

| Line | Benefit | Per Books | Pro Forma | Pro Forma Adjustment |
|-------------|----------------------|-------------------|-------------------|-----------------------------|
| | (a) | (b) | (c) | (g) |
| 1 | Medical/Dental | \$ 278,682 | \$ 258,126 | \$ (20,556) |
| 2 | Pension Expense | \$ (24,418) | \$ (403) | \$ 24,015 |
| 3 | Post-retirement | \$ (80,050) | \$ (96,421) | \$ (16,371) |
| 4 | 401-K | \$ 199,782 | \$ 206,171 | \$ 6,389 |
| 5 | Workers Compensation | \$ 8,860 | \$ 8,683 | \$ (177) |
| 6 | Other Benefits | \$ 3,474 | \$ 3,725 | \$ 251 |
| 7 | Total | <u>\$ 386,330</u> | <u>\$ 379,882</u> | <u>\$ (6,448)</u> |

Sources:

Column b: Schedule H-1 page 9

Column c, line 1: DR 5-20

Column c, line 2-6: year average DR 2-17 and DR 5-20

Column d: Column c - column b