

**FULGHUM, ET AL. v.
EMBARQ CORP., ET AL.**

No. 07-CV-2602

SECOND AMENDED COMPLAINT -- APPENDIX A

Last Name	First Name	Birth Year	Date of Hire	Retirement Date	Age at Retirement
Morrow	Patricia E.	1939	Sep-58	11/1/1999	60
Moseley	Nancy J.	1935	5/16/1956	5/1/2000	65
Moseley	Norman Carlton	1932	12/8/1958	12/31/1997	65
Mosley	Gloria P.	1942	1960	Apr-94	52
Mozingo	Ernest	1931	11/30/1953	7/1/1994	63
Nanney	Emma Frances	1924	1936	1980	56
Narron	Mary D.	1924	1945	11/1/1983	59
Neal	Charlie G.	1931	Oct-50	11/1/1993	62
Neal	Claude T.	1945	9/21/1967	11/1/1999	54
Neal	Dianne S.	1942	Nov-61	3/13/1998	55
Nelms	Eleanor	1938	Feb-62	9/1/1999	61
Nelms	Lonnie R.	1942	Mar-66	7/23/2002	59
Nelson	Peggy S.	1937	1957?, 58	2000	63
Newberry	June W.	1952	7/11/1977	4/1/1999	46
Nicholson	Evelyn W.	1927	11/3/1947	10/18/1984	57
Nicholson	Janie P.	1939	5/14/1962	6/1/1998	58
Nixon	Hazel M.	1930	?	4/1/1986	55
Norman	Ramona S.	1933	7/5/1951	1/1/1994	60
Norville	Kay W.	1947	Mar-71	Jan-02	54
Norville, Sr.	Robert L.	1945	6/3/1963	Oct-94	49
Nunnery	Gregory	1941	12/26/1967	3/1/2004	62
Odom	Joseph W.	1946	7/5/1968	12/31/1999	53
O'Geary	Grace	1930	8/1/1949	4/1/1988	57
Oliver	Braxton S.	1917	Jun-37	3/1/1981	63
Oliver	Herbert W.	1918	Apr-41	9/30/1983	65
Oliver	Thomas M.	1943	1/7/1963	11/1/2002	59
O'Neal	Jacqueline L.	1932	Oct-59	10/4/1992	60
Outlaw	Michael D.	1938	1/15/1961	12/30/1998	60
Overby	Barbara E.	1936	1980	Aug-98	61
Overby	Charles G.	1935	Jul-56	11/30/1993	58
Overby	Evelyn C.	1940	10/15/1958	9/1/1999	59
Overton	John Wayne	1947	7/1/1974	4/1/2003	55
Owens	Joyce Y.	1931	1951	Oct-02	70
Pace	George C.	1928	12/11/1954	12/30/1986	58
Pace	Joyce E.	1930	6/28/1948	9/1/1988	58
Packard	Jimmy L.	1936	2/3/1956	12/28/1990	54
Page	Charles E.	1935	11/1/1953	11/1/1993	58
Page	Lynwood V.	1933	Oct-51	Jun-85	52
Parker	Albert B.	1934	Jul-56	1/1/1994	59
Parker	Allen R.	1938	3/12/1962	3/31/1997	58
Parrish	Bobby F.	1942	7/18/1966	3/1/1993	50
Patterson	Doris J.	1942	2/7/1961	Mar-98	56
Peaden	Willis R.	1935	5/6/1957	6/30/1990	55
Pearsall	Jewell H.	1934	Jul-52	Jan-83	48
Pearsall, Sr.	Luther D.	1923	11/26/1945	11/1/1983	60
Peedin	Ethel J.	1930	2/27/1950	Feb-86	55
Peele	Lucille	1941	Apr-61	7/1/1999	58
Pepper	David B.	1944	10/23/1973	2000	56
Permitt	Theodore B.	1924	4/7/1947	9/1/1983	58
Perry	Linda P.	1935	7/6/1953	2/21/1992	56
Perry	Robert L.	1930	2/13/1950	3/25/1994	64
Phelps	Albert Ray	1933	8/1/1955	10/31/1993	60

