### Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

## 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 Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

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OMB Nos. 1210-0110

1210-0089

2012

This Form is Open to Public Inspection

Pension Be	enerit Guaranty Corporation	▶ Complete all entries in acc	ordance with the instr	uctions to the Form 550	0-SF.			
Part I	Annual Report	Identification Information						
For calenda	ar plan year 2012 or fi	scal plan year beginning 02/01/2	012	and ending 0	)1/31/20	13		
	turn/report is for: turn/report is:	a single-employer plan the first return/report	a multiple-employer the final return/repor	plan (not multiemployer) t		a one-particip	ant plan	
		an amended return/report	a short plan year retu	urn/report (less than 12 m	onths)			
C Check b	box if filing under:	X Form 5558	automatic extension			DFVC progra	m	
		special extension (enter descrip	otion)			•		
Part II	Basic Plan Info	ermation—enter all requested info	rmation					
1a Name		cinci an requested into	mation		1b ⊺	hree-digit		
	•	PPLEMENTARY PENSION PLAN				lan number		
					(1	PN) 🕨	002	
					1c	Effective date of	•	
					ļ	02/01/	1986	
	ponsor's name and ac L CORPORATION	ldress; include room or suite number	(employer, if for a single	e-employer plan)		Employer Identif EIN) 13-170		ber
440 MAMAR	RONECK AVENUE				2c S	Sponsor's telept 914-381		r
HARRISON,	, NY 10528-2418				<b>2d</b> B	Business code ( 42470		ons)
	dministrator's name a	nd address Same as Plan Sponso		an Sponsor Address	<b>3b</b> A	dministrator's E		
ASTLE OIL	CORPORATION		RONECK AVENUE NY 10528-2418		<b>3c</b> A	dministrator's t		ımber
		e plan sponsor has changed since th mber from the last return/report.	e last return/report filed	for this plan, enter the	4b E	EIN		
	or's name	mber from the last return/report.			4c F	'n		
		at the beginning of the plan year			5a			19
		at the end of the plan year			5b			19
C Numb	er of participants with	account balances as of the end of th	e plan year (defined bei	nefit plans do not	5c			13
·	,					-	× Yes	No
<b>b</b> Are yo	ou claiming a waiver o	s during the plan year invested in elight f the annual examination and report of (See instructions on waiver eligibili	of an independent qualit	fied public accountant (IQ	PA)		X Yes	☐ No
If you	answered "No" to e	ither line 6a or line 6b, the plan ca	nnot use Form 5500-S	F and must instead use	Form 5	500.		
Caution: A	penalty for the late	or incomplete filing of this return/	report will be assessed	d unless reasonable cau	ıse is es	stablished.		
SB or Sche	, , ,	her penalties set forth in the instructi nd signed by an enrolled actuary, as plete.	•	•	,	O, 11	,	
SIGN	Filed with authorized	valid electronic signature.	11/08/2013	PAUL CONLEY				
HERE	Signature of plan a	dministrator	Date	Enter name of individ	ual signi	ng as plan adn	ninistrator	
SIGN								
HERE	Signature of emplo	over/plan sponsor	Date	Enter name of individ	ual signi	ng as emplove	r or plan spc	nsor
Preparer's	name (including firm r	name, if applicable) and address; incl	ude room or suite numb	per (optional)	Prepar	rer's telephone	number (opt	ional)

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Da	rt III   Financial Information										
<u>га</u>	Plan Assets and Liabilities		(a) Beginning of Vec				/b) En	۲ م ۲ ۷	/oor		
		7-	(a) Beginning of Yea		+		(b) En	u or 1		4	
_ <u>a</u>	Total plan liabilities	7a 7b	00341		+				67744	4	
	Total plan liabilities  Net plan assets (subtract line 7b from line 7a)	76 7c	60541	0					67744	4	
		70			+		(1.)	<b>T</b> - 1 -	67744	4	
8	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a) Amount				(a)	Tota			
u	(1) Employers	8a(1)	5000	0							
	(2) Participants	8a(2)	1787	<b>7</b> 6							
	(3) Others (including rollovers)	8a(3)									
b	Other income (loss)	8b	3443	32							
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							10230	3	
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	3027	'6							
е	Certain deemed and/or corrective distributions (see instructions)	8e									
f	Administrative service providers (salaries, fees, commissions)	8f									
g	Other expenses	8g									
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							3027	6	
i	Net income (loss) (subtract line 8h from line 8c)	8i							7203	2	
j	Transfers to (from) the plan (see instructions)	8j									
Pa	rt IV Plan Characteristics										
9a	If the plan provides pension benefits, enter the applicable pension 1B 1G	feature co	des from the List of Plan Char	acteris	stic Co	des in	the instr	uction	s:		
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	es from the List of Plan Chara	cterist	ic Cod	les in t	he instru	ctions			
Par	t V Compliance Questions										
10					Yes	No		Λ			
a	During the plan year:  Was there a failure to transmit to the plan any participant contribution.	tions withi	n the time period described in	l l	103	140		AII	ount		
	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu			10a		X					
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)	•	•	10b		X					
С	Was the plan covered by a fidelity bond?			10c	Χ					3000	0000
d				10d		X				, , , , , , , , , , , , , , , , , , ,	000
	or dishonesty?  Were any fees or commissions paid to any brokers, agents, or oth			100							
·	insurance service or other organization that provides some or all of	of the bene	efits under the plan? (See			<b>&gt;</b>					
	instructions.)			10e		X					
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		X					
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year e	end.)	10g		X					
h	If this is an individual account plan, was there a blackout period? (2520.101-3.)	•		10h		X					
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10			10i							
Par	VI Pension Funding Compliance										
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)	•		•			•		Yes	П	No
11:	Enter the amount from Schedule SB line 39					11a		· [ [	1	Ш	0
12	Is this a defined contribution plan subject to the minimum funding						EDICV3	ТГ	Yes	Y	No
	· · · · · ·	•		oi 86	CHOIT	JUZ UI	LNISA?	·   L	103	^	140
a	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, If a waiver of the minimum funding standard for a prior year is beir granting the waiver.	ng amortiz	ed in this plan year, see instru		and e	enter the Day	ne date o	f the I		ling	
———	you completed line 12a, complete lines 3, 9, and 10 of Schedule					⊔ay		10	шI		
	Enter the minimum required contribution for this plan year	•	•			12b					
	= and minimum required contribution for tills plant year										

