

**Pensions & Investments' 100 Largest Corporate DB Pension Plans
Investment Rate of Return Assumptions on 12/31/09***

| Plan # (No Particular Order) | Corporation | Expected Long Term Rate of Return |
|-------------------------------------|----------------------------|--|
| 1 | Alcatel-Lucent | 7.0% |
| 2 | J.P. Morgan Chase | 7.5% |
| 3 | Bank of America | 8.0% |
| 4 | FPL Group | 7.8% |
| 5 | MeadWestvaco | 8.0% |
| 6 | Prudential | 7.5% |
| 7 | Bank of New York Mellon | 8.0% |
| 8 | SunTrust | 8.0% |
| 9 | PNC | 8.3% |
| 10 | Dominion Resources | 8.5% |
| 11 | General Mills | 9.6% |
| 12 | J.C. Penney | 8.4% |
| 13 | Eastman Kodak | 8.5% |
| 14 | Morgan Stanley | 8.5% |
| 15 | FedEx | 8.5% |
| 16 | Kellogg | 8.9% |
| 17 | American Intl Group | 7.8% |
| 18 | Emerson Electric | 8.0% |
| 19 | Xcel Energy | 8.5% |
| 20 | Duke Energy | 8.5% |
| 21 | R.R. Donnelley | 8.3% |
| 22 | Owens-Illinois | 7.6% |
| 23 | Weyerhaeuser | 9.5% |
| 24 | Pactiv | 9.0% |
| 25 | Southern California Edison | 7.5% |
| 26 | Marsh & McLennan | 8.8% |
| 27 | Kraft Foods | 8.0% |
| 28 | Gannett | 8.8% |
| 29 | Hartford Financial | 7.3% |
| 30 | Ameren | 8.0% |
| 31 | Qwest | 8.0% |

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| 32 | MetLife | 8.3% |
| 33 | DTE Energy | 8.8% |
| 34 | 3M | 8.5% |
| 35 | Ingersoll-Rand | 7.8% |
| 36 | Wells Fargo | 8.8% |
| 37 | PPG Industries | 7.9% |
| 38 | Aetna | 8.5% |
| 39 | Unisys | 8.8% |
| 40 | HSBC Finance Corporation | 8.0% |
| 41 | FirstEnergy | 9.0% |
| 42 | Abbott Laboratories | 8.2% |
| 43 | IBM | 8.0% |
| 44 | Public Service Enterprise | 8.8% |
| 45 | Allstate | 8.5% |
| 46 | AK Steel | 8.5% |
| 47 | Smufit-Stone | 8.5% |
| 48 | Southern CO. | 8.5% |
| 49 | Baxter International | 8.5% |
| 50 | PepsiCo. | 7.8% |
| 51 | Altria | 8.0% |
| 52 | Reynolds American | 8.2% |
| 53 | Entergy | 8.5% |
| 54 | Citigroup | 7.8% |
| 55 | Kimberly-Clark | 8.2% |
| 56 | Bristol-Myers Squibb | 8.2% |
| 57 | American Electric | 8.0% |
| 58 | Deere | 8.3% |
| 59 | Whirlpool | 7.8% |
| 60 | ITT | 8.9% |
| 61 | CBS | 7.0% |
| 62 | PG&E | 6.8% |
| 63 | Textron | 8.6% |
| 64 | CIGNA | 8.0% |
| 65 | Eli Lilly | 8.8% |
| 66 | Xerox | 7.3% |

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| 67 | Hewlett-Packard | 7.5% |
| 68 | United States Steel | 8.0% |
| 69 | Sears Holdings | 7.8% |
| 70 | ConocoPhillips | 7.0% |
| 71 | Motorola | 8.3% |
| 72 | Goodyear Tire & Rubber | 8.5% |
| 73 | Walt Disney | 7.8% |
| 74 | Merck | 7.9% |
| 75 | Chevron | 7.8% |
| 76 | United Parcel Service | 9.0% |
| 77 | General Dynamics | 8.0% |
| 78 | Johnson & Johnson | 9.0% |
| 79 | Consolidated Edison | 8.5% |
| 80 | Pfizer | 8.5% |
| 81 | Northrup Grumman | 8.5% |
| 82 | International Paper | 8.5% |
| 83 | United Technologies | 8.2% |
| 84 | Caterpillar | 8.5% |
| 85 | Alcoa | 8.75% |
| 86 | Verizon | 8.5% |
| 87 | Exelon | 8.5% |
| 88 | Exxon Mobil | 8.0% |
| 89 | AT&T | 8.5% |
| 90 | Honeywell | 9.0% |
| 91 | Raytheon | 8.6% |
| 92 | American Airlines | 8.8% |
| 93 | Dow Chemical | 8.5% |
| 94 | DuPont | 8.8% |
| 95 | General Electric | 8.5% |
| 96 | Ford Motor | 8.3% |
| 97 | Boeing | 9.0% |
| 98 | Delta Air Lines | 8.8% |
| 99 | Lockheed Martin | 8.5% |
| 100 | General Motors | 8.5% |
| | Average | 8.28% |
| | Median | 8.45% |

*Source: Pensions and Investments