

February 14, 2025

This is an incomplete listing of companies that have notified the Revenue Department that their pension plans qualify as a defined benefit plan. For tax years beginning January 1, 1991, any benefits received from a defined benefit plan are not taxable. This list is not to be considered an exhaustive list in any way.

1199 Health Care Employees Pension Fund
1950 Hourly Pension Plan - Goodyear Tire & Rubber Company
3M Qualified- (Minnesota Mining and Manufacturing)
AAA COOPER Transportation
AAFES Pension
A&P Tea Co.
A.B. Dick Co
A.C. Transit Pension Plan
A.F. of L.-A.G.C. Building Trades Pension Plan
A.O. Smith Pension Trust
AOLTW Pension
A.P. Green Pension Plan
ABB Combustion Engineering Systems
Abbott Laboratories Annuity Retirement Plan
ABC Rail Corp
Abex Corp Retirement Plan for Salaried Employees
Acacia Group Plan for National Headquarters and Agency Office Employees
Accenture United States Pension Plan (Accenture LLP)
AEGON Employee Service Center
Acordis Cellulosic fiber, Inc. Hourly Plan, (American General)
Acme Steel Salaried and Hourly Employees
Adams Packing Pension Plan (admin by New England Insurance) Group #0467
Addsko, Inc.
ADT Security Systems
Advance/Newhouse Partnership & Advance Comm Corp
Advance Pension Plan (for the Huntsville Times)
Aerojet-General Corp Consolidated Pension Plan
Aerospace Workers (A.W.)
AETNA Pension Plan
Agents Pension Plan of Allstate Insurance Company
Air Liquide America Corp Retirement Plan
Air Products and Chemicals, Inc (State Street Retiree Services)
AK Steel Corp
Akron General Medical Center
Akzo Nobel Inc. Retirement Account Plan
Akzo Nobel Stauffer plan
Alabama Aircraft Industries Pension Plan
Alabama Central Credit Union (CUNA Mutual administrator)
Alabama Farmers and Affiliated Companies Retirement Plan (ALFA)
Alabama Farmers Cooperative Inc.
Alabama Farmers Fed Mutual Cas Dist. (Amsouth Bank Trustee)
Alabama Metals

Alabama Power Company Pension Plan
Alabama River Pulp Company, Inc
Alameda-contra Costa Transit (AC Transit Employees Retirement Sys
Alaska Electrical Pension Fund
Alaska Laborers-Employers Retirement
Alaska Teachers' Retirement System
Alaska Teamster-Employer Pension Plan
Alaska United Food and Commercial Workers Pension Fund
Alatex
Albany International (Appleton Wire Division)
Albemarle Corporation
ALCAN (Rolled Products Hourly Employees, Products Salaried Employees)
Alcatel-Lucent Retirement Income Plan (Lucent Technologies & Nokia
Retirement)
ALCOA -Aluminum Co of America
ALFA Laval Retirement Income Plan
Allegheny Ludlum Steel Master (formerly Teledyne Brown Engineering)
Alight Solution BPS admin. State Farm Retirement Plan*
Alliant Energy-Wisconsin Power & Light Company
Alliant Techsystems Pension Plan (ATK)
Allied Domecq USA
Allied Products Corporation Retirement Plan (PBGC)
Allied-Signal Corp
Allis Chalmers Consolidated Pension Plan
Allison Engine Hourly - admin by First Chicago NBD Bank
Allstate Retirement Plan
Alltel Corp Pension Plan
ALSTOM Power Inc Pension Plan
Altec Industries, Inc. Associates' Pension Plan
Alternator & Generator Specialists Inc
Altria Group
Aluminum Brick & Glass Workers (United Steelworkers of America ABG Div)
Alyeska Pipeline Service Co
Amalgamated Cotton Garment & Allied Industries Fund
Ameren
American Airlines Pension Plan
American Bakers Association Retirement Plan
American Bureau of Shipping (MetLife administrator)
American Cast Iron Pipe Co
American Color Graphics Pension Plan for Hourly Employees (The Equitable)
American Cyanamid Retirement Trust
American Electric Power System Retirement Plan
American Federation of Musicians & Employers Pension Fund
American General Retirement Plan
American Home Products
American International Group (Hartford Steam Boiler)
American Maize Products Co. Retirement for Salaried Employees
American National Can
American Olean Tile Co
American Red Cross
American Standard Inc - Spinoff Defined Plan
American States Employees Retirement Plan
American Steel foundries (distributed by Principal Financial Group)
American Tobacco Company

American Welding & Manufacturing Co
American World Airways Inc Cooperative Retirement Income Plan
America's First Credit Union admin by The Principal Financial Group
Americlean Salaried Pension Plan
Ameritech Management Pension Plan
Ameritech Pension Plan
Amoco Retirement Plan
Ampex (Administered by Chase Manhattan Bank) (now Quantegy)
AmSouth Bank Retirement Plan
AMSTED Industries Inc (distributed by Wells Fargo Bank)
Andersen Corporation Employees Pension Plan
Anniston Star
Annuity Board of the Southern Baptist Convention
Ansell Corp
Aon Retirement Pension Plan
Applied Industrial Materials Corporation Hourly Employees
Archer Daniels Midland Co (ADM)
Archdiocese Baltimore Lay Employees Retirement Plan
ArcelorMittal Pension Plan (formerly Inland Steel)
Ardagh DC Pension Scheme
ARINC Inc. Retirement Income Plan
Arizona Corrections Officers Retirement Plan (CORP)
Arizona Pipe Trades Pension Trust Fund
Arizona State Retirement System
Arkansas Teachers Retirement System
Armco, Inc.
Armour Pension Plan
Armstrong World Industries (CG Life Pension)
ArvinMeritor, Inc (formerly Arvin Industries, Inc)
ASARCO
Asbestos Workers Local Union No. 55 Pension Plan
Asbestos Workers Local Union No. 78 (Transamerica Retirement Plan)
Ascension Health Retirement Plan
Ashland Inc.
Ashland Oil Inc.
Associated Milk Producers Inc. (Dairy Farmers of America Inc. Retirement)
AstraZeneca
AT&T (Fidelity Investment)
ATHENS-CLARK County pension
Atkins
Atlanta Gas Light Company
Atlanta Ironworkers Local 387 Pension Plan
Atlanta Plumbers & Steamfitters Local #72
Atlanta Policemen Pension
Atlantic & Gulf Region Pension Fund
Atlantic Richfield (ARCO)
Atlantic States Pension Plan
Atmos Energy Corporation Pension Account Plan
Auburn University Non-Budgeted Employees Retirement Plan-adm by Regions
Aurora Health Care Pension Plan
Autauga County Commission
Automobile Club of Southern California
Automotive Industries Pension Plan
Auto-Owners Insurance Company Retirement Income Plan

Auto-Owners Revised Retirement Income Plan
AVAYA INC PENSION PLAN FOR SALARIED EMPLOYEES
Aventis Pension Equity Plan (formerly Rhone-Poulenc Inc Pension Plan)
AVEX Electronics Pension Plan
Avon Personal Retirement Account Plan
Avondale Mills Revised Pension Plan
AXA Equitable
B&W Retirement Plan (ATCO)
BAE SYSTEMS North America Inc (BAE Systems retirement Plan No 1)
Bakery and Confectionery Union and Industry International
Ball Corporation Pension
Baltimore City Fire and Police Employees' Retirement System
Baltimore County Employees Retirement System
Bank Independent Pension Plan
BankAmerica Pension Plan
Baptist Health Care Pension Plan
Baptist Health Services Corp
Baptist Medical Centers Retirement Plan
Barber Revised Retirement Plan (Barber's Dairies or Barber Companies)
Barnes Group Inc. Salaried Employees Retirement Income Plan
BASF Catalyst LLC, formerly Engelhard Corporation
BASF Consolidated Bargaining Unit Pension Plan
Baxter Healthcare Corp
Bayer Corporation Pension Plan
BDM Retirement Plan
Beatrice Company
Beazer East Salaried Employees Pension Plan
Bedsole Medical Companies Inc Retirement
Bekaert Corporation Retirement Income Plan for Salaried Employees
Belk Retirement Plan
Bell Atlantic Pension Plan
Belle Meade Country Club (Suntrust Bank Retirement Ser)
BellSouth Management Pension Plan
BellSouth Master Trust
BellSouth Pension Plan
Bemis Retirement Plan
Benjamin Moore & Co
Bert Bell/Pete Rozelle NFL Player Retirement Plan
Bethlehem Steel Corp
Better Business Bureau, Inc (Wachovia Retirement Services)
B F Goodrich (CUNA Mutual Insurance Society)
Bibb County Hospital
Bickerstaff Clay Products Co
BIC Consumer Products Manufacturing Co Inc Local Union 134L Pension Plan
Bidermann Retirement Income Plan
Birmingham News
Birmingham News Disability Pension Plan
Birmingham Plumbers & Steamfitters Local No. 91 Pension Plan
Birmingham Transit Contributory Pension Plan
Birmingham Water Works and Sewer Board
Birmingham-Jefferson Co Transit Authority Employees Pension Plan
Bituminous Retirement Income Plan
BJC Health System - St Louis Children's Hospital/Washington Univ Med Ctr
Black & Decker Pension Plan

