

EXHIBIT
Comparison of SFAS 132 and SFAS 132 Revised

SFAS 132: Public Entities	SFAS 132: Nonpublic Entities	SFAS 132 Revised: Public Entities	SFAS 132 Revised: Nonpublic Entities
Reconciliation of beginning and ending balances of the benefit obligation.	Benefit obligation.	Same as SFAS 132.	Same as SFAS 132.
Reconciliation of beginning and ending balances of the fair value of plan assets.	Fair value of plan assets.	Same as SFAS 132.	Same as SFAS 132.
Funded status, amounts not recognized in the statement of financial position, and the amounts recognized in the statement of financial position, including: <ul style="list-style-type: none"> • Unamortized prior service cost. • Unrecognized net gain or loss. • Any remaining unamortized, unrecognized net obligation or net asset existing at the initial date of application of the FAS 87 or 106. • Net pension or other postretirement benefit prepaid assets or accrued liabilities. • Intangible asset and accumulated other comprehensive income related to additional minimum liability. 	Funded status of the plan. Amounts recognized in the financial statements, including: <ul style="list-style-type: none"> • Related prepaid assets or accrued liabilities. • Intangible asset, and accumulated other comprehensive income related to additional minimum liability. • Employer and participant contributions, and benefits paid, the nature and effect of significant nonroutine events, such as amendments, combinations, divestitures, curtailments, and settlements. (Part of the reconciliations and funded status detail required of public entities.) 	Same as SFAS 132.	Same as SFAS 132.
		The accumulated benefit obligation for defined benefit pension plans.	Same as public entities.
Net periodic benefit cost recognized showing the following components separately: <ul style="list-style-type: none"> • Service cost. • Interest cost. • Amortization of unrecognized transition obligation or transition asset. • Expected return on assets. • Recognized gains and losses. • Prior service cost recognized. • Gain or loss recognized due to a settlement or curtailment. 	Net periodic benefit cost recognized (component detail not required).	The benefits to be paid in each of the next five years, and in the aggregate for the five fiscal years thereafter.	Same as public entities.
		The best estimate of contributions to be paid to the plan during the next fiscal year.	Same as public entities.
		Same as SFAS 132.	Same as SFAS 132.

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Amount included in other comprehensive income arising from a change in the minimum pension liability adjustment.	Same as public entities.	Same as SFAS 132.	Same as SFAS 132.
Weighted average assumptions: discount rate, rate of compensation increase (if pay-related plan), and long-term rate of return on plan assets.	Same as public entities.	Weighted average assumptions: discount rate, rate of compensation increase (if pay-related plan), and long-term rate of return on plan assets, all in tabular format, as well as the assumptions used to determine the benefit obligation and the assumptions used to determine net benefit cost.	Same as SFAS 132.
Measurement dates used to determine pension and other postretirement benefit measurements.	Same as public entities.	Measurement dates used to determine pension and other postretirement benefit measurements that make up at least a majority of plan assets and benefit obligations.	Same as public entities.
Healthcare cost trend rates, nature of expected change in assumed rates, ultimate rate, and when ultimate rate will be achieved.	Same as public entities.		Same as SFAS 132.
Effect of a one-percentage-point increase or decrease in the healthcare cost trend rates on the service and interest costs and the accumulated postretirement benefit obligation for healthcare benefits.	Not required.		Same as SFAS 132. Not required.
Amounts and types of securities of the employer and related parties in plan assets, the approximate amount of benefits covered by insurance contracts issued by the employer or related parties, and any significant transactions between the employer or related parties and the plan during the period.	Same as public entities.		Same as SFAS 132.
Any alternative amortization method used for prior service amounts or unrecognized net gains and losses.	Not required.		Same as SFAS 132.
Any substantive commitment used as the basis for accounting for the benefit obligation.	Not required.		Same as SFAS 132.
Cost of providing special or contractual termination benefits recognized during the period.	Not required.		Same as SFAS 132.
Explanation of any significant change in the benefit obligation or plan assets.	Same as SFAS 132.		Same as SFAS 132.