK, NY 10019 2d Business code (see instructions) 531110 3b Administrator's EIN 3a Plan administrator's name and address (if same as plan sponsor, enter "Same") SHIRE REALTY CORPORATION 200 WEST 57TH STREET 13-5588741 SUITE 801 **3c** Administrator's telephone number NEW YORK, NY 10019 212-564-3194 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the 4b EIN name, EIN, and the plan number from the last return/report. 4c PN Sponsor's name 5a Total number of participants at the beginning of the plan year..... 5a **b** Total number of participants at the end of the plan year..... 3 Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)..... **6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) **b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) Yes under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)..... If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500. Financial Information Plan Assets and Liabilities (a) Beginning of Year (b) End of Year 1730785 1404975 Total plan assets..... 7a 7b Total plan liabilities..... 1730785 1404975 Net plan assets (subtract line 7b from line 7a)..... 7с Income, Expenses, and Transfers for this Plan Year (a) Amount (b) Total a Contributions received or receivable from: 8a(1) (1) Employers (2) Participants 8a(2) (3) Others (including rollovers)..... 8a(3) 13327 **b** Other income (loss)..... 8b 13327 Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8с Benefits paid (including direct rollovers and insurance premiums 339137 to provide benefits)..... 8d Certain deemed and/or corrective distributions (see instructions) ... 8e Administrative service providers (salaries, fees, commissions)....... 8f Other expenses..... 8g 339137 Total expenses (add lines 8d, 8e, 8f, and 8g)..... 8h -325810 Net income (loss) (subtract line 8h from line 8c)..... 8i Transfers to (from) the plan (see instructions)

Form	5500.	SF.	201

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		•	
Part IV	Plan	Charac	cteristics

- If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 9a
- If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

_ ,										
Part		Compliance Questions				1				
10		ng the plan year:		Yes	No		Α	mou	nt	
а		there a failure to transmit to the plan any participant contributions within the time period described in CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X					
b		e there any nonexempt transactions with any party-in-interest? (Do not include transactions reported ne 10a.)	10b		X					
С	Wa	s the plan covered by a fidelity bond?	10c	X					2	200000
d		the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud ishonesty?	10d		X					
е	insu	e any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, rance service or other organization that provides some or all of the benefits under the plan? (See uctions.)	10e		X					
f	Has	the plan failed to provide any benefit when due under the plan?	10f		X					
g	Did	the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X					
h		s is an individual account plan, was there a blackout period? (See instructions and 29 CFR 0.101-3.)	10h		X					
i		th was answered "Yes," check the box if you either provided the required notice or one of the eptions to providing the notice applied under 29 CFR 2520.101-3	10i		X					
Part	VI	Pension Funding Compliance								
11	Is th	is a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com						П	⁄es	X No
12		ris a defined contribution plan subject to the minimum funding requirements of section 412 of the Code						П	⁄es	X No
		'es," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)						ш		
а	If a v	vaiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructing the waiver.								
lf y	-	ompleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.		_						
b	Ente	r the minimum required contribution for this plan year			12b					
С	Ente	r the amount contributed by the employer to the plan for this plan year			12c					
d		tract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left ative amount)		[12d					
е	Will	the minimum funding amount reported on line 12d be met by the funding deadline?				Y	es	No		N/A
art	VII	Plan Terminations and Transfers of Assets								
		a resolution to terminate the plan been adopted in any plan year?				Yes	X No			
		es," enter the amount of any plan assets that reverted to the employer this year		1	<u> </u>	L				
b	Wer	e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought			ontrol			П	/ac	X No
С	If du	e PBGC?ring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the	he pla	n(s) to)			Ш	103	<u> </u>
1		ch assets or liabilities were transferred. (See instructions.) Name of plan(s):		12	c(2) E	INI(e)		13	c(3)	PN(s)
	JU(1)	rianto oi piantoj.		13	~(<i>~)</i> L	1(3)		13	<u> </u>	11(3)
Cauti	ion: A	A penalty for the late or incomplete filing of this return/report will be assessed unless reasonab	le cau	se is	estab	olished	d.			
Unde	r pen	alties of perjury and other penalties set forth in the instructions, I declare that I have examined this ret	urn/rep	ort, ir	ncludii	ng, if a	pplicab			
		edule MB completed and signed by an enrolled actuary, as well as the electronic version of this return								

belief, it is true, correct, and complete.