Black Warrior Electric Membership Corporation
Black Warrior Transmission Corporation
Block Communications, Inc. Retirement Plan (BYN Mellon)
Blount County Commission
Blount Inc. (Administered by New England Group Contract #4345)
Blount Retirement Plan (US Trust Acct #29045500)
BLP Mobile Paints
Blue Bell Creameries, Inc. Pension Plan
Blue Circle Pension Plan
Blue Cross and Blue Shield of Alabama
Blue Mountain Industries
BNSF Retirement Plan
Board of Pensions of the Presbyterian Church USA
BOC Group Cash Balance Retirement Plan
Boeing Company Employee Retirement Plan
Boilermaker-Blacksmith National Pension
Boise Cascade Corp Pension Plan- (Office Max Pension Plan)
Boise Paper Holdings, LLC Pension Plan
Borden Inc
Bosch Braking System Pension Plan for Hourly Employees
Boston Retirement Board
Bowater Incorporated
Boy Scouts of America Retirement Plan (State Street)
Boynton Beach Municipal Police Officers Retirement Trust Fund
BP Oil
Brach's Confections, Inc.
Brewton Fashions (Division of Judy Bond)
Brewton-Ozark Employees Pension Trust
Bricklayers & Trowel Trades International Pension Fund (IPF)
Bricklayers Local 21
Bridgestone/Firestone Pension
Briggs & Stratton
Brink's Company Frozen Pension Plan
Bristol-Myers Squibb Company
Brockway Glass Co Pension Plan
Broward Health Pension
Brown-Forman Corporation Salaried Employees Retirement Plan
Brown & Williamson Tobacco Corp
Brown-Service Funeral Homes Inc
Bruel and Kjaer Instruments Retirement Plan
BSA Retirement Plan for Employees (State Street)
BTFG (Banctrust Financial group, Inc formerly Peoples Banctrust Comp
BTL Specialty Resins Corp Salaried Employees Pension Plan
Budd Company Pension Plan
Buffalo General Hospital Retirement Plan
Bull HN Information Systems Inc.
Bunge North America (U S Pension)
Bunn Capitol Company Retirement Plan
Burnham Group (State Street Retirement)
Butcher & Provision Workers Pension Fund of Southern California
Butler Manufacturing Co Pension Plan for Hourly Paid Factory Employees
C&G Holdings Retirement Income Plan
C&J Clark Company Pension Plan (C&J Clark America, Inc.)
Calesco Inc.

California Employees' Retirement System (CALPERS)
California Institute of Technology
California Ironworkers Field Pension Trust
California Teachers Retirement
Carmeuse North America Group (Carmeuse Natural Chemicals)
Campbell Taggart
Campbell's Soup Retirement
Canada Life
Cargill Salaried Employees Pension
Carisbrook Industries Inc. Hourly Employee Pension Plan
Carnation Company (Administered by Metropolitan Life Insurance Co)
Carpenters District Council of Atlanta (Pacific Life)
Carpenters Fringe Benefit Fund
Carpenters Local Unions and Councils Pension
Carpenters' Pension Trust Fund of St. Louis
Case Western Reserve University Retirement Plan B
Caterpillar Inc. Pension Plan
CBI Industries Inc
CC Industries Career Average Plan
Ceco Industries Inc. Southern Electric Steel Past Service Supplement
Celanese Americas Retirement Plan (formerly Hoechst Celanese Corp)
Celotes Corp Salaried Pension Plan
Cement Masons Local 803 Pension Fund
CEMEX, INC
Cenex, Inc.
Centerpoint Energy, Inc. Retirement Plan# ARK (Northern Trust)
Central Alabama Electric Retirement Security Plan (Admin by NRECA)
Central California IBEW-NECA
Central Newspaper, Inc (The Arizona Republic)
Central Pension Fund of the Int'l Union of Operating Engineers
Central Service Association Pension Plan
Central States, Southeast & Southwest Areas Pension Fund
Centre Manufacturing Company Inc.
CenturyLink Retirement Plan (Includes CenturyTel plan via merger)
Cerestar USA, Inc
Ceridian Pension Plan
CertainTeed Corp Salaried Employees' Pension Plan
C F Industries, Inc. Retirement Income Plan
Champion International - Hourly Pension Plan
Champion International - Salaried Retirement Plan
Chattanooga Glass Co Non-Salaried Employees' Pension Plan
Chattanooga-Hamilton County Hospital Authority
Cheesebrough-Ponds Unicare Retirement Plan
Cherokee County Commission
Chemical Bank Retirement Plan
Chemical Lime Non-Bargaining Employees Retirement Plan
Chevron Retirement Plan
Chicago District Council of Carpenters Pension Plan
Chicago Painters and Decorators Pension Fund
Chicago Rawhide Manufacturing Co Salaried Employees' Pension Plan
Chicago Truck Driver, Helpers and Warehouse Workers Union (Independent)
Choctaw County Commission Pension Plan
Chrysler Corporation Pension Plan
Chrysler-UAW Pension Agreement

Chrysler Group, LLC
Chubb Corporation (
Church of the Nazarene -Board of Pensions & Benefits USA
Ciba Specialty Chemicals Corp for Non-Salaried employees of McIntosh AL
Ciba Specialty Chemicals Corp (for Salaried Employees)
CIBA-GEIGY Pension Plan for Unit Employees of McIntosh Alabama
Ciba-Geigy Corp Pension Plan for Salaried Employees
CIGNA administering HFSI Pension Plan
Cigna Corp Pension Plan
Cincinnati Bell Management Pension Plan
Cingular Wireless
Circuit City Stores, Inc
Cit Group, Inc., 1958 TEB (Northern Trust Co)
Citicorp as trustee for Home Insurance Company
Citigroup Pension Plan
Citizens Pension Plan
City and County of San Francisco Employees' Retirement System
City of Anniston, Policemen's, and Fireman's Retirement Plan
City of Atlanta
City of Bartlett (TN)
City of Bethlehem (Bethlehem, PA)
City of Birmingham
City of Birmingham's Retirement and Relief System (R& R Pension)
City of Chicago Policemen's Annuity and Benefit Fund
City of Delray Beach Police and Firefighters Retirement System
City of Denver Police Dept issued by Fire and Police Pension Assoc of CO
City of Detroit General Retirement System
City of Dothan
City of Fort Lauderdale, Police & Firefighters
City of Fort Myers General Employees' Pension Plan
City of Florence (administered by American General Insurance)
City of Hampton (Virginia) (Hampton Employees' Retirement System)
City of Hartford (Connecticut) Municipal Employees' Retirement Fund (MERF)
City of Indianapolis Police Pension Fund
City of Kissimmee General Employees Retirement Plan
City of Lake Worth General Employees' Retirement System
City of Los Angeles New Pension System - Police & Firemen
City of Memphis
City of Miami Firefighters' and Police Officers' Retirement Trust
City of Miami General Employees' and Sanitation Employees' Ret Trust
City of Milwaukee Employees' Retirement System
City of Montgomery Retirement
City of Mobile Police and Fighters Retirement Plan
City of New Britain Police and Fire Pension Plan
City of Newport News Employees' Retirement Fund (NNERF)
City of New York Civil Service System- Article II Police Pension Fund
City of New York Teachers' Retirement System
City of North Miami
City of Oakland Park General Employees Pension Plan or Oakland Park Gen
City of Pensacola General Pension and Retirement Plan
City of Philadelphia - Municipal Retirement System
City of San Diego Employees' Retirement System
City of Waterbury, Connecticut
City of Westland Police and Fire Retirement Plan

