

EXHIBIT 1
Comparison: Statements of Financial Accounting Standards 36, 87, 132, and 132(R)

Disclosure Requirements	SFAS			
	36 ¹	87	132	132(R)
	May 1980	Dec. 1985	Feb. 1998	Dec. 2003
1. Plan Description				
Employees covered	x	x		
Funding policy	x	x		
Significant matters affecting comparability	x	x		
Benefit formula		x		
Significant nonbenefit liabilities		x		
2. Pension Cost				
Net periodic pension cost	x	x	x	x
Service cost		x	x	x
Interest cost		x	x	x
Actual return on plan assets		x		
Net other components		x		
Alternative amortization methods used in computations		x	x	x
Expected return on plan assets			x	x
Amortization of transition obligation/asset			x	x
Amortization of gains/losses			x	x
Amortization of prior service costs			x	x
Curtailement/settlement gain or loss			x	x
Measurement date				x
3. Reconciliation of Funding Status to Financial Statements				
Accumulated benefits obligation (ABO) (see Note 2)	x	x		x
Vested accumulated benefits obligation	x	x		
Projected benefits obligation (PBO)		x	x	x
Unrecognized prior service costs		x	x	x
Unrecognized net gains/losses		x	x	x
Unrecognized transition liability or asset		x	x	x
Additional liability (SFAS 87, par. 36)		x	x	x
Amount recognized in accumulated comprehensive income			x	x
Amount included in comprehensive income due to change in additional minimum liability			x	x
Fair value of plan asset	x	x	x	x
Net pension asset or liability (sum of the above)		x	x	x
Substantive commitment, such as past practice or a history of regular benefit increases, used as the basis for accounting for the benefit obligation			x	x
Explanation of any significant change in the benefit obligation or plan assets not otherwise apparent in the other required disclosures			x	x
4. Assumptions				
Discount rate for benefit obligation	x	x	x	x
Rate of compensation increase for benefit obligation		x	x	x
Expected long-term rate of return on plan assets		x	x	x
Description supporting expected long-term rate of return				x
Discount rate for benefit cost				x
Rate of compensation increase for benefit cost				x
Narrative description of basis used to determine expected return				x
5. Related-party Issues				
Employer/related-party securities held		x	x	x
Employer/related party annuity contracts		x	x	x
Significant transactions between the employer or related parties and the plan			x	x
6. Plan Assets				
Type of plan assets		x		
Plan assets measurement date				x
Assets by category and as percentage of total based on fair value				x
If deemed appropriate, additional asset descriptions				x
Narrative description of investment policies and strategies				x
Measurement date				x
7. Reconciliation of Beginning and Ending Balances of—				
PBO, showing separately the effects of service cost, interest cost, contributions by plan participants, actuarial gains and losses, foreign currency exchange rate changes, benefits paid, plan amendments, business combinations, divestitures, curtailments, settlements, and special termination benefits			x	x
Plan assets, showing separately the effects of actual return on plan assets, foreign currency exchange rate changes, contributions by the employer, contributions by plan participants, benefits paid, business combinations, divestitures, and settlements			x	x
8. Cash Flows				
Expected contributions during next fiscal year				x
Expected benefit payments for each future year, 1–5				x
Expected benefit payments, in aggregate, for future years 6–10				x
9. Interim Financial Statements				
Net periodic pension cost				x
Service cost				x
Interest cost				x
Expected return on plan assets				x
Amortization of transition obligation/asset				x
Amortization of gains/losses				x
Amortization of prior service costs				x
Curtailement/settlement gain or loss				x
Contributions, paid or anticipated, if significantly different from previous disclosures				x

1. Terms used in this column may not have the same exact meaning as in later columns because uniform rules for calculating pension cost did not exist prior to SFAS 87.
2. The ABO, PBO, and fair value of plan assets must be stated in aggregate for plans where ABO is larger than fair value of plan assets. For post-December 15, 2003, reporting, total ABO must be disclosed, but need not be part of the reconciliation.