

June 16, 2023

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  
Addco, 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  
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 EMPLOYEEES  
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  
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 Micolas 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  
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 - Columbian 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  
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 #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  
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)  
Teeco 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 System)  
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)