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: $0.00
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: $35.75
      (100% of first $11 plus 75% of next $33 of E)
   G. PBGC maximum benefit guarantee (D x F): $715.00
   H. Benefit to 110% of PBGC maximum (G x 110%): $786.50
   I. 110% limitation (A - H): $1,213.50

2. Disability Limit
   J. Benefit attributable to disability: $0.00
   K. Disability limit (A - J): $2,000.00
   L. Cut with limits 1& 2 (min C, I, K): $1,213.50

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" 67%
      [for Age-based limitation: proration factor (Q/60, not<0 or >1)]
   S. Cut with all limits (incl. Age based limit, L x R): $809.00
   T. Benefit after Suspension, with limitations (A - S): $1,191.00