City of Wichita
CLARCOR
Clayton County Public Employees' Retirement System
Clinton Retirement Income Program (CMI Industries, Inc)
Clow Corp Pension Plan
Clower Electric Supply Pension
Cluett, Peabody & Co., Inc.
CNA (Wachovia Bank)
CNH U.S. PENSION PLAN (state street)
Coats North America Pension Plan
Cobb County Georgia
Cobb County Georgia Board of Commission
Coca-Cola Pension Plan
Colonial Retirement Plan
Colonial Company Defined Benefit Pension Plan (Principal Financial Group)
Colorado Public Employees Retirement Association
Columbus Consolidated Government
Columbus Regional Healthcare System Inc Pension Plan
Combustion Engineering Inc- Salaried Employees
Comerica Inc. Retirement Plan
Commercial Credit Company Retirement Plan
Commercial Union Insurance Co
Commonwealth Edison Service Annuity Fund (ComEd)
Commonwealth of Massachusetts State Board of Retirement
Commonwealth of the State of Pennsylvania Retirement System
Communications Workers of America
Community Action Agency of Baldwin, Escambia, Clarke, & etc.
Community Bancshares, Inc (U.S. Trust Company, N.A.)
Community Hospital Pension
Compass Bancshares Pension Plan
Computer Sciences Corporation (CSC)
ConAgra Inc.
Conecuh County Commission Retirement
Connecticut Laborers' Pension Fund
Connecticut Laborers' Pension Fund
Connecticut State Employees Retirement Commission
Connors Steel Co Hourly Employees Pension Plan
Consolidated Aluminum
Consolidated Edison Company of New York, Inc.
Consolidated Freightways, Inc.
Construction Laborers Pension Trust for Southern California
Construction Wkrs Pension Trust Fund - Lake County & Vicinity
Consumers Power Company
Container Corp
Continental Airline Retirement Plan
Continental Can Co Salaried Pension Plan (Crown Salaried)
Continental General
Continental Grain Company
Continental Grain Co Salaried Retirement Plan
Contra Costa County Employees' Retirement Association
Cook County Pension
Cooper Industries Salaried Employees Pension
Cordant Technologies Inc Pension Plan aka Thiokol Corp Pension Plan
Cotton Incorporated Pension Plan

Cox Enterprises, inc Pension plan
Countrymark Cooperative, Inc.
Courtaulds Fibers Inc
Crane Companies Pension Plan (admin by The Travelers)
Crawford & Company Inc.
Crawford & Company Ltd
Crawford & Company of New York Inc.
Creanova Salaried Retirement
Crisp County Power Commission
Crucible Materials Corp., Trent Tube Division Eligible Hourly Employees
Crouse Hospital
Crown Central Petroleum Corp
Crown Central Retirement Plan
Crown Cork & Seal Co., Inc. Salaried Pension Plan
CSC Employee Pension Plan
CSX Corp
CTA Employees Retirement Plan
Culbro Corporation Employees Retirement Plan
Cullman Regional Medical Center Inc.
Cummins Engine Co Pension Plan
CWA/ITU Negotiated Pension Plan
Cytemp Specialty Steel
CYTEC Industries Inc
D.A. Stuart Pension Plan
Dairyman's Supply Co. Pension Plan
Dana Corporation All Lock, Inc. Hourly Pension Plan (Northern Trust)
Dana (Spicer Universal Joint Division)
Daughters of Charity National Health System
Dayton Walther Corporation Muncie Division/ United Steel Local 6772
DCH Pension Plan (DCH Health System)
DCH Regional Medical Center
Decatur Utilities
Deere & Company (John Deere)
Degussa Corporation Retirement Plan (name changed to Degussa Evonik Corp)
Delaware Pension Plan
Delaware River & Bay Authority
Del Monte Foods
Deloitte, Haskins & Sells (Administered by Metropolitan Life)
Delphi Pension Plan
Delta Family Care Retirement Plan
Delta Master Retirement Trust
Delta Pilots Retirement Plan
Denver Employees Retirement Plan
DeSoto Inc
Detroit Diesel Corporation Hourly-Rate Employees' Pension Plan
Detroit Edison Energy Company (DTE)
Detroit Policemen & Firemen Retirement System
Dewitt International Corp Pension Plan issued by New England Financial
Dial (State Street)
Digital Equipment Corporation
District of Columbia Teachers Retirement System
District of Columbia Retirement Board (Police Officers & Firefighters)
Diversified Investment Advisors (Pekin Energy)
Dixie Electric Cooperative (NRECA)

Dixie Pipeline Co Pension
Dixie Service, Inc.
Dixie Yarns Defined Benefit Plan
Doane Products Co Employees Retirement Plan
Dominion Textile Inc
Dominion Textile (USA) Inc Retirement
Dorsey Trailers, Inc. Salaried Employees' Retirement Plan
Dow Employees Retirement Plan (Dow Chemical Company)
Dravo Corp (Administered by Pen-Wel Inc)
Dresser Retirement Income Plan
Druid City Hospital (DCH Pension Plan-Administered by Amsouth)
Drummond Company Inc USWA
Ductile Iron Pipe Research Association Revised Pension Plan
Du Pont Pension & Retirement Plan
Duke Energy
Duluth Teacher's Retirement Fund Association
Dunlop Tire Corp Salaried Employees Retirement Plan
Dunn & Bradstreet
Dyno Nobel Inc
Eastern Airlines Fixed Benefit Retirement Income Plan for Pilots
Eastern Airlines Plan Non-Contract Employees (Admin by PBGC)
Eaton Corp
Ecolab Pension Plan
EDS Retirement Plan
Edmundite Mission
Educators & Community Credit Union (eCO) (CUNA Mutual Insurance Group)
Efficient Health Systems Inc.
El Paso Corporation (elpaso)
El Paso Corporation Pension Plan (was El Paso Natural Gas)
El Paso Firemen and Policemen Pension Fund
Eli Witt Co Emps Ret Plan
Eliza Coffee Memorial Hospital Admin by Aetna Life Ins Co ID#209961
Elkem Metals Company Retirement Program Plan
Elkhart General
Emerson-Chromalox Hourly
Emerson Electric Wiegand Appliance Division Pension Plan
Empire Coke Pension Plan
Employee Retirement Income Plan of 3M
Employee Retirement Plan of General Finance Center
Employees of the Southern and Carolina Division of Bowater Inc
Employees' Retirement System of Georgia
Employees Security Fund of the Electrical Products Industries Pension Plan
Energen Corp Retirement Income Plan admin by Equitbale Life Assurance
Engelhard Corp
Energy South Inc.
Enron Corp Cash Balance Plan formerly Enron Corp Retirement
Energy
Environ Inc Retirement Plan - A Division of Ford Motor Corp
Envirotech Pension Plan
Episcopal Church Pension Fund
Equipfax U. S. Retirement Income Plan
Equitable Pension Plan
Ericsson GE Retirement Plan
Ericsson Salaried Employees Pension Plan

Ernst & Young Retirement Plan
Escambia County Health Care Authority (New England Pension Plan)
Escambia County Alabama Community Hospitals Inc Pension Plan
ESCO National Pension Plan
Evonik Corporation (formerly Degussa Corporation)
Exelon Corporation Retirement Program
Exxon
Fairfax County Employees' Retirement System
Family Medical Services (Amsouth Bank Trustee)
Family Security Credit Union (CUNA Mutual Group)
Farm Credit Bank of Texas
Farley Industries (Union Underwear Co)
Fayette Medical Center Pension Plan
Federal Express Corporation Employees's Pension Plan (FedEx Express)
(Northern Trust Co)
Federal-Mogul Corporation (Personal Retirement Acct Pln for Salaried EE)
Federated Department Stores, Inc. Cash Account Pension Plan
Federated Retirement Plan (Well Fargo Bank)
Ferro Corporation (Summit Retirement Services)
Fidelity Pension Plan
Fieldcrest Cannon Inc
Fifth Farm Credit District Retirement Plan
Financial Institutions Retirement Fund
Fire and Police Pension Association of Colorado (Denver Police Dept)
Fireman's Fund American Retirement Plan
Firestone Tire & Rubber Pension Plan
First Alabama Bank - now Regions Bank
First American Financial Corporation
First Educators Credit Union
FirstEnergy Corp Mater Pension
First Federal Savings & Loan Association (Pension Benefit Guaranty)
First Tennessee bank Natl Associa (FTNC)
First Union Corporation Pension Plan
Fleming Co Retirement Plan
FlightSafety International Retirement Plan (Admin by MassMutual)
Florida Power & Light Pension Plan
Florida Retirement System (FRS)
Florida Steel Corp
Flowers Industries, Inc.
Floyd Memorial Hospital & Health Services
Fluke Corporation Pension Plan
FMC Salaried Employees Pension Plan
Foot Locker Retirement Plan
Ford Aerospace Corp Retirement Plan
Ford Electronics & Refrigeration Corp Pension - Bedford Plant
Ford Electronics & Refrigeration Corp Pension - Connersville Plant
Ford Electronics & Refrigeration Corp Pension - Lansdale Division
Ford Electronics & Refrigeration Corp Retirement Plan
Ford Motor Co - UAW Retirement Plan
Ford Motor Co Caribbean Inc Pension Plan
Ford Motor Co General Retirement Plan
Forest Preserve District Annuity & Benefit Fund
Formica Corporation Employee Retirement Plan
Fort James Corporation

