

**WWH Enterprises**  
**Corridor Calculation**  
**2006**

2005 Ending Unrecognized loss	\$ 30,250	
Acturial change	<u>\$ 393,000</u>	
Adjusted beginning balance		\$ 423,250
Beginning Marketet related value of plan assets	<u>\$ 1,130,000</u>	
2005 Ending PBO	<u>\$ 1,247,000</u>	
Acturial change	<u>\$ 393,000</u>	
Adjusted beginning PBO	<u>\$ 1,640,000</u>	
Larger of Market related value and PBO	\$ 1,640,000	
Corridor test	10%	
Corridor		<u>\$ 164,000</u>
Amortizable amount		<u>\$ 259,250</u>
Average Service life		<u>20</u>
Corridor amortization		<u>\$ 12,963</u>