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			1	
C	Enter the amount contributed by the employer to the plan for this plan year	12c		
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d		
<u>e</u>	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No N/A
Part	VII Plan Terminations and Transfers of Assets			
13a	Has a resolution to terminate the plan been adopted in any plan year?		Yes X No	
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	. 13a		
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the of the PBGC?	control		Yes X No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) which assets or liabilities were transferred. (See instructions.)	to		
1	3c(1) Name of plan(s):	13c(2) E	EIN(s)	<b>13c(3)</b> PN(s)
Part	VIII Trust Information (optional)			
14a	Name of trust	14b	Trust's EIN	
		l		

### 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).

File as an attachment to Form 5500 or 5500-SE

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

					F File as	an attacinne	iit to Foliii	3300 01	3300-3F.					
Fo	r calendar	plan year 201	2 or fiscal p	plan ye	ear beginning 0	2/01/2012			and en	ding	01/31/2	.013		
•	Round of	ff amounts to	nearest d	ollar.										
•	Caution:	A penalty of \$	1,000 will b	oe asse	essed for late filing of	of this report u	ınless reaso	onable ca	use is establis	shed.			1	
	Name of p		ON SUPPL	LEMEN	ITARY PENSION P	LAN			B Three-	•	PN)	<b>•</b>	002	
		sor's name as CORPORATI		line 2a	of Form 5500 or 55	00-SF			D Employe		ification	Number	(EIN)	
E	Type of pla	n: X Single	Multip	ole-A	Multiple-B	F	Prior year pla	an size: 🔀	100 or fewer	1	01-500	More	than 500	
Р	art I	Basic Infor	mation											
1		e valuation da		M	lonth 02 [	Day <u>01</u>	Year_2	2012						
2	Assets:					,			_					
	<b>a</b> Marke	et value								2	2a			362905
	<b>b</b> Actua	rial value									2b			362905
3	Funding	target/particing	oant count l	breakd	lown:			(1) N	lumber of part	cipants	,	(2	) Funding Ta	
_		, , , ,			ries receiving payme	ent	3a	(.,	annon or part	0.60	1		, . aag . a.	269332
	_				g pay		3b				8			135784
		ctive participar					0.0							100101
	(1)						3c(1)							1858
	(2)						3c(2)							61875
	(3)						- :-:				10			63733
	. ` ′						3d				19			468849
4					box and complete li				П					100010
7	·				·	, , , ,	•		ш		10			
		0 0	0 0.		ed at-risk assumption					····· <u> </u>	4a			
					mptions, but disrega ensecutive years and						4b			
5	Effective	e interest rate									5			7.09 %
6	Target r	normal cost									6			0
Sta	To the best of	with applicable law	ne information s and regulation	s. In my	in this schedule and accon opinion, each other assum prience under the plan.									
	SIGN HERE											11/08/	/2013	
				Signat	ure of actuary				<del></del>			Date		
НО	WARD RO	SENFELD		Ü	•							11-04	4085	
			Type	or prii	nt name of actuary				<u> </u>	М	ost rece		ment number	
RO	SENFELD	/TORTU RETI	REMENT I	PLANN	IING							914-3	332-5353	
					rm name					Teleph	one nur		luding area c	ode)
		PLAINS ROAD N, NY 10591												
				Addre	ess of the firm				_					
If the	e actuary h	nas not fully re	flected any	regula	ation or ruling promu	lgated under	the statute	in comple	eting this sche	dule, cl	heck the	box and	d see	

Page 2	-	
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Schedule SB (Form 5500) 2012