Fort Lauderdale, Police & Firefighters City of
Foster Wheeler Inc Salaried Emp Pension Plan (Admin by State Street)
Four Square Services, Inc (Business Planning, Inc administrator)
Foxboro Company Pension Plan
Fredrick Atkins Inc. (listed as Atkins on letterhead)
Frontier Airlines Inc. Pilots Pension Plan (Penn Mutual Life Ins Co)
Fruehauf Trailer Corporation Retirement Plan (Salaried)
Fruit of the Loom
FS Services, Inc (Country Life Insurance Company)
Fulton-DeKalb Hospital Authority (Grady Health System)
Fulton County Pension Boards (employees hired prior to 07-01-99)
Gannett
Galey & Lord
GCIU-Employer Retirement Fund (formerly IP & GCU)
GCIU Local 119B, New York Printers League Pension Fund
GMP (Glass, Molders, Pottery, Plastics & Allied Workers International Union
& Employers Pension Plan)
GNB/Exide Technologies
GATX Pension Plan for Salaried Employees
GE Pension Plan/MG Trust Company
GenCorp
General Chemical Corp Salaried Employees Pension Plan
General Dynamics Retirement Plan
General Electric Pension Plan
General Mills
General Motors Pension Plan - Hourly
General Motors Pension Plan - Salaried
General Retirement System for Employees of Jefferson County
General Shale Defined Benefit Plan for Salaried Employees
General Retirement System (GRS)for employees of Jefferson County (AL)
General Telephone Co of the South
Genesee County Employee's Retirement System
Genesco Retirement Plan
Genlyte Thomas Retirement Plan
Genuine Parts Co (GPC)
Georgia Municipal Employees Retirement Plan
Georgia Pacific Corp Salaried Pension Plan (Vanguard Fid. Trust Company)
Georgia Pacific Retirement Plan for Consumer Products and Packaging
Georgia Power Co
Georgia Teachers Retirement
Gerber Products Co Salaried Retirement Plan
Getty Oil Co and Certain Subsidiaries
Giant Eagle Inc, Income Security Plan
Gibson Products Corp
Gillette Company (The)
Global Industrial Technologies Inc. Retirement Income Plan (plan # 189)
GlobalSantaFe Retirement for Employees
Gold Kist Inc
Gold Toe Retirement Plan
GoldBond Building Products/National Gypsum
Goodyear
Graco Retirement Plan
Graphic Arts Industry Joint Pension Trust
Graphic Communications Int'l Union Supplemental Retirement & Disability

Graybar Electric Company Inc Pension Plan
Great Atlantic & Pacific Tea Co
Green Bay Packaging Inc
Greyhound Lines Inc-Greyhound Amalgamated Trusts
Grinnell Corp. Muller Co. (The Principal Financial Group)
Grolier now Scholastic Inc
Group Annuity Contract GA-4902
Group Health Cooperative
Grove Hill Memorial Hospital Pension Plan
GSK HR (GlaxoSmithKline)
GTE Telephone Operations South
Guarantee Specialties Inc UAW Pension Plan
GuideStone Financial Resources of the Southern Baptist Convention
Gulf American Fire & Casualty Co (Administered by Principal Mutual)
Gulf Power Co
Gulf States Paper (Admin by New York Life Insurance, & Wachovia Bank)
Gwinnett County (Fascore Institutional Service, EmJay Corp)
H J Heinz Retirement
H N Donahoo Contracting Co - adm by Met Life
H.B. Paulk Grocery Co Inc
HBMA Cavenham Forest Industries Division
H.K. Porter Company, Inc.
Hager Hinge Co Career Average Defined Benefit Retirement Plan
Hampton Employees' Retirement System (Hampton, VA) see City of Hampton)
Hancock Bank (401(1)(b))
Hancock Fabrics, Inc. Consolidated Retirement Plan
Hanes Brand Inc Pension and Retirement Plan
Hanson Industries Consolidated Ret. (State Street)
Hanson Building Material America, Inc
Harbison-Walker Refractories
Hardee's Food Systems, Inc. Retirement Plan
Hardwicke Chemical Inc. Pension Plan
Harnischfeger Industries Salaried Employees Retirement Plan
Harsco Pension
Hartford Insurance
Hartford Steam Boiler Employees' Retirement Plan
Hartmarx Retirement Income Plan
Hawker Beechcraft Corp
Hearst Corporation Broadcast Retirement Plan
Hearst-Argyle Broadcast Retirement Plan
Heavy and General Laborers Fund Locals 472 & 172 of New Jersey
Heckett Hourly Employees Pension Plan
Hercules Pension Plan
Hertz Corporation Employees Retirement Pension Trust
Hewlett-Packard Company Pension Plan-Formerly DEC "the Plan" Mellon Bank
HFSI Pension Plan administered by CIGNA
Highmark Inc (formerly Pennsylvania Blue Shield)
Hillshire Brand (formerly Sara Lee)
Hoechst Celanese Corporation
Holnam
Holnam Inc. (admin by MassMutual)
Holnam Merged Union Hourly Pension Plan
Home Insurance Company Pension Plan (Citicorp is Trustee)
Honda Retirement Plan

Household International Retirement
Honeywell Retirement Benefit Plan
Hormel Foods Corporation Hourly Employees' Pension Plan
Houghton Mifflin Pension Plan
Hourly Pd Phenix City, AL Area Employees of Bickerstaff Clay Products Co
Houston Municipal Employees Pension
Hubbell Incorporated Retirement Plan for Salaried Employees (qualified)
Hubbell Unfunded Plan (Non-Qualified Plan)
Hughes Non-Bargaining Retirement Plan
Hughes Personal Retirement Account Plan
Hughes Training Inc (Northern Trust Co. Administrator)
Hunt Refining Co
Huntington Ingalls Industries (NEW company)
Huntsman Pension Plan
Huntsville Times (Administered by Chemical Bank of New York)
Huttig Sash & Door Co
I.A.M. National Pension Plan
IBEW Local 505-NECA Pension Plan
IBM
Ideal Basic Industries (thru Mass Mutual)
ILGWU National Retirement Fund
Illinois Central Railroad Administered by Sunlife of Canada
Illinois Municipal Retirement Fund
Illinois Power Pension Plan
Illinois State Employees' Retirement System
Illinois Teachers Retirement System
IMC Global Inc Consolidated Retirement Plan for Salaried & Non-Union
Hourly Employees
Independent Life Commissioned Employee Retirement Plan
Indiana Gear Salary Pension Plan
Indiana Laborers Pension Fund
Indiana State Teachers' Retirement
Indurall Coatings Inc
INDSPEC Chemical Corporation for Salaried Employees
Infirmary Health System Inc
ING Pension Plan
Ingalls Shipbuilding - Hourly Employees issued by Litton Industries
Ingalls Shipbuilding - Salaried Employees issued by Litton Industries
Huntington Ingalls Industries (NEW company)
Ingersoll-Rand Pension Plan Number One
Inland Container Corp
Inland Steel Industries
Insurance Bureau of Canada Staff Pension Plan
Insurance Company Supported Organizations
International Assoc of Lions Clubs (Retirement Inc Plan for EE)
International Association of Machinist (I.A.M.)
International Brotherhood of Electrical Workers
International Brotherhood of Painters & Allied Trades Pension
International Flavors & Fragrances, Inc. Pension Plan (IFF)
International Painters & Allied Trades Industry Pension Fund (IUPAT)
International Paper Co
International Truck & Engine Corp
International UAW Staff Retirement Income Plan
International Union of Bricklayers & Allied Craftworkers (LOEPF)

International Union of Operating Engineers
Iowa Public Employees Retirement System
Ironworkers Local Union #92 (Pacific Life Insurance Co.) Policy#G-25025
ONLY New plan from Money Purchase Pension is taxable
Iron Workers District Council of Southern Ohio & Vicinity Pension Trust
Iron Workers Tennessee Valley Pension
Irving Bank Corp Retirement Plan
ISO Commercial Risk Services Inc
Ispat Inland Inc
ITT Corp Retirement Plan for Salaried Employees
IVACO US Pension Plan (Collectively Bargained Pension Plan
J A Jones Inc Pension Plan
J C Penney Co Pension Plan
J E O'Toole Engineering Company Inc
J I Case (A Tenneco Co)
J.P. Stevens Salaried Retirement Plan
JW Aluminum Company Hourly Employees
Jacuzzi Brands, Inc Master Pension Plan
Jackson Co Healthcare Authority Employees Pension Plan
Jackson Hospital Employees' Retirement Plan
Jacobsen Racine Hourly Pension Plan
James River Corp Retirement Plan for Salaried Employees
Jefferson County Employees
Jersey City Medial Center Pension Plan
Jockey International, Inc.
Joe Wheeler EMC (Raymond James & Association)
Johnson Controls, Inc Salaried Pension Plan (admin by USBANK)
John Crane Inc
John Deere Pension Plan for Salaried Employees
John Hancock Mutual Life Insurance Co
John Morrell & Company Salaried Employees Pension Plan
Johns Mansville Hourly Retirement Plan
Johnson & Johnson
Johnston Industries-Opp and Micolos Mills Inc Pension Plan
Joy Global Pension
Joy Technologies
Justin Brands Inc. (admin by Retirement Services Account)
K2 Inc.
Kaiser Permanente Retirement Plan
Kaiser Steel Corp (admin by New York Life Insurance) Payer #13-5582869
Kansas Public Employees Retirement System (KPERS)
KCERA
Keebler
Kellogg Company Salaried Pension Plan
Kennametal Inc.
Kennedy Electric Co
Kennedy Valve Pension Plan
Kentron Corporation (administered by Pacific Life)
Kentucky Retirement Systems and County Employees Retirements System
Kentucky Teachers' Retirement System
Kern County Employees' Retirement Association aka KCERA
Kerr-McGee Corporation Retirement Plan
Key-Royal Automotive Company
Keyspan Retirement Plan

