



- (15) If applicable, the cost of providing special or contractual termination benefits recognized during the period and a description of the nature of the event.
- (16) An explanation of the following information:
  - The reasons for significant gains and losses related to changes in the defined benefit obligation for the period.
  - Any other significant change in the benefit obligation or plan assets not otherwise apparent in the other required disclosures in this statement.
- (17) Reporting entities are required to disclose the accumulated postretirement and pension benefit obligation and the fair value of plan assets for defined postretirement and pension benefit plans in the first report in 4.2(rto)-4.2hot TJ3.5928 -1.1437 TD Tc (p) 7.1856 and 4.27 FIDOB 1.072 Fw (Fas) 6.0) 4.2(t) funds disclosed as classes as described in "C" below, a description of the significant investment strategies of those funds shall be provided.

- (9) The company has multiple non-pension postretirement benefit plans. The health care plans are contributory, with participants' contributions adjusted annually; the life insurance plans are noncontributory. The accounting for the health care plans anticipates future cost-sharing changes to the written plan that are consistent with the company's expressed intent to increase retiree contributions each year by \_\_\_ percent of the excess of the expected general inflation rate over \_\_\_ percent. \_\_\_\_\_ the years indicated:

	Year(s)	Amount
a.	20__	\$ _____
b.	20__	\$ _____
c.	20__	\$ _____
d.	20__	\$ _____
e.	20__	\$ _____
f.	20__ through 20__	\$ _____

- (11) The Company does not have any regulatory contribution requirements for 20\_\_, however, the Company currently intends to make voluntary contributions to the defined benefit pension plan of \$245 million in 20\_\_.
- (17) See implementation guide for *SSAP No. 102—Pensions* for examples of disclosure.

C.

**THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW.**