Pa	rt II	Begin	ning of Year	Carryov	er Prefunding Baland	es							
							(a) (	Carryover balance		(b) [	Prefundin	ıg balan	се
		•	0 , ,		cable adjustments (line 13 f	•		1	3446				0
8					unding requirement (line 35								
9	Amount	remainir	ng (line 7 minus lir	ne 8)				1	3446				0
10	Interest	on line 9	using prior year's	s actual ret	urn of5.42%				729				0
11	Prior yea	ar's exce	ess contributions t	o be added	d to prefunding balance:								
	<b>a</b> Prese	nt value	of excess contrib	utions (line	38a from prior year)								5130
					interest rate of 4.97%								255
	<b>C</b> Total a	vailable	at beginning of cur	rent plan ye	ear to add to prefunding balar	ce							5385
	<b>d</b> Portio	n of (c)	to be added to pre	efunding ba	alance								
12	Other re	ductions	in balances due	to elections	s or deemed elections								
13	Balance	at begir	nning of current ye	ear (line 9 +	+ line 10 + line 11d – line 12	)		1	4175				0
Pa	art III	Fun	ding Percenta	ages									
14	Funding	target a	ttainment percent	age							14	74	1.38 %
15	Adjusted	l funding	target attainmen	t percentaç	ge						15	74	1.38 %
16					of determining whether car						16	59	9.20 %
17	If the cu	rrent val	ue of the assets o	f the plan i	s less than 70 percent of the	e funding tai	get, enter s	such percentage			17		%
Pa	art IV	Con	tributions and	d Liquid	ity Shortfalls								
18	Contribu	tions ma	ade to the plan for	the plan y	ear by employer(s) and emp	oloyees:							
(M	(a) Date M-DD-Y)		<b>(b)</b> Amount page employer(		(c) Amount paid by employees	<b>(a)</b> [ (MM-DD		(b) Amount pa employer(s		(0	<b>c)</b> Amour emplo		У
11	/02/2012			45000	0								
01	/17/2013			5000	0								
							1						
						Totals ▶	18(b)		50000	18(c)			0
19	Discoun	ted emp	loyer contributions	s – see ins	tructions for small plan with	a valuation	date after th	ne beginning of the	year:				
	<b>a</b> Contri	butions	allocated toward	unpaid min	imum required contributions	from prior y	/ears	 -	19a				0
	<b>b</b> Contributions made to avoid restrictions adjusted to valuation date												
	<b>C</b> Contri	butions a	allocated toward mi	nimum req	uired contribution for current y	ear adjusted	l to valuation	n date	19c				47136
20			utions and liquidit	-								r	
			_		the prior year?							Yes	X No
	<b>b</b> If line	20a is "	Yes," were require	ed quarterly	y installments for the current	year made	in a timely	manner?				Yes	No
	<b>C</b> If line	20a is "	Yes," see instructi	ons and co	omplete the following table a								
		(1) 1s	st .		Liquidity shortfall as of e	nd of quarte	r of this pla (3)	n year 3rd			(4) 4th		
		(1) 13	·•		( <i>-)</i> 2110		(0)				11/ 701		

_		<b>A</b> (!							
			ns Used to Determine	Funding Target and Targe	et Normal Cost				
21		ınt rate:	4-1		0				
	<b>a</b> Seg	ment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment: 7.52 %		N/A, full yiel	d curve	used
	<b>b</b> App	licable month (	enter code)			21b			0
22	Weight	ted average ret	irement age			22			65
23	Mortali	ity table(s) (see	e instructions) X Pre	escribed - combined Pre	scribed - separate	Substitute	е		
Pa	rt VI	Miscellane	ous Items						
	Has a	change been m	nade in the non-prescribed act	uarial assumptions for the current			· · -	d Yes	X No
25	Has a	method change	e been made for the current pl	an year? If "Yes," see instructions	regarding required attac	hment		Yes	X No
26	Is the r	olan required to	provide a Schedule of Active	Participants? If "Yes," see instruc	tions regarding required	attachment.	X	Yes	□ No
27	If the p	olan is subject to	o alternative funding rules, en	ter applicable code and see instruc		27		1	<u> Ш тт</u>
Pa	rt VII	Reconcilia	ation of Unnaid Minim	ım Required Contribution	s For Prior Years	l			
28			•	years		28			0
29				d unpaid minimum required contrib					
				unpaid minimum required contrib		29			0
30	Remai	ning amount of	unpaid minimum required cor	ntributions (line 28 minus line 29)		30			0
Pa	rt VIII	Minimum	Required Contribution	For Current Year					
31	Target	t normal cost a	nd excess assets (see instruct	ions):					
	<b>a</b> Targe	et normal cost (	(line 6)			31a			0
	_			line 31a		31b			0
32		zation installme	-		Outstanding Bala	1	Installr	nent	
						120119			42480
	<b>b</b> Waiv	ver amortization	n installment			0			0
33	If a wa	iver has been a	approved for this plan year, en	ter the date of the ruling letter grar		33			0
34	Total fo	unding requirer	ment before reflecting carryove	er/prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34			42480
				Carryover balance	Prefunding bala	nce	Total ba	lance	
35			use to offset funding						
36	Additio	nal cash requir	rement (line 34 minus line 35)			36			42480
37				ontribution for current year adjuste		37			47136
38	Preser	nt value of exce	ess contributions for current ye	ear (see instructions)					
	<b>a</b> Tota	I (excess, if any	y, of line 37 over line 36)			38a			4656
	<b>b</b> Porti	ion included in	line 38a attributable to use of	prefunding and funding standard c	arryover balances	38b			
39	Unpaid	d minimum requ	uired contribution for current y	ear (excess, if any, of line 36 over	line 37)	39			0
40	Unpaid	d minimum requ	uired contributions for all years	S		40			0
Pa	rt IX	Pension I	Funding Relief Under F	Pension Relief Act of 2010	(See Instructions)	)			
41	If an el		de to use PRA 2010 funding re						
	<b>a</b> Sche	edule elected				П	2 plus 7 years	15 y	/ears
	<b>b</b> Eligil	ble plan year(s)	) for which the election in line	41a was made		2008	3 2009 201	0	2011
42			<u> </u>			42			
			celeration amount to be carrie			43		-	