Kimberly-Clark
Kliklok Corporation Employee Retirement Plan
Kmart Employee Pension Plan
Knowles Electronics LLC Pension Plan
Koch Gateway Pipeline Company Employees' Retirement Plan
Kockums Industries
Kodak Retirement Income Plan
Koppers Industries Inc for Salaried Employees Pension
Kraft Foods, Inc Hourly retirement Plan
Kraft General Foods
Kroger
L-3 Communications Systems-West (Salt Lake Retirement Plan)
L.M. Berry and Co Employees' Pension
Laboratory Corporation of America Cash Balance Retirement Plan
Laborers' International Union of North American National Pension Fund
Laborers National Pension Fund
Laborers Pension Trust Fund for Northern California
Laborers Pension Trust Fund of Ohio
LACERA (Los Angeles County Employees Retirement Association)
Laempe & Reich Corporation
Lafarge Corp
Lane Regional Medical Center's Retirement Plan
Laurentian Capital Corp
Lawrence Livermore National Security LLC (LLNS)
Lee Brass Company Retirement
Lee Company
Legacy Community Federal Credit Union (CUNA Mutual Group)
Lehigh Cement Union Pension Plan
Lehigh Portland Cement Company Retirement Income Plan
LEOFF (Washington State Law Enforcement Officers and Fire Fighters
Retirement System)
Levi Strauss Revised Home Office Pension Plan
Leviton Salaried Employees Retirement Plan
Liberty Healthcare/Jersey City Medical Center
Liberty Mutual Employees Retirement Benefit Plan
Liberty National Life Insurance
Licensed Tugmen's and Pilots' Pension Plan
Life of Georgia
Life Way Christian Resources
Liggett Group Inc.
Lilly Retirement Plan
Lincoln Electric Company
Lincoln National Corporation Employees' Retirement Plan
Lincoln National Life Ins Co (GA-5921 Can-Car, Inc.C-70)
Lions Clubs International (Retirement Income Plan for Employees)
Listerhill Credit Union
Litton Industries as issued for Ingalls Shipbuilding
LIUNA Local Union and District Council Pension Fund
Lloyd Nolan Foundation Retirement Income Plan
Lloyd Nolan Hospital (Administered by Prudential Insurance)
Local 144 Nursing Home Pension Fund
Local 309 Wireman's Pension Trust
Local 710 Health, Welfare and Pension Fund
Local 917 Pension Plan (New York, NY)

Lockheed Corp
Lockheed Martin Retirement Plan for Certain Hourly Employees
Lone Star Industries Inc.
Long Island Lighting Company
Loral Aerospace Corp
Lorillard Tobacco Company Retirement Plan for Employees
Los Angeles County Employees Retirement Association (LACERA)
Los Angeles Metro Transportation Auth Maintenance EE Retirement Income
Louis Dreyfus Pension Plan
Louisiana Sheriff's Pension & Relief Fund
Louisiana State Employees' Retirement System
Louisiana Teachers Retirement System
Louisville Firefighters Pension Fund
Louisville Gas & Electric (LG&E) Retirement Income Plan
LTV Steel
LTV Steel Buildings
Lucent Technologies
Lukens Inc (aka Lucent Retirement Income Plan)
Lykes Bros. Steamship Co. Inc Retirement Plan
Lyondell Chemical Company
MABSOTA Pension (Manhattan and Bronx Surface Transit Operating Authority
M & H Valve Pension Plan - Mc Wane Pipe
MCLAREN Health Care (MHCC administrated by J P Morgan Chase Bank)
MacMillan Bloedel-Handled by NationsBank,Georgia Inst. Trust Major Macwhyte
Co
Magnetek FlexCare Plus Retirement Pension Plan
Maine Public Employees Retirement System
Major League Baseball Players Benefit Plan
Mallinckrodt Pension Plan
Manville Employees Retirement Plan
MAPCO, Inc.
Marsh & McLennan Companies Retirement Plan
Marshall-Dekalb Electric Cooperative
MARTA/ATU Local 732 Employees Retirement Plan
Martin Marietta Corp
Maryland State Retirement
Mason Tender's District Council Pension Fund
Massachusetts Institute of Technology
Massachusetts Teachers' Retirement Board Pension Plan
MassMutual Employee Pension Plan
Master Lock Pension for Salaried Employees
Masters, Mates & Pilots Pension Plan
Maytag Corp Retirement Plan for Salaried Employees
Maywood Police Dept
MBL Life Retirement Plan & Trust
McCormick Pension Plan
McCrorry Stores Pension Plan
McDermott Inc Pension
McDonnell Douglas Corp
McGraw-Hill Employee Retirement Plan
McKesson Corp.
McLean Trucking
McWane Cast Iron Pipe Pension Plan
McWane Salaried Defined Benefit Pension Plan (First American Bank)

Mead Pension Plan
MeadWestvaco Pension Benefit Plan
MEBA Pension Trust
Mechanical Contractors- U.A. Local 119 Pension Plan
Media General Inc. (MG Advantage Retirement Plan)
Memorial Sloan Kettering Cancer Center
Memphis Light, Gas and Water Retirement and Pension System
Menninger Retirement Plan Admin Commerce Bank of Kansas City
Mercantile Stores Pension Plan
Merck & Co Salaried Employees Retirement Plan
MERCY HEALTH SYSTEM WESTERN OHIO RET PLAN
Merichem Company Retirement (Merichem Chemicals & Refinery Services
Meritor (formerly ArvinMeritor)
MetLife
Metropolitan Nashville Public Schools
Metso Minerals Frozen Pension (formerly Thomas Foundries)
Metuchen Holdings Inc.
Metzeler Automotive Profile Systems Iowa Operations
Miami Valley Hospital Retirement Plan
Michelin Retirement Plan
Michigan Municipal Employee's Retirement System
Michigan Public School Employees Retirement System
Michigan State Employees Retirement
Mid-America Dairymen, Inc. Retirement Plan
Mid-Atlantic Regional Council of Carpenters' Pension Plan
Mid-Jersey Trucking Industry and Local 701 Pension Plan
Midland Enterprises Inc. Salaried Retirement Plan
Mid South Ironworkers Direct Contribution Fund
Midstream Fuel Service, Inc.
Midwest Operating Engineers Pension Plan
Miles Inc
Milliken Pension Plan (not Milliken Retirement Plan)
Milwaukee Drivers Pension Trust Fund
Mindis Recycling
Minerals Technologies Inc Retirement Plan
Mirant Services Hourly Operations Pension Plan (Bargaining Unit Employee)
Minnesota Mining and Manufacturing Co
Mississippi Chemical Corp
Mississippi Power Co
Mississippi Public Employees' Retirement System
Missouri Dept of Transportation and Hwy Patrol Employees Retirement
Missouri Local Government Employees Retirement System
Missouri Public School System Retirement
Mobile Association for the Blind
Mobile Gas Service Corp
Mobile Housing Authority Employees' Retirement Plan (
Mobile Paint Manufacturing Co., Inc.
Mobile Policemen's and Firefighters' Pension and Relief Fund
Mobile Press Register Pension Plan
Mohasco Corp
Moline Firemen's Pension Fund
Molson Coors Retirement Plan
Monarch Cement Company (BOK Financial Trust Services)
Monroe County Bank Pension (now S AL Bancorporation EE Pension Plan)

