

**Demonstration that Limits on Individual Suspensions Are Satisfied  
Pursuant to IRC Sections 432(e)(9)(D)(i) through (iii)**

Proposed Benefit Suspension

A.	Benefit prior to Suspension:	\$2,000.00	
B.	Benefit after Suspension (A x (1-100%)), prior to statutory limit:	<u>\$0.00</u>	
C.	Cut without limits (A - B):.....		\$2,000.00

Limitations

1. 110% of PBGC Maximum Guarantee Limit

D.	Credited Service:	20.00	
E.	Plan accrual rate (A / D):	\$100.00	
F.	PBGC maximum benefit guarantee accrual rate: (100% of first \$11 plus 75% of next \$33 of E)	\$35.75	
G.	PBGC maximum benefit guarantee (D x F):	\$715.00	
H.	Benefit to 110% of PBGC maximum (G x 110%):	<u>\$786.50</u>	
I.	110% limitation (A - H):.....		\$1,213.50

2. Disability Limit

J.	Benefit attributable to disability:	<u>\$0.00</u>	
K.	Disability limit (A - J):	\$2,000.00	

L.	Cut with limits 1& 2 (min C, I, K):.....		\$1,213.50
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3. Age limit

M.	Effective Date of Suspension:	04/01/2017	
N.	The month after the effective date:	May-2017	
O.	Date of Birth:	08/01/1940	
P.	The month the Participant turns 80:	Aug-2020	
Q.	Months in the period from N to P (months away from age 80):	40	
R.	"Applicable Percentage" [for Age-based limitation: proration factor (Q/60, not<0 or >1)]	67%	

S.	Cut with all limits (incl. Age based limit, L x R):.....		<u>\$809.00</u>
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T.	Benefit after Suspension, with limitations (A - S):.....		\$1,191.00
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