# Schedule SB, line 26 - Schedule of Active Participant Data

# YEARS OF CREDITED SERVICE

40 & Up	Avg.	dime	9		G		0	0		0		0		G	Ì	0		6		0		10
40	Ž		ľ		ļ	1	l	10		0		0	1	†e		  -		  -		l		6
35 To 39	Avg.		0		6	)	0	0		0		0		0			1	0		0		0
35	Z		0		-	1	0	-		0		0		0		-		-		0		0
30 To 34	Avg.	<b>X</b>	0		0		0	0		0		0		0		0		0		0		0
30	Z O		0		l°		0	0		0		0		0		0		0		0		0
25 To 29	Avg.		0		0		0	0		0		0		0		0		0		0		0
25.	Š.		0		0		0	0		0		-		0		P		0		0		0
20 To 24	Avg. Comp		0		0		0	0		0		0		0		0		0		0		0
20,	No.		0		0		0	0		0		-	L	-		0		0		0		0
15 To 19	Avg. Comp		0		0		0	0		0		0		0		0		0		0		0
15]	No.		0		0		0	0		0		0		0		0		0		0		0
0 14	Avg. Comp		0		0		0	0		0		0		0		0		0		0		0
10 To 1	No.		0		0		0	0				0		_		0		0		0		0
5 To 9	Avg. Comp		0		0		0	0		0		0		0		0		0		0		0
w	No.		0		Ţ		-	0		0		0		0		0		0		키		키
1 To 4	Avg. Comp		0		0		0	0		0		0		0		0		0		0		0
	No.		0		0		0	7				-		0		0		9	1	키	· ·	키
Under 1	Avg. No. Comp		0		0		0	0		0		0		0		0		0		0		
	No.		0	1	0	1			$\downarrow$		1	0		0		0			1	0		크
	Attained		Under 25		25 to 29		30 to 34	35 to 39		40 to 44		45 to 49		50 to 54		55 to 59		60 to 64		65 to 69	11 0 02	/0 & Op

Plan number: EIN: Name of plan: CASTLE OIL CORPORATION SUPPLEMENTARY PENSION PL/Plan sponsor's name: CASTLE OIL CORPORATION

002 13-1700877

### Schedule SB, Part V - Statement of Actuarial Assumptions

**Options:** 

Lump sums use proposed regulations:

Yes

0

**Target Assumptions:** 

Male Nonannuitant: 2012 Nonannuitant Male Use optional combined mortality table for small plans: Yes

Female Nonannuitant: 2012 Nonannuitant Female Use discount rate transition: No Male Annuitant: 2012 Annuitant Male

Female Annuitant: 2012 Annuitant Female Actuarial Equivalent Floor

Applicable months from valuation month: Stability period: plan year

Probability of lump sum: Lookback months: 0 100.00% Use pre-retirement mortality: No Nonannuitant: None

Annuitant: 2012 Applicable

2nd 3rd 1st 2nd 3rd <u>1st</u> **Current:** 1.56 4.27 5.08 **Segment rates:** 1.96 5.01 6.13 Override: 1.84 4.36 5.19 **High Quality Bond rates:** N/A

N/A N/A Final rates: 1.96 5.01 6.13

7.52

Salary Scale **Late Retirement Rates** 

6.85

5.54

Male: 0.00% Male: None Female: 0.00% Female: None

**Withdrawal Marriage Probability Setback** 

Male: None Male: 0.00% Female: None Female: 0.00%

Withdrawal-Select Expense loading: 0.00% Male: None **Disability Rates** 

Female: None Male: None

**Early Retirement Rates** Female: None Male: None

**Mortality Setback** Female: None Male: None

**Subsidized Early Retirement Rates** None 0 Female:

Male: None Female: None

Name of Plan: CASTLE OIL CORPORATION S

Plan Sponsor's EIN: 13-1700877

Plan Number: 002

Override:

