

ACTUARIAL INFORMATION SUMMARY

Please see the instructions for completing this form. If an item does not apply, enter "N/A".

Part I - Plan Information and Contributions 1999/08/01

1. Name of registered pension plan

2. Registration number
 Canada Customs and Revenue Agency: _____ Other: _____

3. Is this plan a designated plan? Yes No

4. Valuation date of report YYYY MM DD

5. End date of period covered by report YYYY MM DD

6. Purpose of the report (Indicate the reason(s) for which the report was prepared):

a. Initial report for a newly established plan b. Regular (triennial or annual) report for an ongoing plan c. Interim report in respect of an amendment to an ongoing plan

d. Other (please explain) _____

7. Normal cost and special payments (prior to application of any credits and/or surplus) for covered period:

Periods (see instructions)	Period 1			Period 2			Period 3			Period 4		
	YYYY	MM	DD	YYYY	MM	DD	YYYY	MM	DD	YYYY	MM	DD
a. Period start date	YYYY	MM	DD	YYYY	MM	DD	YYYY	MM	DD	YYYY	MM	DD
Period end date												
b. Normal cost (DB provision)												
(1) Members												
(2) Employer												
c. Normal cost (DC provision)												
(1) Members												
(2) Employer												
d. Special payments for going concern unfunded liability and/or solvency deficiency												

Part II - Membership and Actuarial Information

8. Membership information

	Number	Average Age	Average Pensionable Service	Average Salary	Average Pension
a. Active members					
b. Retired members			N/A	N/A	
c. Other participants			N/A	N/A	

9. Actuarial basis for going concern valuation (see instructions)

a. Asset valuation method
 (1) Market (2) Smoothed Market (3) Book (4) Book & Market combination (5) Other

b. Liability valuation method
 (1) Accrued benefit (unit credit) (2) Entry age normal (3) Individual level premium (4) Aggregate

(5) Other (specify) _____

9. Actuarial basis for going concern valuation (cont'd)

c. Selected actuarial assumptions

Where a flat rate is used, enter the rate under "Ultimate rate" and "N/A" under "Initial rate" and "Number of years"

	Initial rate	Number of years*	Ultimate rate
(1) Valuation interest rate			
(a) active members			
(b) retired members			
(2) Rate of indexation			
(3) Rate of general wage and salary increase			
(4) YMPE escalation rate			
(5) Canada Customs and Revenue Agency's maximum pension limit escalation rate. . . .			
(6) Rate of CPI increase			

* from valuation date before ultimate rate becomes effective

(7) Year Canada Customs and Revenue Agency's maximum pension limit escalation commences

(8) Mortality table

- (a) 1983 GAM
 (b) 1983 GAM (without margin)
 (c) 1971 GAM
 (d) 1994 GAM Static
 (e) 1994 Group Annuity Reserving (GAR)
- (f) 1994 UP
 (g) Other (specify) _____

(9) Allowance for promotion, seniority and merit increases

- (a) Included in (3) above
 (b) Separate scale based on age or service
 (c) No allowance

(10) If a MEPP, number of hours of work per member per plan year.

(11) Was a withdrawal scale used? Yes No

(12) (a) Were variable retirement rates used? Yes No

(b) If "No", what is the assumed retirement age?

10. Actuarial basis for solvency valuation

a. Valuation interest rate

- (1) active members
- (2) retired members

	Initial rate	Select period	Ultimate rate
(1) active members			
(2) retired members			

b. Rate of indexation

c. Mortality table (1) 1983 GAM (2) 1994 UP (3) Other (specify) _____

11. Balance sheet information (see instructions)

a. Market value of assets, adjusted for receivables and payables

 Amount of contributions receivable included in market value above

b. Going concern valuation

(1) Going concern assets

(2) Going concern liabilities

 (a) for active members

 (b) for retired members

 (c) for other participants

 (d) other reserve

(3) Net funded position surplus/(deficit)

11. Balance sheet information (cont'd)

c. Solvency valuation

Complete 11c(1), (2) and (3) only if the report contains an explicit solvency valuation

(1) Solvency assets

(a) solvency assets with adjustment for expense provision, if any

(b) amount of wind-up expense provision reflected in (a) above

(2) Solvency liabilities

(a) for active members

(b) for retired members

(c) for other participants

(d) other reserve

(3) Net solvency position surplus/(deficit)

d. If the plan provides benefit increases coming into effect during the period covered by the report but after the valuation date, have those increases been reflected in

(1) the going concern liabilities in 11b(2)? N/A Yes No

(2) the solvency liabilities in 11c(2)? N/A Yes No

12. Actuarial gains/(losses)

a. Was a gain/loss analysis done? Yes No

b. If line 12a is "Yes", indicate amount of gain/(loss) due to:

(1) change in actuarial assumptions

(2) change in asset valuation method

(3) change in liability valuation method

(4) plan amendments/changes

(5) investment experience

(6) retirement experience

(7) major contributing sources other than (1) to (6) above (specify)

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(8) all other sources (combined)

13. Are there any subsequent event(s) that have not been reflected in the valuation? (Refer to CIA Standard of Practice) Yes No

14. Are any of the actuary's statements of opinion qualified? Yes No

Part III - Ontario (OPBA) Specific Information

15. Additional valuation information

a. Going concern valuation

(1) Have escalated adjustments been included in going concern liabilities? N/A Yes No

b. Solvency valuation

(1) Have any of the "excludable" benefits been excluded? N/A Yes No

(2) If "Yes", enter the total amount of liabilities being excluded _____

16. Miscellaneous

a. Prior year credit balance _____

b. Transfer ratio (express in decimal format) _____

c. Guarantee Fund assessment

(1) PBGF liabilities _____

(2) PBGF assessment base _____

(3) Amount of additional liability for plant closure and/or permanent layoff benefits as described in clause 37(4)(a)(ii)(A) of Regulation 909, R.R.O. 1990, as amended _____

Part IV - Federal (PBSA) Specific Information

17. Additional solvency valuation information

a. Solvency ratio _____

Part V - Canada Customs and Revenue Agency Specific Information

18. Amount claimed as eligible contribution(s) under subsection 147.2(2) of the *Income Tax Act*, R.S.C. 1985 (5th supp.), c.1, as amended, as

a. unfunded accrued liability _____

b. solvency deficiency _____

c. first year normal cost for a DB provision _____

Part VI - Certification by Actuary

As the actuary who signed the funding valuation report (the "Report"), I certify that this Actuarial Information Summary accurately reflects the information provided in the Report.

Dated this _____ day of _____, _____
(day) (month) (year)

Signature of actuary

Print or type name of actuary

Name of firm

() _____
Telephone number