Monsanto
Montgomery County (AL) Retirement
MONY Life Insurance Co Ret Income Security Plan for MONY EE
Moody Bible Institute's Pension Plan
Moore Business Forms & Systems Division
Moore-Handley
Moore Oil Company Retirement Plan
Morrison Inc
Morrison Restaurants Inc
Morton International Pension Plan
Motion Picture Industry Pension Plan
Motorola Inc
Mount Vernon Mills Pension Plan
MSSA-ILA Pension Plan
Mueller Brass Products
MUELLER GROUP, LLC PENSION PLAN FOR SELECTED EMPLOYEES
MUFJ Union Bsnk NA Retirement Plan
Multimedia Retirement Plan (Advertiser & Journal)
Municipal Employees Annuity & Benefit Fund of Chicago
Municipal Police Employees' Retirement System - Baton Rouge
Municipal Retirement System of the City of Philadelphia
Munsingwear Pension Plan (93376) (Unum Life Insurance Co)
Murphy Oil Corp
Murphy Oil USA Inc
Murray Inc. Pension Plan for Hourly Paid Employees
Museum of Science and Industry
Mutual of America Pension Plan #742003-A
Mutual of Omaha Retirement Income Plan
Mutual Savings Life Insurance Co
MW Manufacturing formerly known as Brown Molding Co.
National Automobile Dealers Association (NADA)
N.E.C.A. Local No. 145 I.B.E.W. Pension
N.E.I. Pension Plan
Nabisco - Administered by Connecticut General
Nabisco - Administered by Prudential
Nabisco Pension Plan
National Automatic Sprinkler Industry Pension Fund
National Bank of Commerce Employee Pension Plan
National Basketball Association Players Pension Plan
National Cargo Bureau Pension Plan
National Cement Hourly Pension - adm by SouthTrust Bank
National Cement-adm by Fiduciary Trust and also John Hancock Financial
National Electrical Benefit Fund
National Elevator Industry Pension Plan
National Girl Scout Council Retirement Plan (NGSCR-P-Mutual of America)
National Gypsum Co Retirement Plan (NGC Employees Retirement)
National Industrial Group Pension for Labor-Management Groups (NIGPP)
National Integrated Group Pension Plan
National Life and Accident Insurance Co Retirement Plan
National Rural Electric Cooperative Association Pension Plan (NRECA)
National Standard - Columbiana Hourly Employees Pension Plan
National Steel
National Tea Co
Nationwide Insurance

Navistar, Inc
Navistar International Transportation
NBC Pension Plan
NCCI Employees' Retirement Plan
NCR Retirement Plan
Nebraska Public Employees Retirement System (State Patrol Retirement Plan)
Neptune Pension Plan
Neles Jamesbury Inc. - admin by IBT (Investors Bank & Trust)
New Castle County (Delaware) Employees Retirement System
New England Teamsters and Trucking Industry Pension Fund
New Hampshire Retirement Systems (NHRS)
New Jersey Public Employees' Retirement System
New Jersey Police and Firemen's Retirement System
New Jersey Transit ATU Retirement System
New York City Employees' Retirement
New York Hotel Trades Council & Hotel Association Pension
New York Life Retirement Plan
New York State Policemen's and Firemen's Retirement System
New York State Retirement System
New York State Teamsters Conference Pension & Retirement Fund
New York Teachers' Retirement System
New York Times Companies Pension Plan
Newspaper and Mail Deliverers' Publishers' Pension Fund
Newspaper Guild/Publishers - San Francisco & Northern California
Niagara Mohawk
Nissan Employee Retirement Pension Plan
NJ Transit ATU RETIREMENT PLAN (New Jersey)
NL Industries
NMU Pension Plan
Noble Drilling Employee Retirement
Noland Company Improved Retirement Plan
Noland Health Services Retirement (was Lloyd Noland Foundation Retirement)
Noranda Aluminum Group Retirement Plan
Noranda Finance Inc. Subsidiaries & Affiliates Retirement Plan
Norfolk Southern
Nortel Networks Retirement Income Plan
North American Phillips Corp
North American Royalties
North Carolina Teachers' and State Employees' Retirement System
North Carolina Total Retirement Plans
Northeast Alabama Regional Medical Center Retirement
Northern Indiana Public Service Co Pension Plan
Northrop Grumman
Northwest Airlines
Northwestern Steel and Wire Co
Norton Co
Norwood Clinic Pension Plan
Novartis Corp (DB SVCS Tennessee Inc) or (State Street)
NRG Texas Retirement Plan
NYNEX Pension
NYS-ILA PENSION TRUST FUND
Oakland County (Michigan) Employees' Retirement System
Oakland Park General Emp Pension Plan
OfficeMax Pension Plan for Salaried Employees-Formerly Boise Cascade)

OFS Pension Plan
Ohio Carpenters' Pension Fund
Ohio Lime Co-United Steelworkers of America Local 24 Pension
Ohio Police & Firemen's Disability and Pension Fund
Ohio Public Employees Retirement System
Ohio Teachers Retirement System
Oklahoma Public Employees Retirement System (OPERS)
Oklahoma Teachers' Retirement System
The Okonite Company Salaried Employees Pension Plan
Old Republic International Employees Retirement Plan
Olin Chemicals
OMC (Outboard Marine Corp)
OMNOVA Solution Inc
OneBeacon Insurance
Ontario Teachers' Pension Plan
Operating Engineers Pension Trust Fund
Opp and Nicolas Mills Retirement Plan (Johnston Industries Inc.)
Orange County Employees Retirement System (OCERS)
Oregon Public Employees Retirement System (PERS)
Orlando Utilities Commission
Ormet Pension Plan
Oscar Meyer Foods Corp
Outboard Marine Corporation Employee Retirement Plan
Overnight Transportation Co
Owens-Illinois Retirement Plan
RAP (Vivendi Universal Retirement Account Plan)
P & O Ports NA Pension Plan
Pace Industry Union-Management Pension Fund (PIUMPF)
Pacific Gas & Electric Retirement Plan
Pacific Mutual
Pacific States Pension Plan
Pacific Telesis Group
Packard Hughes Interconnect Pension Plan (State Street)
Painters District Council #30 Pension
Palm Tran, Inc. Amalgamated Transit Union Local 1577
Pan Am Pension Plan
Pan-America Life Insurance Company
Paper Industry Union-Management Pension Fund
Parade-Mobile Pension Plan (same as Mobile Press Register)
Parker Hannifin Corp-Huntsville Hrly Wage Pension Plan
Parochial Employees' Retirement System of Louisiana
Paul Gresham Jones Truck Line Pension Plan (Transamerica Retirement Sev)
Pavers and Road Builders District Council Pension Fund
PBGC aka Pension Benefit Guaranty Corporation
Peace Officer's Annuity and Benefit Fund of Georgia
Pekin Energy administered by Diversified Investment Advisors
Pemco Aeroplex Inc (Formerly Hayes International Corp)
Penelec Pension
Penn Dixie Industries Inc. Cement Division
Pennsylvania Electric Company Employee Pension Plan
Pennsylvania Public School Employees Retirement System
Pennsylvania State Employees Retirement System (Commonwealth)
Pension Plan for Employees of United Technologies Electro Systems
Pension Plan for Salaried EE of Ciba Specialty Chemicals Corp

Pentegra
Peoples BancTrust Company, Inc (Peoples Bank & Trust Selma)
PepsiCo Hourly Employees Retirement Plan (Fidelity)
PERSI - Public Employee Retirement System of Idaho
Performance Fibers-Wachovia Bank
Pet, Inc. Retirement Plan
Peterman State Bank
Pfizer Retirement Annuity Plan
Pharmacia Pension Plan
Phelps Dodge Retirement Plan
Philips Electronics North American Corporation Pension Plan
Philadelphia Gas Works
Philip Morris Companies Inc (Fidelity Investments Institutional Operation
Phillips Petroleum Co and Subsidiary and Affiliated Companies
Phillips- Van Heusen Corp
PHL Corp Master Trust Retirement Plan
Pillowtex Corporation Retirement Plan for Salaried
Pillsbury Retirement Plan
Pipeline Industry Pension Fund
Pitney Bowes
Pittston Master Trust
Plains Cotton Cooperative Association
Plantation Pipeline Employee's Annuity Plan
Planters Bank & Trust Co
Plumbers And Pipefitters National Pension Plan
Plumbers Local Union No. 17 Pension Plan
Plumbers Local Union #93
Police & Firemen's Disability and Pension Fund of Ohio
Policemen's Annuity & Benefit Fund, City of Chicago
PolyOne Merged Pension Plan
Porritts & Spencer Inc
Port Authority of Allegheny Co Retirement & Disability Allowance Plan
Port of Houston Authority
Posey Supply, Inc. (Business Planning, Inc, administrator)
POTLATCH FOREST PRODUCTS CORP HOURLY EMPLOYEES-MINNESOTA PULP & PAPER DIV
(POTLATCH CORP)
PPG Retirement Income Plan
Pratt Industries-Bell Packaging Salaried (Continental Assurance Co)
Praxair Retirement Program
Precision Components International, Inc, Retirement Plan (Admin by Mass
Mutual)
Price Waterhouse
Primerica Salaried Retirement Plan
Principal Mutual Life Insurance Co
Procter & Gamble Pharmaceuticals Retirement Plan for Salaried Employees
Production Credit Association Retirement Plan
Progress Energy
ProMedia Health System (Toledo Hospital)
Protective Life Corp
Provident Retirement Plan for Salaried Employees
Prudential Financial Group Annuity contract GA-5520
Prudential Retirement Plan
Public Employees Retirement System of Montana
Public Employees Retirement System of Nevada