### **SCHEDULE SB** (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

# 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).

2012

OMB No. 1210-0110

This Form is Open to Public Inspection

	Pension Benefit Guaranty Corporation	File as an attachr	nent to Form	5500 or 5500-SF.			
Fo	calendar plan year 2012 or fiscal p		/2012	and end	ing	01/31/2	2013
•	Round off amounts to nearest do	llar.					~
•	Caution: A penalty of \$1,000 will be	e assessed for late filing of this repo	rt unless reas	onable cause is establish	ed.		
	lame of plan			<b>B</b> Three-di	git		
4	CASTLE OIL CORPORATION	N SUPPLEMENTARY PENSIC	ON PLAN	plan nun	nber (PN)	<b>&gt;</b>	002
C	Plan sponsor's name as shown on li	20 of Form 5500 or 5500 SE		D Employer	م د کاند د اما	Alas Niverbas (	CIAL)
0 ,	Tall sponsor s hame as shown on in	ne 2a of Form 5500 of 5500-5F		D Employer	identinca	tion Number (	EIN)
(	CASTLE OIL CORPORATION	N		13-17008	77		
E	ype of plan: X Single Multiple	e-A Multiple-B	Prior year pla	an size: 🛛 100 or fewer	101-5	600 More t	han 500
Pa	rt I Basic Information						
1	Enter the valuation date:	Month 02 Day 01	Year_	2012			
2	Assets:						
	a Market value		****************		2a		362905
	<b>b</b> Actuarial value		*****	***************************************	2b		362905
3	Funding target/participant count be	reakdown:		(1) Number of partici	pants	(2)	Funding Target
	a For retired participants and bene	eficiaries receiving payment			1		26933
	<b>b</b> For terminated vested participar	nts	3b		8		135784
	<b>C</b> For active participants:		,				
	(1) Non-vested benefits		<u> </u>				1858
	(2) Vested benefits		3c(2)				61875
	(3) Total active		3c(3)		10		63733
	<b>d</b> Total		3d		19		468849
4	If the plan is in at-risk status, chec	k the box and complete lines (a) and	l (b)				
	a Funding target disregarding pres	scribed at-risk assumptions			4a		
	<b>b</b> Funding target reflecting at-risk at-risk status for fewer than fi	assumptions, but disregarding transi ve consecutive years and disregardi	ition rule for p	lans that have been in ctor	4b		
5	Effective interest rate				5		7.09%
6	Target normal cost				6		
	ement by Enrolled Actuary						
á	<ul> <li>the best of my knowledge, the information sup ccordance with applicable law and regulations.</li> <li>ombination, offer my best estimate of anticipate</li> </ul>	pplied in this schedule and accompanying sched In my opinion, each other assumption is reasona d experience under the plan.	ules, statements a able (taking into ad	and attachments, if any, is completed to the experience of the plan	te and accur and reasona	rate. Each prescrib ble expectations) a	ed assumption was applied in and such other assumptions, in
	IGN HWAS RE	rente til				11/08/20	)13
		ignature of actuary			***************************************	Date	
WOF	ARD ROSENFELD					110408	5
	Type o	or print name of actuary			Most re	ecent enrollme	nt number
ROS	ENFELD/TORTU RETIREMEN	•				914-332-5	
		Firm name		Te	lephone i	number (includ	ding area code)
220	WHITE PLAINS ROAD						
AR	RYTOWN NY 10	591					