SIGN	Filed with authorized/valid electronic signature.	04/11/2013	RENA SHULSKY					
HERE	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					

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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).

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

		File as a	n attachme	nt to Form	5500 or 5	5500-SF.				
For calendar plan year 201	11 or fiscal plan year b	peginning 06	/28/2011			and ending	g 06/27	/2012		
Round off amounts to Caution: A penalty of S		ed for late filing of	this report u	unless reaso	onable ca	use is established	d.			
A Name of plan SHIRE REALTY CORPOR	ATION PENSION TR	UST				B Three-digit		•	001	
C Plan sponsor's name as SHIRE REALTY CORPOR		Form 5500 or 550	0-SF			D Employer Io	lentification	on Number	(EIN)	
E Type of plan: X Single	Multiple-A	Multiple-B	F	Prior year pla	an size: 🗙	100 or fewer	101-50	O More	than 500	
Part I Basic Info	rmation									
1 Enter the valuation da		h <u>06</u> D	ay <u>28</u>	Year _	2011	_				<u> </u>
2 Assets:										
a Market value							2a		1730	785
b Actuarial value							2b		1730	785
3 Funding target/partici	pant count breakdowr	n:			(1) N	umber of participa	ants	(2)	Funding Target	
a For retired partic	cipants and beneficiar	ies receiving payn	nent	. 3a			0			0
b For terminated v	ested participants			. 3b			0			0
c For active partic	ipants:									
(1) Non-vested	d benefits			3c(1)						0
` '	nefits								735	427
` '	9			2 (2)			1		735	427
. ` '	<i></i>			3d			1		7354	427
						П	•		700-	721
4 If the plan is in at-risk						_				
a Funding target d	isregarding prescribed	d at-risk assumpti	ons				4a			
	eflecting at-risk assum fewer than five conse						4b			
5 Effective interest rate							5		5.92	%
6 Target normal cost							6			0
Statement by Enrolled Ac To the best of my knowledge, t accordance with applicable law combination, offer my best esti	he information supplied in thi and regulations. In my opini	on, each other assumpt								
HERE								02/13/2	2013	
AMAD MED UD AAAAA	Signature	of actuary						Date		
AMAR MEDJID, M.A.A.A.,	E.A.					_		11-05	246	
CMC INTERACTIVE, LLC	Type or print n	ame of actuary				_	Most re		ent number 02-1850	
75 BROAD STREET, 30TH NEW YORK, NY 10004-24	l FL	name				Tel	ephone n	umber (incl	uding area code)	
	Address	of the firm				_				
If the actuary has not fully re	eflected any regulation	or rulina promula	gated under	the statute	in comple	ting this schedule	e. check t	he box and	see П	_
instructions	,	51 - 14.8			,	5				

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Schedule SB (Form 5500) 2011

