

<u>Line</u>	<u>Benefit</u>	<u>Per Books</u>	<u>Pro Forma Expense</u>	<u>Pro Forma Adjustment</u>
	(a)	(b)	(c)	(g)
1	Medical/Dental	\$ 855,548	\$ 860,611	\$ 5,063
2	Pension Expense	\$ (64,817)	\$ (3,408)	\$ 61,409
3	Post-retirement	\$ (216,206)	\$ (250,478)	\$ (34,272)
4	401-K	\$ 563,031	\$ 576,324	\$ 13,293
5	Workers Compensation	\$ 25,886	\$ 25,215	\$ (671)
6	Other Benefits	\$ 9,845	\$ 9,643	\$ (202)
7	Total	<u>\$ 1,173,287</u>	<u>\$ 1,217,908</u>	<u>\$ 44,621</u>

Sources:

Column b: Schedule H-1 page 7

Column c, line 1: DR5-5

Column c, line 2 through 6: 5 year average DR 2-13 and DR5-5

Column d: Column c - column b