Schedule	SB	(Form	5500	2012

Page 2 -

Salance at beginning of prior year after applicable adjustments (line 15 from prior year)   134.45	Pa	art II Begin	nning of Yea	r Carryo	ver Prefunding Balan	nces						
Portion decided for use to offset prior year's stunding requirement (line 35 from prior year)   13 44 6							(a)	Carryover balance	)	(b)	Prefund	ing balance
prior year)  9 Amount remaining (line 7 minus line 8)  13 Autour transiting (line 7 minus line 8)  10 Interest on line 9 using prior year's actual return of \$5.42 \\ \tex	7 ——	, -	,		, ,				13446			
10   Interest on time 9 using prior year's access contributions to be added to prefunding balance:   11   Prior year's excess contributions to be added to prefunding balance:   2   Preserve travel or excess contributions (the 38 are form prior year)	8											
11 Prior year's excess contributions to be added to prefunding balance:  a Present value of excess contributions (line 36a from prior year).  5 13 b Interest not (p sixing prior year's effective interest rate of _4 .9.7% except as otherwise provided (see instructions).  2 5 13 b Interest not (p sixing prior year's effective interest rate of _4 .9.7% except as otherwise provided (see instructions).  2 6 17 18 18 Balance at leaping of current year (line 9 hine 10 + line 11d – line 12).  2 7 18 18 Balance at beginning of current year (line 9 hine 10 + line 11d – line 12).  3 8 18 18 18 18 18 18 18 18 18 18 18 18 1	9	Amount remaini	ng (line 7 minus	line 8)					13446			
a Present value of oxoces contributions (line 38a from prior year)	10	Interest on line	9 using prior yea	r's actual re	eturn of <u>5.42</u> %	**************			729			
Interest on (a) using prior year's effective interest rate of   4.97% except   25   538	11	Prior year's exce	ess contributions	to be adde	ed to prefunding balance:							
25   C. Total available at beginning of current plan year to add to prefunding balance.		a Present value	of excess contri	butions (line	e 38a from prior year)							51
d Portion of (c) to be added to prefunding balance.  12 Other reductions in balances due to elections or deemed elections.  13 Balance = beginning of current year (line 9 + line 10 + line 11d - line 12).  14 175  Part III Funding Percentages  14 Funding target attainment percentage.  15 Adjusted funding target attainment percentage.  16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce unrent year's funding requirement.  17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.  17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.  18 Contributions made to the plan for the plan year by employer(s) and employees:  (a) Date (b) Amount paid by employer(s) (c) Amount paid by employees (MM-DD-YYYY) (b) Amount paid by employees (MM-DD-YYYY) (c) Amount paid by employees (d) Amount paid		<b>b</b> Interest on (a as otherwise	) using prior yea provided (see ii	r's effective nstructions)	interest rate of 4.979	% except						2
13 Balance at beginning of current year (line 9 + line 10 + line 112)		<b>c</b> Total available	at beginning of c	urrent plan y	ear to add to prefunding bala	nce						53
13 Batance at beginning of current year (line 9 + line 10 + line 11d – line 12)   14175		<b>d</b> Portion of (c)	to be added to p	refunding b	alance							
Part III Funding Percentages  14 Funding target attainment percentage	12	Other reductions	s in balances due	e to election	ns or deemed elections	*************						
14 Funding target attainment percentage	13	Balance at begir	nning of current y	ear (line 9	+ line 10 + line 11d – line 12	2)		1	4175			
15 Adjusted funding larget attainment percentage 16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce 17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage. 18 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 employer(s) (d) Date (MM-DD-YYYY) (m) Amount paid by employer(s) (e) Amount paid by employer(s) (e) Amount paid by employer(s) (f) Amount paid by employer(s) (g) Date (MM-DD-YYYY) (m) Date	Pa	art III Fun	ding Percen	tages								
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce the control term of the funding target, enter such percentage. 17 % % 17 % % Part IV Contributions and liquidity shortfalls  18 Contributions made to the plan for the plan year by employer(s) and employees:  (a) Date (b) Amount paid by employer(s) (c) Amount paid by employer(s) and employees (MM-DD-YYYY) (b) Amount paid by employer(s) employer(s) o 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	14	Funding target a	ttainment percer	ntage							14	74.38
Totals > 18(b) Source demployer contributions – see instructions for small plan with a valuation date after the beginning of the year a Contributions made to avoid restrictions adjusted to valuation date after the beginning of the year a Gouterfry contributions made to tward minimum required contributions for current year adjusted to valuation date after the beginning all calced toward minimum required contributions for current year adjusted to valuation date.    17	15	Adjusted funding	g target attainme	nt percenta	ge			***************************************			15	74.38
Part IV   Contributions and liquidity shortfalls	16	Prior year's fund current year's fu	ing percentage f nding requireme	or purposes	s of determining whether car	rryover/prefi	unding bala	nces may be used	to reduc	е	16	59.20
18 Contributions made to the plan for the plan year by employer(s) and employees:  (a) Date (MM-DD-YYYY) employer(s) (c) Amount paid by employees (MM-DD-YYYY) (mM-DD-YYYY) employer(s) (2) Amount paid by employees (MM-DD-YYYY) employer(s) (MM-DD-YYYY) (mm)over(s) (MM-DD-YYYY) employer(s) (2) Amount paid by employees (MM-DD-YYYY) (mm)over(s) (mm)over(s) (2) Amount paid by employees (MM-DD-YYYY) (mm)over(s) (mm)ov	17	If the current val	ue of the assets	of the plan	is less than 70 percent of th	e funding ta	rget, enter	such percentage	*********		17	
(a) Date (b) Amount paid by employer(s) (c) Amount paid by employees (MM-DD-YYYY) (MM-DD-YYYYY) (MM-DD-YYYYYY) (MM-DD-YYYYY) (MM-DD-YYYYY) (MM-DD-YYYYY) (MM-DD-YYYYY) (MM-DD-YYYYYY) (MM-DD-YYYYY) (MM-DD-YYYYY) (MM-DD-YYYYYYYYYYYYYYYYYYYYYYYYYYYYYYYYY	Pε	art IV Con	tributions ar	nd liquidi	ity shortfalls							
(a) Date (b) Amount paid by employer(s) (c) Amount paid by employees (MM-DD-YYYY) (MM-DD-YYYYY) (MM-DD-YYYYYY) (MM-DD-YYYYY) (MM-DD-YYYYY) (MM-DD-YYYYY) (MM-DD-YYYYY) (MM-DD-YYYYYY) (MM-DD-YYYYY) (MM-DD-YYYYY) (MM-DD-YYYYYYYYYYYYYYYYYYYYYYYYYYYYYYYYY	18	Contributions ma	ade to the plan fo	or the plan y	ear by employer(s) and em	ployees:						
11/02/2012		(a) Date	(b) Amount	paid by	(c) Amount paid by	(a) i			•	T (	c) Amou	nt paid by
01/17/2013 5000 0			employe			<del>                                     </del>	D-YYYY)	employer(	s)		emplo	oyees
Totals ► 18(b) 50000 18(c) 0  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 contributions from prior years.  b Contributions made to avoid restrictions adjusted to valuation date.  c Contributions and et o avoid restrictions adjusted to valuation date.  19b 0  19c 47136  20 Quarterly contributions and liquidity shortfalls:  a Did the plan have a "funding shortfall" for the prior year?  b 19c 47136							·					
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 contributions from prior years.  b Contributions made to avoid restrictions adjusted to valuation date.  c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.  19b  0  c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.  19c  47136  20 Quarterly contributions and liquidity shortfalls:  a Did the plan have a "funding shortfall" for the prior year?  b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?  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	0.1	./1//2013		5000	0				·····	-		
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 contributions from prior years.  b Contributions made to avoid restrictions adjusted to valuation date.  c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.  19b  0  c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.  19c  47136  20 Quarterly contributions and liquidity shortfalls:  a Did the plan have a "funding shortfall" for the prior year?  Did the plan have a "funding shortfall" for the prior year?  Ves  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										-	***************************************	
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 contributions from prior years.  b Contributions made to avoid restrictions adjusted to valuation date.  c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.  19b  0  c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.  19c  47136  20 Quarterly contributions and liquidity shortfalls:  a Did the plan have a "funding shortfall" for the prior year?  b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?  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										-		
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 contributions from prior years.  b Contributions made to avoid restrictions adjusted to valuation date.  c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.  19b  0  c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.  19c  47136  20 Quarterly contributions and liquidity shortfalls:  a Did the plan have a "funding shortfall" for the prior year?  b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?  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										-		
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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 contributions from prior years.  b Contributions made to avoid restrictions adjusted to valuation date.  c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.  19b  0  c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.  19c  47136  20 Quarterly contributions and liquidity shortfalls:  a Did the plan have a "funding shortfall" for the prior year?  b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?  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												
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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 contributions from prior years.  b Contributions made to avoid restrictions adjusted to valuation date.  c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.  19b  0  c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.  19c  47136  20 Quarterly contributions and liquidity shortfalls:  a Did the plan have a "funding shortfall" for the prior year?  Did the plan have a "funding shortfall" for the prior year?  Ves  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												
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a Contributions allocated toward unpaid minimum required contributions from prior years.  b Contributions made to avoid restrictions adjusted to valuation date.  c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.  19b  0  19c  47136  20 Quarterly contributions and liquidity shortfalls:  a Did the plan have a "funding shortfall" for the prior year?  b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?  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										18(c)		
b Contributions made to avoid restrictions adjusted to valuation date								· · · · · · · · · · · · · · · · · · ·	year:		-	
C Contributions allocated toward minimum required contribution for current year adjusted to valuation date								ļ	19a			***************************************
20 Quarterly contributions and liquidity shortfalls:  a Did the plan have a "funding shortfall" for the prior year?  b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?  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								ļ	19b			
a Did the plan have a "funding shortfall" for the prior year?  Did the plan have a "funding shortfall" for the prior year?  Did the plan have a "funding shortfall" for the prior year?  Did the plan have a "funding shortfall" for the prior year?  No  Did the plan have a "funding shortfall" for the prior year?  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		C Contributions al	located toward m	inimum requ	uired contribution for current y	ear adjusted	to valuation	date	19c			4713
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?  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	20	Quarterly contribu	utions and liquidi	ty shortfalls	•							
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		a Did the plan ha	ive a "funding sh	ortfall" for ti	he prior year?	***************		**************************				Yes X No
Liquidity shortfall as of end of quarter of this plan year		<b>b</b> If 20a is "Yes,"	were required q	uarterly inst	allments for the current year	r made in a	timely manı	ner?	**********			Yes No
		C If 20a is "Yes,"	see instructions	and comple								
(1) 1ST (2) 2nd (3) 3rd (4) 4th		7.4 b * -				nd of quarter						
		(1) 1st			(2) 2nd	<u> </u>	(3)	3rd	<del> </del>		4) 4th	