Pa	ırt II Begi	nning of year	carryove	r and	prefunding ba	lances						
							(a)	Carryover balance		(b)	Prefund	ng balance
7	, ,	0 , ,		•	ustments (line 13 f	•			0			0
8			,	•	equirement (line 35							
9	Amount remain	ing (line 7 minus li	ne 8)						0			0
10	Interest on line	9 using prior year'	s actual retu	urn of	0.00%							
11	Prior year's exc	cess contributions t	to be added	to prefu	nding balance:							
	a Present val	ue of excess contri	ibutions (line	e 38 fron	n prior year)							0
												0
	C Total availab	ole at beginning of c	urrent plan y	ear to ac	ld to prefunding bala	ance						0
	d Portion of (c) to be added to p	refunding b	alance								
12	Other reduction	s in balances due	to elections	or deen	ned elections				0			0
d Portion of (c) to be added to prefunding balance								0				
P	art III Fui	nding percenta	ages									
14	Funding target	attainment percent	tage								14	235.34 %
15									15	235.34 %		
16											16	142.64 %
17	If the current va	alue of the assets o	of the plan is	s less tha	an 70 percent of the	e funding targ	et, enter s	such percentage			17	%
Pa	art IV Co	ntributions an	d liquidit	y shor	rtfalls							
18	Contributions n	nade to the plan for	r the plan ye	ear by er	mployer(s) and emp	oloyees:						
(N/										(int paid by ovees
(10	55 1111)	ompleyer	(0)		SINPICY CCC	(141141 22 1	,	omployer (c	·/		Omp	0,000
			<u>_</u>			Totals ▶	18(b)		0	18(c)		(
19	Discounted em	ployer contribution	s – see inst	ructions	for small plan with	a valuation da	ate after tl	he beginning of the	year:	•	•	
	a Contributions	s allocated toward	unpaid mini	mum red	quired contributions	from prior ye	ears		19a			0
	b Contributions	s made to avoid res	strictions ad	ljusted to	valuation date				19b			0
	c Contributions	allocated toward m	inimum requ	ired cont	tribution for current y	ear adjusted to	o valuation	n date	19c			0
20	Quarterly contr	butions and liquidi	ty shortfalls	:								
	a Did the plan	have a "funding sh	nortfall" for tl	he prior y	year?							Yes X No
	b If 20a is "Yes	s," were required q	uarterly inst	allments	for the current yea	ar made in a ti	imely mar	nner?			<u> </u>	Yes No
	C If 20a is "Yes	s," see instructions	and comple	ete the fo	ollowing table as ap	plicable:						
					lity shortfall as of e			•	_			
	(1) 1	st		(2)	2nd		(3)	3rd	+		(4) 4t	1
									1			

Pa	rt V	Assumptio	ns used to determ	nine f	unding target and tar	get ı	normal cost				
21	Disco	ount rate:									
	a Se	egment rates:	1st segment: 2.27%		2nd segment: 5.43%		3rd segment: 6.34 %		N/A, full yield	curve	used
	b At	pplicable month	(enter code)					21b			0
22								22			65
23		ality table(s) (see			escribed - combined	7	scribed - separate	Substitu	te		
Da		Miscellane	_		L		· · · · · · · · · · · · · · · · · · ·				
				od oot	uarial assumptions for the c	ırront	plan year? If "Van " and	inatruotiana	rogarding required		
		•	•		uariai assumptions for the co		•		· · · ·	Yes	No
25	Has a	a method change	e been made for the cur	rent pla	an year? If "Yes," see instru	ctions	regarding required attac	hment		Yes	No
26	Is the	plan required to	provide a Schedule of	Active	Participants? If "Yes," see i	nstruc	tions regarding required	attachment	t	Yes	No
27			,		nding rules, enter applicable			27			
	rt VII				ım required contribut						
					years			28			0
29					I unpaid minimum required c		· · ·	29			0
30	Rema	aining amount of	unpaid minimum requir	ed con	ntributions (line 28 minus line	29)		30			0
Pa	rt VIII	Minimum	required contribu	tion f	for current year						
31	Targe	et normal cost a	nd excess assets (see ir	nstruct	ions):						
	a Tai	rget normal cost	(line 6)					31a			0
	b Excess assets, if applicable, but not greater than 31a										
32	Amor	tization installme	ents:				Outstanding Bala	ince	Installmo	ent	
	a Ne	et shortfall amort	ization installment					0			0
	b Wa	aiver amortizatio	on installment					0			0
33					ter the date of the ruling lette			33			
34	Total	funding requirer	ment before reflecting ca	arrvove	er/prefunding balances (lines	31a -	31b + 32a + 32b - 33)	34			0
					Carryover balance		Prefunding bala	l .	Total bala	ance	
35	Dolom	and alooted for	use to offset funding		- Carrye von Banarios						
33			use to onset funding			0		0			0
36	Additi	ional cash requir	rement (line 34 minus lir	ne 35).			I.	36			0
37	Contr	ributions allocate	ed toward minimum requ	ired co	ontribution for current year a	djuste	d to valuation date	37			0
20					or (one instructions)						
30			ess contributions for curr		,			38a			0
								38b			-
20					prefunding and funding star			39			0
39		·			ear (excess, if any, of line 36		· · · · · · · · · · · · · · · · · · ·	+			0
40					main Daliat Act of 20			40			U
	rt IX				nsion Relief Act of 20		<u></u>				
41	If a sh	nortfall amortizati	ion base is being amorti	zed pu	irsuant to an alternative amo	ortizati	on schedule:			_	
	a Sch	nedule elected	<u></u>	·····					2 plus 7 years	15 ye	ears
	b Elig	gible plan year(s)) for which the election i	n line 4	41a was made			200	8 2009 2010	2	011
42	Amou	int of acceleratio	n adjustment					42			
43	Exces	ss installment ac	celeration amount to be	carrie	d over to future plan years			43			

