

**EXHIBIT 5**  
Journal Entries to Record Pension Plan Activity  
(in millions)

	<b>Debit</b>	<b>Credit</b>
Periodic pension cost	\$325	
Accrued pension liability		\$325
(To record service cost, interest cost, and expected return on pension plan assets)		
Periodic pension cost	\$ 67	
Accumulated other comprehensive income		\$ 67
(To reclassify the portion of accumulated other comprehensive income recognized in periodic pension cost during the year)		
Accrued pension liability	\$121	
Accumulated other comprehensive income		\$121
(To record the decrease in accumulated other comprehensive income arising from the excess of actual pension return over expected pension return during the period)		