

EXHIBIT 2
2007 Maximum Contributions for Noncorporate Personal Business

Net Profit from Business (Schedule C profit)	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	\$ 4,647	\$20,147	\$ 4,647	\$10,500	\$ 693	\$11,193	\$20,500	\$ 2,734	\$23,234	\$ 4,647	\$13,000	\$ 693	\$13,693
50,000	15,500	9,294	24,794	9,294	10,500	1,385	11,885	20,500	9,294	29,794	9,294	13,000	1,385	14,385
75,000	15,500	13,940	29,440	13,940	10,500	2,078	12,578	20,500	13,940	34,440	13,940	13,000	2,078	15,078
100,000	15,500	18,587	34,087	18,587	10,500	2,771	13,271	20,500	18,587	39,087	18,587	13,000	2,771	15,771
125,000	15,500	23,456	38,956	23,456	10,500	3,463	13,963	20,500	23,456	43,956	23,456	13,000	3,463	16,463
150,000	15,500	28,389	43,889	28,389	10,500	4,156	14,656	20,500	28,389	48,889	28,389	13,000	4,156	17,156
175,000	15,500	29,500	45,000	33,322	10,500	4,848	15,348	20,500	29,500	50,000	33,322	13,000	4,848	17,848
200,000	15,500	29,500	45,000	38,255	10,500	5,541	16,041	20,500	29,500	50,000	38,255	13,000	5,541	18,541
225,000	15,500	29,500	45,000	43,188	10,500	6,234	16,734	20,500	29,500	50,000	43,188	13,000	6,234	19,234

(A) Excludable in Traditional 401(k); Nonexcludable in Roth 401(k)
 (B) Deductible
 (C) Excludable