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Phillips	Violet W.	1932	Jan-74	Nov-93	60
Phykitt	Faye E.	1940	Jun-58	8/1/2000	59
Pilgreen	Brenda S.	1946	1967	Jun-99	52
Pitt	Alice R.	1945	9/6/1967	12/31/2001	55
Pittman	Charles G.	1941	7/7/1965	12/31/1997	56
Pittman	Curtis C.	1927	9/1/1950	11/1/1983	56
Pollock	Kenneth N.	1930	4/30/1956	10/1/1985	54
Pope	Harold D.	1930	6/13/1955	Jun-89	58
Pope	Margie L.	1933	2/11/1952	1997	64
Pope	Marshall B.	1934	1/18/1954	11/15/1993	59
Pope	Mary B.	1924	Feb-44	6/24/1978	54
Powell	Iris E.	1935	Jan-56	1986	51
Powell	Larry	1937	3/19/1956	1/1/1994	56
Powers	Catherine R.	1935	?	May-97	61
Powers	Joyce P.	1932	Nov-51	Mar-93	61
Price	Bobby F.	1943	11/30/1964	3/1/1999	56
Price	Joseph Earl	1934	9/14/1953	4/1/1999	64
Price	Retha A.	1939	10/24/1957	3/5/1995	55
Pridgen	Shelby F.	1938	2/6/1960	Feb-99	60
Proctor	Grace N.	1935	3/28/1955	6/1/1999	63
Purvis	Sidney H.	1937	1957	app. 1998	61
Rackley	Barbara B.	1942	7/10/1960	12/1/1999	57
Rackley	Francis Dalton	1934	Nov-69	1/1/1994	59
Rackley	Gene D.	1936	7/9/1962	Oct-97	61
Raines	Margie T.	1932	4/28/1952	10/15/1985	52
Raper	Effie L.	1938	4/1/1957	1/1/1994	55
Raynor	Rebecca R.	1942	Mar-64	Jul-05	62
Register	Sally C.	1946	9/19/1967	8/29/1997	50
Respass	Shirley P.	1930	May-73	Oct-88	58
Reveal	Bessie M.	1933	? 1-11-54	8/1/1986	53
Richardson	W. S.	1920	1948	Sep-85	64
Ridgeway	Janie S.	1931	Jun-68	4/1/1994	63
Roach	Albert F.	1925	9/7/1944	12/31/1987	62
Robeson	Elinor S.	1930	1952	Sep-79	48
Robeson, Jr.	Johnathan L.	1934	3/6/1967	7/22/1994	60
Rogers	Betty G.	1940	3/9/1959	12/29/1989	49
Rogers	Margie S.	1930	6/16/1948	9/1/1991	61
Rogers	Maxine R.	1930	4/28/1964	11/1/1986	56
Roller	Mary D.	1922	4/13/1954	8/31/1985	63
Romanus	Rosemary V.	1933	Mar-70	Feb-97	63
Ross	W.H.	1928	Jul-52	Jan-92	64
Roundtree	Naomi M.	1951	9/21/1970	1/1/2001	49
Rouse	William A.	1937	7/20/1959	11/30/1993	56
Rowe	Linda Ann	1933	9/4/1953	2/1/1989	55
Ruffin	Betty E.	1938	1/11/1961	5/1/1991	52
Ruffin	Clifton E.	1934	9/28/1953	1/1/1994	59
Ruffin	Johnnie Mack	1933	3/20/1952	3/1/1995	62
Ruffin-Collier	Ethel V.	1943	5/1/1972	2/1/2002	58
Rutledge	Dudley J.	1936	7/17/1972	12/28/1998	62
Saleeby	Hilda G.	1936	2/3/1959	9/1/1997	60
Sandlin	Marilyn L.	1941	Jul-61	Jan-96	54
Satterfield	Frederick L.	1946	4/17/1967	11/1/1999	53

