

**Form 5500 Direct Filing Entity Bulletin**  
Abstract of 2009 Form 5500 Annual Reports

U. S. Department of Labor  
Employee Benefits Security  
Administration  
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**Table 1. Number of Direct Filing Entities, Assets, Invested Pension Plans, and Invested DFEs  
by type of entity, 2009**

<b>Type of Direct Filing Entity</b>	<b>Number of Entities</b>	<b>Total Assets (millions)</b>	<b>Number of Invested Private Pension Plans 1/</b>	<b>Number of Invested DFEs 2/</b>
<b>Total</b>	<b>8,011</b>	<b>\$3,572,015</b>		
Common Trust	3,694	1,611,336	22,456	2,773
Master Trust	1,629	1,461,564	3,401	117
Pooled Separate Account	2,239	212,822	18,925	846
103-12 Investment Entities	449	286,293	733	194

1/ Number of invested private pension plans includes multiple counting of plans invested in more than one type of DFE.

2/ Number of invested DFEs includes multiple counting of DFEs invested in more than one type of DFE.

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table 2. Balance Sheet of Direct Filing Entities**  
**by type of entity, 2009**  
*(amounts in millions)*

Type of Asset	Total	Common Trusts	Master Trusts	Pooled Separate Accounts	103-12 Investment Entities
Total noninterest-bearing cash	\$3,851	\$673	\$2,797	\$69	\$312
Employer contrib. receivable	1,432	*/	1,411	*/	21
Participant contrib. receivable	14	1	9	0	5
Other receivables	127,681	45,682	55,844	3,068	23,087
Interest-bearing cash	315,125	224,242	69,664	7,760	13,459
U. S. Government securities	346,266	174,994	118,645	4,946	47,681
Corporate debt instruments: Preferred	111,675	37,219	64,769	7,144	2,542
Corporate debt instruments: All other	389,876	170,555	131,979	34,907	52,435
Preferred stock	7,206	2,275	3,172	177	1,582
Common stock	1,363,532	765,790	441,775	66,338	89,629
Partnership/joint venture interests	103,962	2,899	77,834	7,521	15,708
Real estate (except employer real property)	42,359	8,415	12,163	21,054	727
Loans (other than to participants)	50,277	32,718	9,214	5,034	3,312
Participant loans	1,340	*/	1,339	1	0
Assets in registered investment companies	299,894	22,854	220,497	52,643	3,900
Assets in insurance co. general accounts	68,977	15,987	52,308	337	344
Other general investments	260,964	107,033	120,570	1,813	31,549
Employer securities	77,340	*/	77,331	10	*/
Employer real property	243	0	243	0	0
Buildings and other property used by plan	*/	0	*/	0	0
<b>TOTAL ASSETS</b>	<b>3,572,015</b>	<b>1,611,336</b>	<b>1,461,564</b>	<b>212,822</b>	<b>286,293</b>

\*/ Less than \$500,000

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table 3. Distribution of Direct Filing Entities  
by type of entity and number of private pension plans invested, 2009**

<b>Number of Private Pension Plans Invested 1/</b>	<b>All</b>	<b>Common Trusts</b>	<b>Master Trusts</b>	<b>Pooled Separate Accounts</b>	<b>103-12 Investment Entities</b>
<b>Total</b>	<b>8,011</b>	<b>3,694</b>	<b>1,629</b>	<b>2,239</b>	<b>449</b>
0	1,172	685	206	177	104
1	1,578	928	258	258	134
2-5	2,899	1,198	1,090	451	160
6-50	1,687	740	75	822	50
51-100	285	67	-	217	1
101-200	189	30	-	159	-
201-300	84	12	-	72	-
301-400	22	6	-	16	-
401 or more	95	28	-	67	-

1/ Number of private pension plans invested includes multiple counting of plans invested in more than one DFE.

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table 4. Distribution of Direct Filing Entities  
by type of entity and number of DFEs invested, 2009**

<b>Number of DFEs Invested 1/</b>	<b>All</b>	<b>Common Trusts</b>	<b>Master Trusts</b>	<b>Pooled Separate Accounts</b>	<b>103-12 Investment Entities</b>
<b>Total</b>	<b>8,011</b>	<b>3,694</b>	<b>1,629</b>	<b>2,239</b>	<b>449</b>
0	5,872	1,898	1,589	2,115	270
1	910	719	34	61	96
2-5	905	793	6	40	66
6-50	313	273	-	23	17
51-100	8	8	-	-	-
101-200	2	2	-	-	-
201-300	1	1	-	-	-
301-400	-	-	-	-	-

1/ Number of DFEs invested includes multiple counting of entities invested in more than one DFE.