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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).

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

File as an attach	nment to Form	5500 or 55	00-SF.			
For calendar plan year 2011 or fiscal plan year beginning 06	5/28/2011		and endir	ng	06/	27/2012
Round off amounts to nearest dollar.						
Caution: A penalty of \$1,000 will be assessed for late filing of this repo	ort unless reas	onable caus	e is establishe	d.		20
A Name of plan		E	3 Three-dig	it		
			plan numl	per (PN)	>	001
Shire Realty Corporation Pension Trust						
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF			Employer I	dentificat	ion Number	(EIN)
						(=)
Shire Realty Corporation			13-5588	741		
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year pla	an size: 🛛	100 or fewer	101-50	00 More	than 500
Part I Basic Information						
2 × 2 × 3 × 4 × 2 × 2 × 2 × 3 × 3 × 3 × 3 × 3 × 3 × 3	8 Year	2011				
2 Assets:	Teal_			1		
a Market value				. 2a	A PROPERTY AND RES	1,730,785
b Actuarial value				2b		1,730,785
3 Funding target/participant count breakdown:		(1) Num	nber of particip		(2)	Funding Target
a For retired participants and beneficiaries receiving payment	3a	(1) Null	iber of particip	0	(2)	0
b For terminated vested participants				0		
C For active participants:						
(1) Non-vested benefits	3c(1)					0
(2) Vested benefits	0 (0)					735,427
(3) Total active	0 (0)		50 250 20 20 20 20	1		735,427
d Total				1		735,427
4 If the plan is in at-risk status, check the box and complete lines (a) ar	nd (b)	Π				
a Funding target disregarding prescribed at-risk assumptions				. 4a		
b Funding target reflecting at-risk assumptions, but disregarding tr						
at-risk status for fewer than five consecutive years and disregard				4b		
5 Effective interest rate				. 5		5.92 %
6 Target normal cost				. 6		0
Statement by Enrolled Actuary To the best of my knowledge, the information supplied in this schedule and accompanying sch accordance with applicable law and regulations. In my opinion, each other assumption is reason combination, offer my best estimate of anticipated experience under the plan.						
SIGN						
HERE					02/13/2	2013
Signature of actuary	<i>,</i>				Date	
Amar Medjid, M.A.A.A., E.A.	*				11-052	246
Type or print name of actuary				Most re	cent enrolln	nent number
CMC Interactive, LLC				(2	212) 402	2-1850
75 Broad Street, 30th Fl Firm name			Te	ephone r	number (incl	uding area code)
	0004-2415	<u>5</u>				
Address of the firm						
If the actuary has not fully reflected any regulation or ruling promulgated und instructions					AND THE PROPERTY AND AND THE	
For Paperwork Reduction Act Notice and OMB Control Numbers, see t	the instruction	s for Form	5500 or 5500	·SF.	Sched	ule SB (Form 5500) 2011 v.012611

