

Patricia P. Watt

Consultant, Actuary

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April 19, 2005

Ms. V

RE: Marriage of L and G

Dear Ms. V:

At your request, I have calculated the community property interest arising from Husband's participation in the I Company Pension Plan. I have used the following data and assumptions:

Date of Birth	July 12, 1957
Date of Hire	November 3, 1980
Date of Termination	May 9, 1997
Date of Marriage	September 16, 1984
Date of Separation	September 16, 2001
Date of Valuation	August 31 2004
Interest Rate	4.75%
Mortality Table	RP-2000 (male)-Projected 4 years

Husband is eligible to retire July 12, 2022 at his then attained age 65.

Retirement Date	Type of Retirement	Credited Service	Projected Benefit at Valuation Date	Marital Fraction
July 12, 2022	Vested / Deferred Normal	N/A – Used Administrator's Calculations	\$1,470.31	152 / 198

Type of Retirement	Age on Retirement Date	Age on Valuation Date	Community Portion of Benefit	Value of Community Portion at Valuation Date
Vested / Deferred	65 yrs 0 mo	47 yr 2 mo	\$1,128.72	\$62,814.86

TO: Ms. V
RE: Husband

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4/19/2005
From: Patricia P. Watt

This is the lump sum present value of the total amount of the community interest in the plan, with one-half belonging to each spouse. I believe these are the figures that you requested for use in your negotiations.

Please let me know if anything is not clear. Thank you for this opportunity to serve you.

Sincerely,

Patricia P. Watt
Fellow of the Society of Actuaries
Enrolled Actuary
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