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table 5. Distribution of Direct Filing Entities  
by type of entity and amount of assets, 2009**

<b>Amount of Assets</b>	<b>All</b>	<b>Common Trusts</b>	<b>Master Trusts</b>	<b>Pooled Separate Accounts</b>	<b>103-12 Investment Entities</b>
<b>Total</b>	<b>8,011</b>	<b>3,694</b>	<b>1,629</b>	<b>2,239</b>	<b>449</b>
Less than \$0 1/	686	450	158	67	11
None or not reported	-	-	-	-	-
\$1-24K	199	79	16	102	2
25-49K	71	31	3	36	1
50-99K	56	13	5	37	1
100-249K	123	25	10	87	1
250-499K	154	35	7	110	2
500-999K	242	72	19	150	1
1-2.49M	403	131	29	231	12
2.5-4.9M	426	156	49	211	10
5-9.9M	453	202	45	195	11
10-24.9M	789	345	107	300	37
25-49.9M	791	363	126	251	51
50-74.9M	422	226	72	94	30
75-99.9M	304	158	59	61	26
100-149.9M	463	245	108	79	31
150-199.9M	340	154	101	53	32
200-249.9M	248	132	62	32	22
250-499.9M	667	330	207	74	56
500-999.9M	476	241	149	33	53
1-2.49B	402	176	172	20	34
2.5B or more	296	130	125	16	25

1/ Negative asset amounts for certain DFEs are the result of over-ownership of those DFEs by other DFEs as reported on the Form 5500 Schedule D.

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table 6. Distribution of Direct Filing Entity Assets  
by type of entity and number of private pension plans invested, 2009  
(amounts in millions)**

<b>Number of Private Pension Plans Invested 1/</b>	<b>All</b>	<b>Common Trusts</b>	<b>Master Trusts</b>	<b>Pooled Separate Accounts</b>	<b>103-12 Investment Entities</b>
<b>Total</b>	<b>\$3,572,015</b>	<b>\$1,611,336</b>	<b>\$1,461,564</b>	<b>\$212,822</b>	<b>\$286,293</b>
0	303,429	187,561	88,896	9,297	17,675
1	412,657	189,932	162,462	3,870	56,392
2-5	1,526,306	455,305	936,958	8,234	125,810
6-50	924,840	525,002	273,248	41,090	85,500
51-100	130,860	102,904	-	27,039	916
101-200	49,706	28,957	-	20,748	-
201-300	54,416	37,624	-	16,791	-
301-400	19,816	10,847	-	8,969	-
401 or more	149,985	73,202	-	76,783	-

1/ Number of private pension plans invested includes multiple counting of plans invested in more than one DFE.

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table 7. Distribution of Direct Filing Entity Assets  
by type of entity and number of DFEs invested, 2009  
(amounts in millions)**

<b>Number of DFEs Invested 1/</b>	<b>All</b>	<b>Common Trusts</b>	<b>Master Trusts</b>	<b>Pooled Separate Accounts</b>	<b>103-12 Investment Entities</b>
<b>Total</b>	<b>\$3,572,015</b>	<b>\$1,611,336</b>	<b>\$1,461,564</b>	<b>\$212,822</b>	<b>\$286,293</b>
0	2,081,665	434,008	1,451,218	117,421	79,018
1	312,203	219,679	9,754	30,576	52,194
2-5	603,025	445,890	592	40,038	116,505
6-50	512,925	449,561	-	24,787	38,577
51-100	35,956	35,956	-	-	-
101-200	2,813	2,813	-	-	-
201-300	23,429	23,429	-	-	-
301-400	-	-	-	-	-

1/ Number of DFEs invested includes multiple counting of entities invested in more than one DFE.