Schedule SB (Form 5500) 2011	Schedule SB ((Form 5500	2011
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10	art II Begi	nning of year carryov	er and prefunding ba	lances							
100%	•				(a) C	Carryover balance		(b)	Prefund	ing balar	ice
7		nning of prior year after appl					0				С
							-				
8		for use to offset prior year's	• . ,								
9		ing (line 7 minus line 8)					0				C
10	Interest on line	9 using prior year's actual re	turn of0.00%								
11		ess contributions to be adde									
	a Present valu	ue of excess contributions (lir	ne 38 from prior year)								C
	b Interest on (a) using prior year's effective ovided (see instructions)	e rate of6.55% excep	t as							C
		le at beginning of current plan									0
		e) to be added to prefunding I	, , , , , , , , , , , , , , , , , , , ,								
12		s in balances due to election					0				0
	_ 10 000 000 11 00000000000000000000000	nning of current year (line 9		THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.			0				0
			· IIIIc To · IIIIc TTa · IIIIc T2)							
		iding percentages							14	235.	21 0/
12/7-24		attainment percentage							15		
10/101		g target attainment percenta ding percentage for purposes								235.	34 %
10	(B)	inding requirement	-	150	•			.	16	142.	64 %
17	If the current va	lue of the assets of the plan	is less than 70 percent of the	e funding targ	get, enter su	uch percentage			17		%
Pa	art IV Cor	ntributions and liquidi	ty shortfalls								
18	Contributions m	ade to the plan for the plan y	rear by employer(s) and emp	oloyees:		,					
	(a) Date	(b) Amount paid by	(c) Amount paid by	(a) Da		(b) Amount paid	by	(int paid b	у
(M	M-DD-YYYY)	employer(s)	employees	(MM-DD-	YYYY)	employer(s)		-	emp	oyees	
								-			
					-			-			
					-			-			
								-			
					1000			1511			
				Totals •	18(b)		C	18(c)	70		0
19		oloyer contributions – see ins									
		allocated toward unpaid min					9a				0
		made to avoid restrictions a	•			-	9b				0
	C Contributions	allocated toward minimum req	uired contribution for current y	ear adjusted	to valuation	date 1	9c				0
20		outions and liquidity shortfalls									
	a Did the plan I	nave a "funding shortfall" for	the prior year?							Yes	No
	b If 20a is "Yes	," were required quarterly ins	tallments for the current yea	r made in a t	imely manr	ner?				Yes	No
	c If 20a is "Yes	," see instructions and compl									
	7.1		Liquidity shortfall as of e	nd of quarter		-			(4)		
	(1) 1	SI	(2) 2nd		(3)	3rd			(4) 4tl	1	

