SCHEDULE C (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Pension and Welfare Benefits Administration

Pension Benefit Guaranty Corporation

Service Provider and Trustee Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974.

► File as an attachment to Form 5500.

Additional Schedules C (Form 5500) may be used, if needed, to provide additional information for Parts I, II, and/or III.

OMB No. 1210-0016

1995

This Form is Open to Public Inspection

For the calendar year 1995 or fiscal plan year beginning , 1995, and ending , 19

Name of plan sponsor as shown on line **1a** of Form 5500 | **Employer identification number**

Name of plan | Three-digit plan number ►

Part I Service Provider Information (see instructions)

1 Enter the total dollar amount of compensation paid by the plan to all persons receiving less than $5,000 during the plan year **1**

2 **(a)** Name	**(b)** Employer identification number (see instructions)	**(c)** Official plan position	**(d)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(e)** Gross salary or allowances paid by plan	**(f)** Fees and commissions paid by plan	**(g)** Nature of service code (see instructions)
(1)		Contract administrator				12
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
(10)						
(11)						
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(30)						
(31)						
(32)						
(33)						
(34)						
(35)						
(36)						
(37)						
(38)						
(39)						
(40)						

Part II Trustee Information Enter the name and address of all trustees who served during the plan year. If more space is required to supply this information, attach additional Schedules C (Form 5500).

Name Address	Name Address
Name Address	Name Address
Name Address	Name Address
Name Address	Name Address
Name Address	Name Address
Name Address	Name Address
Name Address	Name Address
Name Address	Name Address

Part III Termination Information (see instructions)

(a) Name	**(b)** EIN	**(c)** Position	**(d)** Address	**(e)** Telephone No.

(1) Explanation:

(a) Name	**(b)** EIN	**(c)** Position	**(d)** Address	**(e)** Telephone No.

(2) Explanation:

(a) Name	**(b)** EIN	**(c)** Position	**(d)** Address	**(e)** Telephone No.

(3) Explanation:

Part I—Service Provider Information

General Instructions

Item 1 of Part I must be completed by all Form 5500 filers required to complete item 2.

Item 2 of Part I must be completed to report all persons receiving, directly or indirectly, $5,000 or more in compensation for all services rendered to the plan during the plan year except:

1. Employees of the plan whose only compensation in relation to the plan was less than $1,000 for each month of employment during the plan year,

2. Employees of the plan sponsor who did not receive direct or indirect compensation from the plan,

3. Employees of a business entity (e.g., corporation, partnership, etc.), other than the plan sponsor, who provided services to the plan, or

4. Persons whose only compensation in relation to the plan consists of insurance fees and commissions listed in Schedule A (Form 5500).

Generally, indirect compensation would not include compensation that would have been received had the service not been rendered and that cannot be reasonably allocated to the services performed. Indirect compensation includes, among other things, the payment of "finders' fees" or other fees and commissions by a service provider to an independent agent or employee for a transaction or service involving the plan.

Note: *The compensation listed should only reflect the amount of compensation received by the service provider from the plan filing the Schedule C (Form 5500), not the aggregate amount received by the service provider for providing services to several plans.*

Specific Instructions

Item 1

Enter the total dollar amount of compensation received by all persons who provided services to the plan who are not listed in item 2 (except for those persons described in **2, 3,** or **4** in the General Instructions).

Example. A plan had four service providers, A, B, C, and D, who received $12,000, $6,000, $4,500, and $430, respectively, from the plan. Service providers A and B must be identified on separate lines in item 2 by name, EIN, official plan position, etc. As service providers C and D each received less than $5,000, the amounts they received must be combined and $4,930 entered in item 1.

Item 2

On line (1), include any individual, trade or business, (whether incorporated or unincorporated) responsible for managing the clerical operations (e.g., handling membership rosters, claims payments, maintaining books and records) of the plan on a contractual basis, that is required to be reported in item 2, except for salaried staff or employees of the plan or banks or insurance carriers.

On the remaining lines ((2) through (40)) and additional Schedules C (Form 5500) if needed, list all other persons required to be reported in item 2 who provided services to the plan in the order of compensation received, starting with the most highly compensated and ending with the lowest compensated.

Column (b).—An EIN must be entered in column (b). If an individual is listed in column (a), the EIN to be entered in column (b) should be the EIN of the individual's employer.

Column (c).—For example, employee, trustee, accountant, attorney, etc.

Column (d).—For example, employee, vice-president, union president, etc.

Columns (e) and (f).—Include the plan's share of amounts of compensation for services paid during the year to a master trust or 103-12 IE trustee, and to persons providing services to the master trust or 103-12 IE, if such compensation is not subtracted from the gross income of the master trust or 103-12 IE in determining the net investment gain (or loss). Amounts of compensation subtracted from gross income in determining the net investment gain (or loss) of the master trust or 103-12 IE must be included as part of the report of the master trust or 103-12 IE filed with DOL.

Include brokerage commissions or fees only if the broker is granted some discretion (see 29 CFR 2510.3-21, paragraph (d), regarding "discretion"). Include all other commissions and fees on investments, whether or not they are capitalized as investment costs.

Column (g).—From the list below, select the code that best describes the nature of services provided to the plan, and enter the number. If more than one service was provided, enter only the code of the primary service.

Code	Service
10	Accounting (including auditing)
11	Actuarial
12	Contract administrator
13	Administration
14	Brokerage (real estate)
15	Brokerage (stocks, bonds, commodities)
16	Computing, tabulating, ADP, etc.
17	Consulting (general)
18	Custodial (securities)
19	Insurance agents and brokers
20	Investment advisory
21	Investment management
22	Legal
23	Printing and duplicating
24	Recordkeeping
25	Trustee (individual)
26	Trustee (corporate)
27	Pension insurance adviser
28	Valuation services (appraisals, asset valuations, etc.)
29	Investment evaluations
30	Medical
31	Legal services to participants
99	Other (specify)

Note: *Do not list PBGC or IRS as a service provider on Part I of Schedule C (Form 5500).*

Part III—Termination Information

Explain the reason for the change in appointment and provide the name, EIN, position, address, and telephone number of the person(s) listed in item 25d of Form 5500 whose appointment has been terminated. List them in the order of the boxes that are checked in item 25d (i.e., accountants first, enrolled actuaries next, etc.). Include in this explanation a description of any disagreement for which item 25e of the Form 5500 is marked "Yes," even if the disagreement was resolved prior to the termination. If an individual is listed, the EIN to be entered should be the EIN of the individual's employer.

Use additional Schedules C (Form 5500), if needed, to list additional persons.