Public Employees Retirement System of Ohio
Public Hospital Board of Lauderdale & City of Florence
Public School Employees Retirement System (PSERS)-part of Empl Ret Sys of
GA
Public School Teachers' Pension & Retirement Fund of Chicago
Public Service Company of Colorado Retirement Plan
Publishers'-Newspaper and Mail Deliverers' Welfare Fund
Pullman Inc
PVH Corporation Pension Plan (Phillips-Van Heusen)
Quaker Chemical Corporation Pension Plan
Qualex Inc Base Pension Plan
Qualified Retirement Plan
Quantegy (formerly Ampex)
R. B. Pamplin Corp & Subsidiaries Pension Plan and Trust
R.J. Reynolds Tobacco Company
RTI aka Republic Technologies International USS/KOBE Steel
Ralston Purina Company
Ranger Insurance Co Pension Plan
Raytheon Aircraft Company Salary Retirement (Formerly Beech Aircraft)
Raytheon Bargaining Retirement Plan
Raytheon Company Pension Plan for Hourly Employees
Raytheon Company Pension Plan for Salaried Employees
Raytheon Marine Systems Retirement Plan
Raytheon Non-Bargaining Retirement Plan
Raytheon Retirement Plan for Engineers & Constructors and Aircraft
Credit Employees
Raytheon Subsidiary Retirement Plan
Reader's Digest Association, Inc (State Street Retiree Services)
Redstone Federal Credit Union
Regions Retirement Plan
Regions Financial corporation (RFC DB/ DISTR AC)
Reichhold Retirement Plan
Reliance Electric Co Ret Plan (REC Ret Plan Salary & Mgmt) RE-049
Republic Steel
Republic Technologies International USS/KOBE Steel (RTI)
Retail, Wholesale and Department Store Int'l Union & Industry Pension
Retirement Board of County Employees' Annuity & Benefit Fund
Retirement Fund Trust- Plumbing-Heating & Piping Industry of Southern CA
Retirement Income Pl for EE of the International Assoc of Lions Clubs
Retirement Plan for Hourly Employees of Greenville Division of E-Systems
Inc
Retirement Plan for Hourly Employees of Raytheon IIS-Garland
Retirement Plan for Hourly Employees of Raytheon NCS-Florida
Retirement Plan for Predelivery Service Corp - A Division of Ford Reynolds
Metals Company Pension Plan for Hourly Employees
Revere Hourly Pension Plan (Revere Ware Corporation)
Revlon UAW Pension Plan
Rexam Beverage Can Americas
Rexam Pension Plan
Reynolds Metals Company-Alloys Plant
Rheem Manufacturing
Rhode Island Employees Retirement System
Rhodes Inc.
Riggs Bank NA

Risk Sciences Group Inc.
Rite Aid Corporation
Riverwood International Employees Retirement Plan
RJR Nabisco
RMI Titanium Company Pension Plan
Road Carriers Local 707 Welfare and Pension Funds
Roadway Express (National City Bank)
Roadway LLC Pension Plan
Robertson Ceco Account Pension Plan
Roche Retirement Plan of Hoffmann-LaRoche Inc
Rockford Area Dairy Industry Local 754 I.B.T.
Rockford Powertrain Inc. UAW Local Union 803 Pension Plan
Rock Wool Mfg. Company Revised Salaried Ret. Plan
Rock-Tenn Company
Rockwell Aerospace Salaried Retirement Plan
Rockwell Automation
Rockwell International Corp Aerospace-Salary. Weekly Retirement Plan
Rockwell International-UAW Pension Plan
Rohm & Haas Pension
Rohr Inc
Roskam Automatic Machinery, Inc (MassMutual Life Insurance Co)
Royal Crown Bottling Co of Chicago
Russell County Commission
Russell Corp
RWDSU Pension Plan (Retail Wholesale and Department Store Union)
Ryan-Walsh Inc Pension Plan for Salaried Employees
Ryder System Inc.
Ryerson
Rykoff-Sexton Inc Pension
RPR Pension Plan
S.D. Warren Company Cumberland Mills Hourly Employees Ret. Plan
Salt River Project Employees' Retirement Plan
Samford University (for employees hired before 1-1-13, after is 403B Plan)
San Bernardino County Employees Retirement Association
San Diego County Employees Retirement Association (SDCERA)
San Diego Union-Tribune LLC Retirement Plan
San Francisco Employees' Retirement System
Sanderson Plumbing Products Employee Retirement Plan
Sandia Corporation Retirement Income Plan
Sandoz Retirement Plan
Sangamo Weston Retirement Plan
Sappi (Sappi Fine Paper)- S D Warren Company
Sara Lee Corp Consolidated Pension and Retirement Plan (Hillshire Brand)
Savannah Electric & Power Co
Savannah Foods Pension Plan
SBC Communications Inc. Pension Benefit Plan
Scapa Group, Inc.
Schering-Plough
Schlumberger Technologies Corporation Pension Plan
Schlumberger Water and Gas USA
Schlumberger Well Services and Fairchild Semiconductors Corporation
Schneider Electric USA, Inc Pension Plan
SCI Systems
SCM Corp-Allied Paper

Scott Paper
Scottsboro Aluminum L.L.C.
SCT Yarns
SE Alabama Gas District (Principal Life Insurance Company)
Seafarers Pension Plan
Sears Pension Plan
Securian Life Insurance Company (Minnesota Life Ins Co plan admin)
Sedgwick County Kansas Unified School Dist 259 Early Ret. Incentive Plan
Seminole Manufacturing Co Pension Plan
Sempra Company (Mobile Gas)
SENCORP Retirement Plan
Sentry (Insurance) Retirement Plan
SEPTA - Southeastern Pennsylvania Transportation Authority
Service Employees International Union, AFL-CIO, CLC
Seventh-day Adventists
Sheet Metal Workers' Local Unions and Councils Pension Fund
Sheet Metal Workers' National Pension Fund
Sheffield Power, Water & Gas Dept
Shelby County (TN) Retirement System
Shell Pension Trust
Shelter Insurance Employees Retirement Plan
Shenango Incorporated Pension Plan
Sheriffs Pension & Relief Fund - Louisiana
Sherwin Alumina Ret Pl
Sherwin Williams Company Salaried Employees' Retirement Plan
Shook & Fletcher Supply Co
Siemens - Allis
Siemens Energy & Automation
Simplex Pension Plan
Singer Sewing Salaried Employees Retirement Plan
Smurfit-Stone Pension
Snap-On Inc-administrated by Northern Trust Company
Sloss Industries Corporation Pension Plan
Soft Drink & Brewery Workers Union
Solutia, Inc.
SONAT Inc Retirement Plan
Sonoco Retirement plan
SONOPCO
South AL Bancorporation Employees Pension Plan (formerly Monroe Co Bank)
South Carolina Retirement System
South Highlands Hospital Association Employees Pension Plan
South Western Publishing Company
Southeastern Pennsylvania Transportation Authority (SEPTA on 1099)
Southern Alloy Corporation (Transamerica OCCID life Ins Co)
Southern Baptist Convention - Annuity Board of S.B. Convention
Southern California IBEW-NECA Pension Plan
Southern Co Services
Southern Electric International
Southern Electrical Retirement
Southern Energy Resources Inc Hourly Operations Pension Plan
Southern Guaranty Insurance Company
Southern Iron Workers Local #709 Pension Fund
Southern Life & Health Insurance Co. Revised Retirement Plan
Southern Metal Processing Co

Southern Natural Gas Co
Southern Nuclear Operating Co. Inc.
Southern Region of Teamsters Pension Fund
Southern Pine Inspection Bureau
Southern Precision Corporation Hourly Employees
Southern Progress Pension Plan-Banker's Trust Trustee
SouthTrust Pension Plan formerly Southtrust Retirement Income Plan
Southtrust Retirement Income Plan
Specification Rubber Salaried DBP (930008016) admin by Regions Bank
Spotsylvania County Public Schools
SPX Pension Service Center
Square D Company Retirement Plan
SRNS Pensions Plan (Savannah River Nuclear Solutions)
St. Paul Travelers Pension Plan
Standard-Coosa-Thatcher Pension Plan
Standard Register Co
Standex International Corporation Retirement Plan #003
State Employee's Retirement System of Illinois
State Farm Insurance Companies Retirement (admin by Alight Solutions BPS*)
State of Alaska, Department of Administration, Public Employee's
State of New Mexico Educational Retirement Board
State of Oklahoma Teachers' Retirement System
State Universities Retirement System of Illinois
Stauffer Chemical Company Retirement Plan
Sterling Plumbing Group Pension Plan
Stimpson, Edwin B Company (JP Morgan Chase Bank)
Stockham Valves & Fittings Pension
Stone & Webster Inc Employees Retirement Plan (JPMorgan Chase Bank)
Stone Container Corp
Strachan Shipping Company's Retirement Plan Admin by Aurora Nat'l Life
Structural Ironworkers Local 1 Pension Trust Fund
Suffolk County Carpenters Pension Plan
Sunshine Biscuits Pension Plan for Hourly Employees
SunTrust Banks, Inc Retirement Plan
Supervalu Inc
Support
Swift Spinning Mills Retirement Plan for Hourly & Salaried Employees
Swift Textiles (Dominion Textile(USA)Inc)
Swift/Esmark Inc Retirement Plan
Swisher International, Inc.
Syngenta Pension Plan- (Syng Corp)
Syntex U.S. Employees Pension Plan
T R Miller Mill Co Inc
T&N Industries
Tallahassee Memorial HealthCare Inc. (Administered by SunTrust Bank)
Tatum Development Corp Retirement Plan
TCU Staff Retirement Plan
Teachers' Retirement System of Louisiana
Teachers' Retirement System of Oklahoma
Teachers Retirement System of Texas
Teamsters Union Local 142 Pension Fund
TECO Energy Retirement Plan
Tecumseh Products (Administered by Northern Trust)
Tecco Employee Retirement Plan