Pa	rt v Assumptio	ons used to determine t	unding target and target	normal cost										
21	Discount rate:													
	a Segment rates:	1st segment:	2nd segment:	3rd segment:		N/A, full yield curve used								
	-	2.27 %	5.43 %	6.34 %										
					21b		0							
					22		65							
23	23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitute													
Pa	rt VI Miscellane	ous items												
24	Has a change been n	made in the non-prescribed act	uarial assumptions for the curren	t plan year? If "Yes," see	instruction	s regarding required								
	attachment		Yes No											
25	Has a method change	e been made for the current pla	an year? If "Yes," see instruction	s regarding required attac	hment		Yes No							
26	Is the plan required to	provide a Schedule of Active	Participants? If "Yes," see instru	ctions regarding required	attachmen	t	Yes No							
27	If the plan is eligible f	for (and is using) alternative fur	nding rules, enter applicable code	and see instructions	27									
fr - 12010	regarding attachment	t			21									
Part VII Reconciliation of unpaid minimum required contributions for prior years														
28	Unpaid minimum requ	uired contributions for all prior y	/ears		28		C							
29			unpaid minimum required contril		29									
-20							0							
30	legges of		tributions (line 28 minus line 29).		30		0							
Pa	rt VIII Minimum	required contribution f	or current year											
31	Target normal cost a	nd excess assets (see instructi	ons):											
	a Target normal cost	(line 6)			31a		0							
	b Excess assets, if a	applicable, but not greater than	31a		31b									
32	Amortization installme	ents:		Outstanding Bala	ince	Installme	nt							
	a Net shortfall amort	tization installment			d									
	b Waiver amortization	on installment		Q		0								
33		approved for this plan year, ent Day Year		33										
31			r/prefunding balances (lines 31a		34		0							
	Total fullding requirer	Therit before reflecting carryove												
			Carryover balance	Prefunding balar	nce	Total balar	ice							
35	Balances elected for requirement	use to offset funding		0	Q		0							
36	Additional cash requi	rement (line 34 minus line 35)			36		0							
		ed toward minimum required co												
			A SAC SCALE OF GROUP STRANGE S	37		0								
38	Present value of exce	ess contributions for current yea	ar (see instructions)											
	a Total (excess, if an	ny, of line 37 over line 36)		38a		0								
	b Portion included in	line 38a attributable to use of	carryover balances	38b										
39	Unpaid minimum requ	uired contribution for current ye	line 37)	39		0								
		uired contributions for all years.	40	The second secon	0									
CONTRACTOR	10.575.05.05.05.05.05.05		nsion Relief Act of 2010											
			rsuant to an alternative amortizat											
						2 plus 7 years	15 years							
	b Eligible plan year(s) for which the election in line 4	1a was made				2011							
42					42									
			l over to future plan years		43									

Schedule SB, Part V - Statement of Actuarial Assumptions

Target Assumptions:

Options:

Male Nonannuitant: 2011 Nonannuitant Male

> Use discount rate transition: No

Use optional combined mortality table for small plans:

Female Nonannuitant: 2011 Nonannuitant Female

Lump sums use proposed regulations: Yes

Male Annuitant: 2011 Annuitant Male **Female Annuitant:** 2011 Annuitant Female

Actuarial Equivalent Floor

Applicable months from valuation month:

Stability period: plan year

Probability of lump sum: 0.00% Lookback months: 0

Use pre-retirement mortality: No

Nonannuitant: None

1st

2.21

0.00

Annuitant:

2011 Applicable

<u>3rd</u>

5.91

<u>1st</u> 2nd <u>3rd</u> 6.34 **Segment rates:** 2.27 5.43 **High Quality Bond rates:** N/A N/A N/A 6.34 Final rates: 2.27 5.43

0.00

Current: Override:

0.00

0.00

0.00

<u>2nd</u>

4.84

0.00

Salary Scale

Override:

Male: 0.00% Female: 0.00% Late Retirement Rates

None Male: Female: None

Withdrawal

Male: None Female:

Marriage Probability

Setback 0

Setback

Yes

None

0.00% Female: 0.00% 0.00%

Withdrawal-Select

Expense loading: Disability Rates

Male:

Male: None Female: None

Male: None

Early Retirement Rates

Male: None Female: None Female: None

Subsidized Early Retirement Rates

Mortality

Male: None Female: None

0 Male: None 0 None Female:

Name of Plan: Shire Realty Corporation pension Trus

13-5588741 Plan Sponsor's EIN:

Plan Number:

Plan Sponsor's Name: Shire Realty Corporation

Schedule SB, Part V - Summary of Plan Provisions

Service/Participation Requirements **Eligibility Requirements**

Definition of years: Hours worked Age (yrs): 0

Continuing hours: Age (months): 0

Wait (months): 12 **Excluded classes:** Union Members

Two year eligibility: No

Earnings

Total compensation excluding: 403(b)

