

EXHIBIT 1
2007 Maximum Contributions for Corporate Personal Business

Gross Salary	Under Age 50							Age 50 or Older						
	Individual 401(k) (Traditional or Roth)			SEP-IRA or PSP	Simple IRA			Individual 401(k) (Traditional or Roth)			SEP-IRA or PSP	Simple IRA		
	Employee (A)	Employer (B)	Total	Employer (B)	Employee (C)	Employer (B)	Total	Employee (A)	Employer (B)	Total	Employer (B)	Employee (C)	Employer (B)	Total
\$ 25,000	\$15,500	\$ 6,250	\$21,750	\$ 6,250	\$10,500	\$ 750	\$11,250	\$20,500	\$ 4,500	\$25,000	\$ 6,250	\$ 13,000	\$ 750	\$13,750
50,000	15,500	12,500	28,000	12,500	10,500	1,500	12,000	20,500	12,500	33,000	12,500	13,000	1,500	14,500
75,000	15,500	18,750	34,250	18,750	10,500	2,250	12,750	20,500	18,750	39,250	18,750	13,000	2,250	15,250
100,000	15,500	25,000	40,500	25,000	10,500	3,000	13,500	20,500	25,000	45,500	25,000	13,000	3,000	16,000
125,000	15,500	29,500	45,000	31,250	10,500	3,750	14,250	20,500	29,500	50,000	31,250	13,000	3,750	16,750
150,000	15,500	29,500	45,000	37,500	10,500	4,500	15,000	20,500	29,500	50,000	37,500	13,000	4,500	17,500
175,000	15,500	29,500	45,000	43,750	10,500	5,250	15,750	20,500	29,500	50,000	43,750	13,000	5,250	18,250
200,000	15,500	29,500	45,000	45,000	10,500	6,000	16,500	20,500	29,500	50,000	45,000	13,000	6,000	19,000
225,000	15,500	29,500	45,000	45,000	10,500	6,750	17,250	20,500	29,500	50,000	45,000	13,000	6,750	19,750

(A) Excludable in Traditional 401(k); nonexcludable in Roth 401(k)

(B) Deductible

(C) Excludable