		ns Used to Determine	Funding Target and	Target Normal Cost		
21	Discount rate: <b>a</b> Segment rates:	1st segment: 5.54%	2nd segment: 6 . 85%	3rd segmen		N/A, full yield curve used
	<b>b</b> Applicable month (	enter code)		<u>L</u>	21b	
22		tirement age			22	6
23			escribed - combined	Prescribed - separate	Substitu	
Pa	irt VI Miscellane				П	
24		nade in the non-prescribed act				
25	Has a method change	e been made for the current pla	an year? If "Yes," see instr	uctions regarding required atta	chment	
26	Is the plan required to	provide a Schedule of Active	Participants? If "Yes," see	instructions regarding required	d attachment	X Yes No
27		o alternative funding rules, ent			27	
Pa	art VII Reconcilia	ation of Unpaid Minimu	m Required Contrib	utions For Prior Years		
28	Unpaid minimum requ	uired contributions for all prior	years		28	
29	(line 19a)	contributions allocated toward			29	(
30	Remaining amount of	unpaid minimum required con	tributions (line 28 minus lin	e 29)	. 30	
Pa	rt VIII Minimum	Required Contribution	For Current Year			
31	Target normal cost ar	nd excess assets (see instructi	ons):			
	a Target normal cost (	line 6)			. 31a	(
		pplicable, but not greater than I	ine 31a	***************************************	. 31b	(
32	Amortization installme	ents:		Outstanding Bal	ance	Installment
	a Net shortfall amortiz	zation installment			120119	42480
		installment			0	
33	If a waiver has been a (Month [	pproved for this plan year, ent Day Year	er the date of the ruling lett	er granting the approval ount	33	C
34	Total funding requirem	nent before reflecting carryover	r/prefunding balances (lines	s 31a - 31b + 32a + 32b - 33)	34	42480
			Carryover balance	Prefunding bala	nce	Total balance
35	Balances elected for u	use to offset funding				
36	Additional cash require	ement (line 34 minus line 35)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	36	42480
37		d toward minimum required co			37	47136
38	Present value of exces	ss contributions for current yea	r (see instructions)			
	a Total (excess, if any	, of line 37 over line 36)	********************************		38a	4656
	<b>b</b> Portion included in li	ine 38a attributable to use of p	refunding and funding stand	dard carryover balances	38b	
39	Unpaid minimum requi	ired contribution for current yea	ar (excess, if any, of line 36	over line 37)	39	0
40	Unpaid minimum requi	ired contributions for all years .			40	0
Pai	t IX Pension F	unding Relief Under Po	ension Relief Act of	2010 (See Instructions)	)	
41	If an election was made	e to use PRA 2010 funding reli	ef for this plan:			
	a Schedule elected		********************************	***************************************	П2	P plus 7 years ☐ 15 years
	<b>b</b> Eligible plan year(s)	for which the election in line 4	1a was made			2009 2010 2011
42		adjustment			42	
		eleration amount to be carried			43	