Cafeteria Other

Prior to participation 415 prior to participation

Retirement Normal **Subsidized Early Early Disability Death**

65 Age: 0 Service: Participation:

1st of month **Defined:** nearest

Benefit Reduction / Mortality table & setback

Male: Actuarial Equivalence Actuarial Equivalence None 0 Female: Actuarial Equivalence Actuarial Equivalence 0 None

Rates - Male: None None None Rates - Female: None None None

No **REACT Benefits Percentage:** 50.00% **Use Social Security Retirement Age:**

Vesting Schedule: 2/20 Pre-retirement death benefit

Hours Worked Percentage of accrued benefit: **Vesting Definition:** 0.00% **Death Benefit Payment method:**

PVAB

Annuity Percent Years Normal: Life only 0 0.00% QJSA: 0 Joint and contingent 50.00%

Significant Changes in Plan Provisions Since Last Valuation

Name of Plan: Shire Realty Corporation pension Trust

Plan Sponsor's EIN: 13-5588741

Plan Number: 001

Plan Sponsor's Name: Shire Realty Corporation

Schedule SB, Part V - Summary of Plan Provisions

Benefits

Pension Formula: Benefit formula

Type of Formula: Unit benefit integrated

Effective Date: 06/28/1992

Simplified

Formula % per Unit Maximum Total % table limit Adjust %

 Base:
 1.00%
 100.00%
 No

 Excess:
 0.41%
 0.00%
 No
 No

Maximum Credits Past years Future years Total years

Base: 28 22 40 **Excess:** 28 22 40

Units based on: Service

Integration level

Covered compensation table:2008Rounding:ExactUniform dollar amount:None

Averaging

Projection method:Current CompensationApply exclusion to accrued benefit:NoBased on:Final AverageAnnualize short compensation years:NoHighest:3Annualize short plan years:No

In the last: 3 Include compensations based

Excluding: 0 **on years of:** Service

Accrual

Frozen: No

Definition of years: Hours worked Fractions based on: N/A

Accrual credit: Continuing Died Disabled Retired Terminated Precision: N/A

0 0 0 0 Limit current credit to: N/A

Years based on:ServiceCap/floor years:10Maximum past accrual years:25.0000Cap or floor:CapMethod:FractionalAccrual % per year:0.00%

Apply 415 before accrual: No

Name of Plan: Shire Realty Corporation pension Trust

Plan Sponsor's EIN: 13-5588741

Plan Number: 001

Plan Sponsor's Name: Shire Realty Corporation

Schedule SB, line 26 - Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

Attained Age		nder 1 Avg. Comp	1 No.	To 4 Avg. Comp	5 No.	To 9 Avg. Comp	10 T	Го 14 Avg. Comp		To 19 Avg. Comp			To 24 Avg. Comp		To 29 Avg. Comp		To 34 Avg. Comp	35 No.	5 To 39 Avg. Comp		0 & Up Avg. . Comp
1-8			1		1		1		1		\top			1	- COLLAR	1					T
Under 25	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0		0 0
25 to 29	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0		0 0
30 to 34	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0		0 0
35 to 39	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	-	0 0
4044																					
40 to 44	0	0	0	0	0	0	0	0	0	0	+	0	0	0	0	0	0	0	0	(0 0
45 to 49	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0		0 0
50 to 54	0	0	0	0	0	0	0	0	0	0		0	0	1	0	0	0	0	0		0 0
55 to 59	0	0	0	0	0	0	0	0	0	0	\perp	0	0	0	0	0	0	0	0	<u> </u>	
	Ť	<u> </u>		, ,	Ť	,	<u> </u>	v		v			, ,		Ů	Ť	,	Ť	v		
60 to 64	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	(0
65 to 69	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0		0 0
70 & Up	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	 	0 0

Name of plan: Shire Realty Corporation pension Trust

Plan number: 001

Plan sponsor's name: Shire Realty Corporation

EIN: 13-5588741