- Missing data

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table 8. Distribution of Direct Filing Entity Assets  
by type of entity and amount of assets, 2009**

*(amounts in millions)*

<b>Amount of Assets</b>	<b>All</b>	<b>Common Trusts</b>	<b>Master Trusts</b>	<b>Pooled Separate Accounts</b>	<b>103-12 Investment Entities</b>
<b>Total</b>	<b>\$3,572,015</b>	<b>\$1,611,336</b>	<b>\$1,461,564</b>	<b>\$212,822</b>	<b>\$286,293</b>
Less than \$0 1/	-11,364	-10,549	-166	-117	-532
\$1-24K	2	1	*/	1	*/
25-49K	3	1	*/	1	*/
50-99K	4	1	*/	3	*/
100-249K	21	4	2	15	*/
250-499K	58	13	3	41	1
500-999K	179	53	14	112	1
1-2.49M	672	225	51	377	19
2.5-4.9M	1,551	576	180	760	36
5-9.9M	3,362	1,550	337	1,398	77
10-24.9M	13,362	5,839	1,860	5,063	600
25-49.9M	28,581	13,281	4,494	8,874	1,932
50-74.9M	26,094	13,845	4,507	5,813	1,928
75-99.9M	26,312	13,715	5,102	5,240	2,256
100-149.9M	56,974	30,050	13,294	9,781	3,849
150-199.9M	59,315	26,907	17,492	9,205	5,711
200-249.9M	55,186	29,348	13,905	7,025	4,908
250-499.9M	236,569	116,906	75,051	25,222	19,390
500-999.9M	333,329	167,973	105,938	22,871	36,546
1-2.49B	621,592	270,016	268,587	28,394	54,595
2.5B or more	2,120,212	931,580	950,913	82,742	154,976

1/ Negative asset amounts for DFEs are the result of over-ownership of those DFEs by other DFEs as reported on the Form 5500 Schedule D.

\*/ Less than \$500,000 and greater than \$0

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table 9. Number of Private Pension Plans and DFEs Investing in DFEs  
by type of private pension plan or DFE, 2009**

Investor Type	Type of Asset Holder			
	Common Collective Trust	Master Trust	103-12 Investment Entity	Pooled Separate Account
<b>Total</b>	<b>25,228</b>	<b>3,520</b>	<b>927</b>	<b>19,771</b>
Defined Benefit	2,528	2,141	483	1,496
Defined Contribution	19,928	1,260	250	17,429
Common Collective Trust	1,786	11	12	3
Master Trust	906	107	125	56
Pooled Separate Account	24	0	0	787
103-12 Investment Entity	57	0	57	1

*NOTE: Counts shown include multiple counting of plans and DFEs that invest in more than one type of DFE.*

*SOURCE: Form 5500 filings for plan years ending in 2009.*

**Table 10. Private Pension Plan and DFE Assets Invested in DFEs  
by type of private pension plan or DFE, 2009**

*(amounts in millions)*

Investor Type	Type of Asset Holder			
	Common Collective Trust	Master Trust	103-12 Investment Entity	Pooled Separate Account
<b>Total</b>	<b>\$1,713,277</b>	<b>\$1,505,863</b>	<b>\$92,262</b>	<b>\$186,018</b>
Defined Benefit	283,793	897,498	31,910	34,465
Defined Contribution	287,365	574,022	4,620	102,553
Common Collective Trust	842,863	3,651	2,242	49
Master Trust	294,847	30,692	9,590	6,712
Pooled Separate Account	1,009	0	0	42,218
103-12 Investment Entity	3,400	0	43,899	21

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table 11. Balance Sheet of Pension Plans with 100 or More Participants  
by type of plan, 2009**  
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
<b>ASSETS</b>			
Total noninterest-bearing cash	\$9,769	\$4,984	\$4,785
Employer contrib. receivable	70,011	48,653	21,358
Participant contrib. receivable	1,801	26	1,775
Other receivables	100,466	67,372	33,095
Interest-bearing cash	213,141	102,171	110,970
U. S. Government securities	308,407	210,942	97,465
Corporate debt instruments: Preferred	118,667	93,445	25,222
Corporate debt instruments: All other	305,802	219,842	85,960
Preferred stock	6,054	4,966	1,088
Common stock	1,011,324	699,572	311,752
Partnership/joint venture interests	146,788	136,955	9,832
Real estate (except employer real property)	31,562	25,290	6,272
Loans (other than to participants)	26,312	17,836	8,477
Participant loans	50,746	359	50,387
Assets in registered investment companies	1,671,755	319,949	1,351,805
Assets in insurance co. general accounts	212,516	21,820	190,696
Other general investments	350,989	171,187	179,802
Employer securities	289,137	9,250	279,887
Employer real property	500	98	402
Buildings and other property used by plan	1,073	1,033	40
Other or unspecified assets	<u>32,076</u>	<u>1,424</u>	<u>30,652</u>
<b>TOTAL ASSETS</b>	<b>4,958,896</b>	<b>2,157,174</b>	<b>2,801,722</b>
<b>LIABILITIES</b>			
Benefit claims payable	1,262	537	725
Operating payables	8,853	7,505	1,348
Acquisition indebtedness	9,330	1,481	7,850
Other liabilities	<u>59,906</u>	<u>45,069</u>	<u>14,838</u>
<b>TOTAL LIABILITIES</b>	<b>79,352</b>	<b>54,593</b>	<b>24,759</b>
<b>NET ASSETS</b>	<b>4,843,131</b>	<b>2,100,173</b>	<b>2,742,958</b>