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Satterwhite	Judy D.	1956	7/1/1974	12/21/2007	51
Savage	Melody G.	1945	3/15/1967	5/1/2003	57
Scott	Benjamin F.	1933	4/26/1957	2/24/1995	62
Scott	J. P.	1926	Jan-47	Oct-85	59
Seadore	Vicki Jean	1952	7/10/1972	12/1/2006	54
Sessoms, Sr.	George T.	1929	7/1/1947	1/2/1993	63
Sexton	Rita T.	1945	2/3/1964	3/1/1997	51
Shaw	Virgil B.	1944	6/3/1963	Aug-99	55
Shipp	Gaynelle S	1941	2/8/1960	7/1/1997	55
Shivar	Vickie A.	1951	8/27/1972	10/31/2005	54
Sibbett	Douglas E.	1942	Feb-66	6/1/1999	56
Simmons	Betty Gayle	1944	4/27/1964	4/1/2003	58
Simmons	Maureen L.	1950	10/7/1968	3/30/2003	52
Simmons	Milford L.	1931	9/6/1956	7/1/1993	62
Simmons, Jr.	Bryant	1926	3/3/1959	3/6/1992	65
Simoneau	Arthur D.	1957	Dec-88	Oct-04	46
Simpkins	Leon H.	1944	Jul-66	11/1/2001	57
Simpson	Willard G.	1939	12/1/1958	9/1/1992	53
Smith	Barbara S.	1944	8/31/1962	11/1/1996	52
Smith	Betty G.	1940	1/26/1959	3/1/1989	48
Smith	Franklin D.	1940	10/28/1963	11/1/1999	59
Smith	Linda Faye	1942	5/14/1962	Nov-96	54
Smith	Wilton A.	1938	Jan-57	6/30/1999	61
Snead	Martha J.	1935	?	11/1/1999	63
Snead	Talmdage R,	1935	?	1997	62
Snead	Zelia S.	1922	7/1/1946	11/1/1985	63
Sondergard	Ronald D.	1940	9/3/1968	8/22/2002	62
Spann	Rachel O.	1936	Aug-55	2/1/1992	55
Sparks	Frank J.	1934	4/27/1959	1994	60
Speight	George R.	1945	10/12/1965	10/28/1999	54
Speight	James A.	1943	2/15/1963	10/29/1999	55
Spruill	James A.	1940	Sep-59	9/1/2003	62
Stainback	Doris A.	1931	11/11/1957	1/1/1993	61
Stallings	Gerald T.	1936	1/15/1952	May-00	64
Stallings	John Harold	1927	7/16/1951	10/27/1983	56
Stallings	Margaret A.	1939	8/5/1971	10/31/2002	63
Stallings	William W.	1939	8/2/1965	Jan-95	55
Stancil	Raymeta B.	1929	9/19/1949	3/3/1992	63
Stanley	Carlene	1937	Jan-56	10/12/1984	47
Stanley	James E.	1931	5/24/1954	6/30/1986	55
Steele	Donald G.	1938	12/30/1974	12/31/2001	63
Stell	Blanche R.	1920	1952	7/1/1983	63
Stephens, Jr.	Charles W.	1940	Jan-63	app. 2001	61
Stewart	Floyd W.	1928	2/3/1945	7/1/1990	61
Stewart	Peggy A.	1939	3/17/1959	2/1/2002	62
Stilley	Levy C.	1944	Aug-63	Sep-86	42
Stocks	James A.	1942	3/15/1965	3/20/2000	58
Stone, Sr.	Stanley M.	1935	Aug-67	Mar-92	56
Stox	Hazel	1927	1953	Oct-85	57
Strickland	Clayton Thomas	1940	11/15/1959	Mar-94	53
Strickland	Grady C.	1944	11/6/1966	8/30/1999	54
Strickland	Linda P.	1942	8/23/1960	11/1/1999	57

