

EXHIBIT 1
Generally Accepted Accounting Principles
Dealing with Postretirement Benefits

Pensions

- ARB 47; 1956
- APB Opinion 8; 1966
- FASB Interpretation 3; 1974
- FASB Statement 36; 1980
- SFAS 59; 1982
- SFAS 75; 1983
- SFAS 87; 1985
- SFAS 88; 1985
- SFAS 132; 1998
- SFAS 132(R); 2003
- SFAS 158; 2006

**Postretirement Benefits
Other Than Pensions**

- SFAS 81; 1984
- FASB Technical Bulletin
87-1; 1987
- SFAS 106; 1990
- SFAS Statement 132; 1998
- SFAS 132(R); 2003
- FASB Staff Positions 106-1 and
106-2; 2004
- FASB Statement 158; 2006