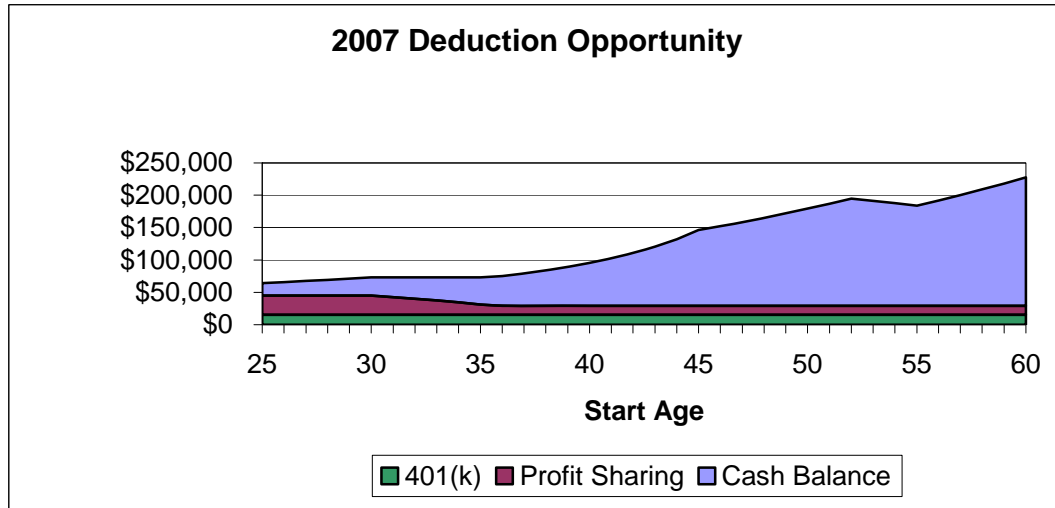


Deduction Opportunity Cash Balance Plans 2007



2007 Deduction Opportunity					Maximum Cash Balance % of Pay
Start Age	401(k)	Profit Sharing	Cash Balance	Total	
25	15,500	29,500	19,469	64,469	8.5%
30	15,500	29,445	28,055	73,000	12.2%
35	15,500	15,657	41,843	73,000	18.2%
40	15,500	13,800	66,129	95,429	28.8%
45	15,500	13,800	116,777	146,077	50.8%
50	15,500	13,800	149,831	179,131	65.1%
55	15,500	13,800	154,497	183,797	67.2%
60	15,500	13,800	198,300	227,600	86.2%

Note: All amounts assume retirement at the later of age 55 or 10 years of plan participation. Additional deduction opportunity through the 401(k) catch-up contribution has not been reflected.

Please contact the consultants at TSC if you want to learn more and determine whether a Cash Balance Plan makes sense for your organization.