SOURCE: Form 5500 filings for plan years ending in 2009.

**Table 12. Balance Sheet Comparison of Pension Plans with 100 or more Participants**  
**original amounts compared to spread amounts**  
**by type of plan, 2009**  
*(amounts in millions)*

Type of Asset or Liability	Total Spread	Defined Benefit Spread	Defined Contribution Spread	Total Original	Defined Benefit Original	Defined Contribution Original
<b>ASSETS</b>						
Total noninterest-bearing cash	\$9,769	\$4,984	\$4,785	\$6,725	\$2,981	\$3,745
Employer contrib. receivable	70,011	48,653	21,358	68,536	47,460	21,076
Participant contrib. receivable	1,801	26	1,775	1,792	25	1,767
Other receivables	100,466	67,372	33,095	39,449	22,167	17,282
Interest-bearing cash	213,141	102,171	110,970	89,816	33,611	56,205
U. S. Government securities	308,407	210,942	97,465	123,052	96,891	26,161
Corporate debt instruments: Preferred	118,667	93,445	25,222	41,824	35,047	6,777
Corporate debt instruments: All other	305,802	219,842	85,960	103,344	89,757	13,587
Preferred stock	6,054	4,966	1,088	2,410	1,994	416
Common stock	1,011,324	699,572	311,752	325,287	263,170	62,117
Partnership/joint venture interests	146,788	136,955	9,832	74,484	71,265	3,219
Real estate (except employer real property)	31,562	25,290	6,272	13,177	12,266	910
Loans (other than to participants)	26,312	17,836	8,477	7,859	6,277	1,583
Participant loans	50,746	359	50,387	49,990	184	49,806
Assets in common/collective trusts	0	0	0	570,606	283,640	286,965
Assets in pooled separate accounts	0	0	0	136,068	34,400	101,668
Assets in master trusts	0	0	0	1,471,184	897,203	573,981
Assets in 103-12 investment entities	0	0	0	36,516	31,910	4,606
Assets in registered investment companies	1,671,755	319,949	1,351,805	1,283,941	152,004	1,131,937
Assets in insurance co. general accounts	212,516	21,820	190,696	141,519	13,172	128,347
Other general investments	350,989	171,187	179,802	123,447	56,414	67,033
Employer securities	289,137	9,250	279,887	214,221	2,779	211,442
Employer real property	500	98	402	500	98	402
Buildings and other property used by plan	1,073	1,033	40	1,073	1,033	40
Other or unspecified assets	32,076	1,424	30,652	32,076	1,424	30,652
<b>TOTAL ASSETS</b>	<b>4,958,896</b>	<b>2,157,174</b>	<b>2,801,722</b>	<b>4,958,896</b>	<b>2,157,174</b>	<b>2,801,722</b>
<b>LIABILITIES</b>						
Benefit claims payable	1,262	537	725	1,263	538	726
Operating payables	8,853	7,505	1,348	8,851	7,506	1,346
Acquisition indebtedness	9,330	1,481	7,850	9,330	1,481	7,850
Other liabilities	59,906	45,069	14,838	59,906	45,069	14,838
<b>TOTAL LIABILITIES</b>	<b>79,352</b>	<b>54,593</b>	<b>24,759</b>	<b>79,352</b>	<b>54,593</b>	<b>24,759</b>
<b>NET ASSETS</b>	<b>4,843,131</b>	<b>2,100,173</b>	<b>2,742,958</b>	<b>4,879,544</b>	<b>2,102,581</b>	<b>2,776,963</b>

SOURCE: Form 5500 filings for plan years ending in 2009.