Teledyne Brown Engineering
Teledyne Continental Motors
Teledyne Retirement Plan for Salaried Employees
Teledyne Technologies Inc Pension Plan
Temple-Inland Retirement Plan
Tenneco Retirement Plan
Tennessee Consolidated Retirement System
Texas County & District Retirement Plan
Texas Iron Workers' Pension Plan
Textron Pension Plan
The 1199 Health Care Employees Pension Fund
The Church Pension Fund (Episcopal Church)
The Eastern Company's Salaried Employees Retirement Plan
The Eli Witt Co Emps Ret Plan
The Employee' Retirement System of the City of Milwaukee
The Kraft Foods, Inc Hourly Retirement Plan
The St Paul Travelers Companies, Inc
Thiokol Corp Pension Plan (now Cordant Technologies Inc Pension Plan)
Thomas & Betts Pension Plan
Thomas Foundries Pension Plan
Thomson Holdings Inc.
Thomson Newspapers
Time Warner Inc
Times Publishing Company Pension Plan (St Petersburg FL)
Timken Company
Tombigbee Electric Cooperative Employees Unit Benefit
Tom's Foods Pension Plan for Hourly Employees
Tom's Foods Pension Plan for Salaried Employees
Torchmark Corp
Toshiba America, Inc.
Total Petrochemicals USA, Inc (The Northern Trust Company)
Town of the City of Andover (MA)
Town of Palm Beach
Trailways Pension Plan
Trane US, Inc
Transco Energy Co Retirement Plan
Transocean, Inc
Trans World Airlines, Inc RP for Pilots (PBGC/Insurance Operations)
Transit Management of Southeast Louisiana, Inc (TMSEL)
Transport Workers Union-Westchester Private Bus Lines Pension
Travelers Pension Plan
Tredegar Corporation Retirement Income Plan
Tribune Company Employees Pension Plan (Chicago Tribune)
Trimfoot Salaried Employees
Trinity Industries Inc
Tri-State Carpenters & Joiners Pension Fund
TRW Salaried Pension Plan
TRW Sterling Plant Pension Plan
Tuscumbia Board of Public Utilities Employees Pension Plan
TWU-WESTCHESTER PRIVATE BUS LINES PENSION
TYCO International ltd TCZ
UAB Health Services Foundation
USI Capital Pension Plan- (Wells Fargo Bank)
U. S. Reduction Co

UARCO
UCAR
UCC Employees' Pension Plan
UGTC BF Goodrich Salaried Tire Employees' Pension Plan
UGTC BF Goodrich Wage Tire Employees' Pension Plan
UGTC Pension Plan
UGTC Uniroyal Tire Pension Plan
Unilever United States, Inc Bestfoods Salaried
Union Camp
Union Carbide
Union Foundry Pension Plan
Union Labor Life Insurance Co
Union Pacific Corp
Union Underwear Company, Inc.
Uniroyal Plastics (Jesup) Pension Plan
Unisys Pension Plan
UNITE Staff Retirement Plan, ACTWU Unit
United Airlines
United Association Local Union Officers and Employees Pension
United Brotherhood of Carpenters & Joiners of America
United Cities Gas Company Retirement Plan
United Counties Trust Company Retirement Plan
United Food & Commercial Workers Unions & Food Employers Trust (UFCW)
United Launch Alliance ULA IAM 44
United Launch Alliance ULA IAM 725
United Launch Alliance ULA Salaried
United Launch Alliance ULA Space Systems
United Methodist Children's Home
United Methodist Church (Retired prior to 1982 all income is exempt)
United Mine Workers of America Pension Plan
United States Pipe & Foundry Company Hourly Employees
United States Steel & Carnegie Pension Fund
United States Steelworkers of America Staff Pension
United Steelworkers of America-Alabama Gas Corp Pension Plan
United Teamster Pension Fund A Local 202
United Technologies Corp (UTC)
United Union of Roofers Waterproofers and Allied Workers AFL-CIO
Universal Underwriters Group Retirement Trust
University Federal Credit Union
University of Alabama Health Services Foundation, PC Retirement Plan for Select Employees
University of California Retirement Plan
University of Missouri Retirement, Disability & Death Benefit Plan
UNOCAL
UNUM Group Pension Plan
Unumprovident Corp
Upjohn Retirement Plan
UPS Retirement Plan
USA SRB Retirement Plan (USA United Space Alliance)
US Airways
US Reduction Co
US West Pension Plan
USBI (United Technology) Retirement
USF&G
USG Corp Retirement Plan

USLIFE Pension Plan
UTC is United Technologies Corp
Vanity Fair Corp
Verizon Pension Plan for New York and New England Associates
Vermont American Corporation Retirement Plan
Vestal Manufacturing Company Hourly Employees
VF Corp Pension
Virgin Islands Government Employees Retirement System
Virginia Retirement System
Visiting Nurse Association of Mobile (Mutual of America)
Visteon Systems Pension
Vivendi Universal Retirement Account Plan (RAP)
Voith Fabrics - Salaried Plan
Vought Aircraft Industries, Inc. (trustee is State Street)
Vulcan Materials
W. T. Grant
Wachovia Pension Plan (WRS retirement Services)
Walker Regional Medical Center Pension Plan
Walt Disney World & Assoc. Companies Retirement Plan
Walter Industries Salaried Employees Pension Plan
Warner Lambert Retirement Plan
Washington State Law Enforcement Officers' and Fire Fighters' Retirement
System (Also referred to as LEOFF Retirement
Washington State Teachers' Retirement System
Washington Suburban Sanitary Commission (WSSC)
Waterloo Industries, Inc (Northern Trust Co)
Water Works & Sewer Board of the City of Birmingham (National Bank of
Commerce, Trustee)
Water Works Equipment Pension Plan
W.C. Bradley Pension Plan
Wedlo, Inc., Pension Plan admin by Pension Benefit Guaranty Corp
Wehadkee Yarn Mills Pension Plan
Well Fargo Financial Retirement Plan
Werner Co. (Retirement Plan for salaried Employees Werner Holding Co. (DE)
West Georgia Eye Care Center Profit Sharing Plan
Western Auto
Western Conference of Teamsters Pension
Western Union Pension Plan
Westervelt Company Retirement Plan administered by StateStreet
Westinghouse Pension Plan
Westpoint Stevens Inc Hourly Retirement Plan
Westpoint Stevens Inc Retirement Plan
Wex-Tex Industries Inc. Pension Plan and Trust-623851169
Weyerhaeuser Company (Vanguard Fiduciary Trust Company)
Wheelabrator (Administered by Pacific Life acct # will have 25827)
Wheeling Police Pension Fund
Wheland Foundry (American General)
White Consolidated Industries Affiliated Salaried Plan
Whitney National Bank Retirement Plan
Whittaker Corp
Westinghouse Savannah River Co
Will County Local 174 Carpenters Pension Fund
William Wurzbach Co, Inc. admin by Mass Mutual Life Insurance
Williams Pension Plan

Willis North America Inc Pension Plan
Wingfoot Corp
Winston Co Hospital as Burdick-West Memorial Hos (adm Lincoln Life Ins)
Winston-Salem Police Officers' Retirement System
Winterthur Pension Plan admin by Prudential Retirement
Wisconsin Retirement System
Witco Corporation Retirement Plan
Witco Senior Executive Retirement Plan
Wolverine Tube Inc Retirement Plan admin by Prudential Bank & Trust Co.
Woodmen of the World
Woolworth Retirement Plan
World Color
Worldspan Pension Plan
Wyle Electronics paid through Principal Life Insurance Co.
Wyle Laboratories
Xerox Corp (Administered by Metropolitan Life)
Yellow Corporation Pension Plan (as of 1-1-04) was Yellow Freight Office,
Clerical, Sales & Supervisory Personnel Pension Plan
Yellow Freight System Pension Plan
Zapata Haynie Pension Plan
Zeneca Pension Plan (Formerly - ICA Americas Pension Plan)
Zircoa Inc Pension Plan for Salaried Employees
ZLB Behring, LLC Salary Pension Plan
Zurn Industries Pension Plan (Administered by Acordia)