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Strickland	Owen W.	1931	9/14/1955	12/1/1993	62
Strickland	Patricia L.	1937	4/4/1960	5/14/1992	54
Strum	Raymond O.	1939	10/23/1967	1/31/2002	62
Suggs	Bobby G.	1936	1/9/1956	3/1/1996	59
Summerlin	Dianne M.	1950	4/14/1970	3/31/2003	52
Sumner	Elizabeth V.	1940	Mar-70	6/1/1995	54
Sumner	Mattie Bass	1933	?	?	
Sutton	Billy V.	1933	Aug-73	Mar-94	61
Swinson	Cecil E.	1945	Apr-70	5/1/1996	50
Swinson	Rebecca R.	1950	Aug-68	3/1/2001	50
Sykes	Kenneth H.	1932	1/28/1952	11/1/1993	61
Tarleton	Kenneth F.	1940	11/1/1969	3/31/1998	58
Tart	Grady	1933	4/30/1956	9/1/1993	60
Tatum, Jr.	Emmett L.	1928	Feb-49	7/6/1990	61
Taylor	Carol J.	1935	12/23/1954	10/13/1997	62
Taylor	Curtis V.	1934	6/24/1957	10/31/1993	59
Taylor	Edmond R.	1926	1950	1993	67
Teal, Sr.	Jennings B.	1921	May-48	3/31/1985	63
Terry	Hubert D.	1929	10/29/1951	1/1/1992	62
Tew	Virginia	1935	1961	1995	60
Tharrington	Mary L.	1947	Sep-69	2001	54
Thomas	Donald L.	1945	10/2/1960	6/1/2005	59
Thomas	Garland V.	1939	1962	2000	61
Thompson	Carlton G.	1930	9/1/1955	12/31/1993	63
Thompson	Ella W.	1937	Apr-55	10/1/1993	56
Thompson	Gene R.	1938	4/13/1970	Jan-03	64
Thompson	Pearl N.	1943	4/27/1964	11/1/1999	56
Thompson	Roy H.	1931	Jan-50	1/1/1994	62
Thornell	Elizabeth J	1928	5/31/1946	6/30/1986	58
Thursby	Melody J.	1943	Aug-72	4/13/1998	55
Tolston	Clennis T.	1946	10/20/1969	11/29/1999	53
Tolston	Henry T.	1934	10/11/1955	4/7/1999	64
Trevathan	Annie Robinson	1938	Feb-58	2/26/1999	60
Tripp	Daphne B.	1937	5/16/1959	11/1/1996	59
Tucker	Geraldine H.	1925	1943?	11/1/1983	58
Turnage	Shelby Jean	1937	8/10/1961	4/26/1997	59
Turner	Jesse L.	1944	6/3/1963	1/2/2000	55
Tyndall	Robert C.	1935	Apr-65	1/1/1998	62
Umpflet	Henry H.	1940	12/19/1960	6/1/2001	60
Varnell	Jean	1939	6/1957?	2001	62
Vaughan	JoAnn A.	1937	6/16/1959	5/1/1988	50
Vick	Ronald	1942	8/1/1966	4/1/2003	60
Vick	Susie P.	1927	1947	Jun-83	55
Vick	Verchie A.	1927	10/29/1947	10/29/1983	56
Waddell, Jr.	Alfred M.	1926	3/22/1948	3/31/1989	62
Wagner	Carolyn R.	1949	1/4/1968	12/28/2001	52
Wagner	Mary Frances	1936	11/19/1956	Aug-97	61
Wainwright	Shirley B.	1948	7/26/1976	7/24/2000	52
Walden	Jean M.	1936	1970	11/30/1998	62
Walker	Angela	1934	1957	12/5/1986	52
Walker	Rosa A.	1942	Aug-60	12/31/1990	48
Wall	Charles W.	1927	4/1/1955	7/1/1990	62

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Last Name	First Name	Birth Year	Date of Hire	Retirement Date	Age at Retirement
Wallace	Charles G.	1937	1962	12/31/1992	55
Wallace	Joyce F.	1936	1958	Mar-96	59
Wallace	Randy W.	1950	11/11/1969	8/1/2002	52
Walston	Edith A.	1935	2/10/1969	11/30/1993	58
Walters	Lorene P.	1941	9/21/1961	4/1/2003	61
Walters, Jr.	George M.	1950	10/28/1968	4/1/2003	52
Ward	Janice C.	1934	Apr-54	1/1/1994	59
Ward	John T.	1944	8/6/1962	2/25/1999	54
Ward	Myrtle W.	1932	8/14/1951	10/31/1994	62
Wardsworth	Hassell Ray	1947	6/8/1974	Nov-99	52
Warren	Rebecca B.	1942	8/30/1960	11/1/2000	58
Waters	Martha R.	1943	6/11/1962	12/1/1993	50
Waters	Ruby J.	1934	?	?	
Watson	Frances H.	1933	? 1954	10/31/1983	50
Weatherington	Richard B	1949	10/9/1967	3/1/2002	52
Webb	Battle Brooks	1934	6/1/1955	Jul-89	55
Webb	Earldean T.	1931	1951	Nov-93	62
Webb	Ellie H.	1935	8/30/1955	1/1/1994	58
Webb	Evelyn G.	1925	1945	11/1/1983	58
Weeks	Joseph W.	1934	10/19/1953	10/31/1993	59
Wethington	Margaret	1935	1970	1993	58
Wheeler	Walter Thomas	1937	1956	1992	55
White	Henry M.	1943	10/28/1962	12/31/2001	58
White	Kenneth L.	1949	8/26/1968	11/1/1999	50
White	Mary M.	1927	1950	12/2/1983	56
White	Treacy Turner	1943	4/30/1962	5/28/2002	59
White	Trudy J.	1943	May-65	1/1/1989	45
White	Vivian M.	1936	?	6/27/1997	60
White	Walter C.	1936	12/27/1955	3/1/1999	62
Whitehurst	George F.	1937	7/13/1955	12/1/1993	56
Whitehurst	Louise M.	1931	1952	Jul-93	62
Whitehurst	Nancy B.	1939	12/29/1974	2/1/1997	57
Whitford, Sr.	Ellis Reid	1948	4/22/1968	3/1/2005	56
Wilder	Billy S	1929	9/4/1951	1/1/1994	64
Wilder	Bonner	1941	1960	1998	57
Wilkins, Jr.	Gordon Earl	1949	1/27/1969	3/31/2003	53
Wilkinson	Ann W.	1931	Sep-71	?	
Willaford	Bradley	1947	3/9/1970	11/1/1999	52
Williams	Carl B.	1932	Feb-53	9/1/1989	57
Williams	Connie L.	1945	Jun-63	4/3/1998	53
Williams	George E.	1945	Nov-66	6/1/1995	50
Williams	Hazel C.	1937	Jul-55	1990	53
Williams	Herscal P.	1918	Aug-61	Feb-83	65
Williams	Julia V.	1938	Feb-69	3/1/2001	62
Williams	Mary C.	1922	Aug-48	10/31/1984	62
Williams	Roger Bert	1939	10/12/1964	Sep-02	63
Williams	Roy K	1944	2/14/1966	7/18/1995	50
Williamson	Margie E.	1948	4/13/1970	6/1/2000	52
Williamson	Mollie L.	1925	Jul-41	4/19/1980	55
Williamson	T.P.	1926	Aug-50	3/31/1985	58
Williford	Alice L.	1943	6/1/1962 ?	6/1/1997	54
Williford	Jerry D.	1948	3/17/1970	3/31/1998	50