### Schedule SB, Part V - Summary of Plan Provisions

Eligibility Requirements Service/Participation Requirements

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

Age (months): 0 Continuing hours: 1,000

Wait (months): 0 Excluded classes: Salaried employee

Two year eligibility: No

**Earnings** 

**Total compensation excluding:** 403(b)

Cafeteria Other

Prior to participation 415 prior to participation

**Retirement** Normal **Early Subsidized Early Disability Death** 65 55 Age: 0 0 10 Service: 5 0 Participation: 0 Date of event 1st of month Defined: 1st of month during during

Benefit Reduction / Mortality table & setback

Male:Actuarial EquivalenceActuarial EquivalenceNone0Female:Actuarial EquivalenceActuarial EquivalenceNone0

Rates - Male:NoneNoneNoneRates - Female:NoneNoneNone

Use Social Security Retirement Age: No REACT Benefits Percentage: 100.00%

Vesting Schedule: 3/20 Pre-retirement death benefit

Vesting Definition: Hours Worked Percentage of accrued benefit: 0.00%

Death Benefit Payment method: PVAB

Normal: Life only 0.00% 0

QJSA: Joint and contingent 100.00% 0

Significant Changes in Plan Provisions Since Last Valuation

Name of Plan: CASTLE OIL CORPORATION SUPPLEMENTARY PENSION PLAN

Plan Sponsor's EIN: 13-1700877

Plan Number: 002

### Schedule SB, Part V - Summary of Plan Provisions

**Benefits** 

Pension Formula:Benefit formulaType of Formula:Flat benefitEffective Date:02/01/1986

Flat benefit non-integrated type: Dollar
Total percent of salary: None
Dollar amount: \$850.00
Reduction based on: Service
Benefit reduction for years less than: 30

Averaging

Projection method:Accrued Benefit AverageApply exclusion to accrued benefit:NoBased on:Final AverageAnnualize short compensation years:NoHighest:3Annualize short plan years:No

In the last: 99 Include compensations based

Excluding: 0 on years of: Service

**Accrual** 

Frozen: Yes

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

Accrual credit: Continuing Died Disabled Retired Terminated 1000 1000 1000 1000 1000 1000 Limit current credit

to: N/A

Years based on:ServiceCap/floor years:99Maximum past accrual years:99.0000Cap or floor:CapMethod:FractionalAccrual % per year:0.00%Apply 415 before accrual:No

Name of Plan: CASTLE OIL CORPORATION SUPPLEMENTARY PENSION PLAN

Plan Sponsor's EIN: 13-1700877

Plan Number: 002

### Schedule SB, line 32 - Schedule of Amortization Bases

### Charges/Credits

Type of Base		Effective <u>Date</u>	Interest <u>Rate</u>	Initial <u>Amount</u>	Initial <u>Amort</u>	Current <u>Balance</u>	Rem <u>Amort</u>	<u>Payment</u>
Shortfall		02/01/2008	5.54 / 0.00	201,272	7.00	96,341	3.00	33,860
Shortfall		02/01/2009	5.54 / 0.00	-1,570	7.00	-979	4.00	-265
Shortfall		02/01/2010	5.54 / 6.85	125,978	7.00	94,653	5.00	21.025
Shortfall		02/01/2011	5.54 / 6.85	-15,038	7.00	-12,653	6.00	-2,424
Shortfall		02/01/2012	5.54 / 6.85	-57,243	7.00	-57,243	7.00	-9,716
Totals	Shortfall					120,119		42,480

Name of Plan: CASTLE OIL CORPORATION SUPPLEMENTARY PENSION PLAN

Plan Sponsor's EIN: 13-1700877

Plan Number: 002