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Williford	Ralph L.	1934	4/9/1956	6/1/1994	60
Wilson	Jean	1945	6/1/1964	11/1/1999	54
Wilson, Jr.	Howard C.	1948	Jul-73	Nov-03	55
Winborne	Ann D.	1928	1947	11/1/1985	57
Winstead	Derwood L.	1931	11--28-1955	5/30/1994	62
Winstead	Frances M.	1932	1952	Sep-93	61
Winstead	Marion Branch	1943	7/30/1962	8/1/2007	64
Winstead	Sonya L.	1937	Jan-80	7/1/1999	62
Winstead, Sr.	Grady H.	1935	3/11/1957	3/1/1998	62
Wood	William Boyd	1941	6/30/1959	Oct-99	58
Woodard	Billy G.	1934	8/1/1955	12/1/1993	59
Woodard	Thomas H.	1939	2/21/1961	7/1/1999	59
Woodlief	John E.	1934	11/5/1973	4/30/1999	64
Woodruff	Alice B.	1928	Dec-69	12/30/1991	63
Woodward	Steven G.	1949	2/9/1970	Jan-99	49
Woolard	Darrell	1945	7/5/1974	3/31/2001	56
Woolard	Vernell H.	1938	1964	Jun-00	61
Woolsey	David F.	1936	9/10/1962	4/1/1999	62
Wooten	Earl D.	1925	4/1/1950	12/31/1989	64
Worrell	John T.	1935	9/14/1953	10/31/1993	58
Worrell, Jr.	Lynwood R.	1930	4/30/1951	9/8/1992	62
Wynne	Annie T.	1929	4/7/1952	12/1/1984	54
Wynne	Janet N.	1938	6/25/1956	10/12/1985	47
Wynne	Lydia B.	1933	1/6/1953	10/30/1993	60
York	Guy E.	1936	7/22/1963	3/31/1993	56
Young	David M.	1949	2/22/1968	8/21/2002	53
Young	Ernest H.	1933	12/10/1956	10/1/1993	60
Jones	Kathy Beach	1950	10/26/1968	9/1/2000	50

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As filed with the Securities and Exchange Commission on December 22, 2008

Registration No. 333-155521

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Amendment No. 1

to

Form S-4

REGISTRATION STATEMENT

UNDER

THE SECURITIES ACT OF 1933

CENTURYTEL, INC.*(Exact name of registrant as specified in its charter)*

Louisiana
*(State or other jurisdiction of
incorporation or organization)*

4813
*(Primary Standard Industrial
Classification Code Number)*

72-0651161
*(I.R.S. Employer
Identification No.)*

**100 CenturyTel Drive
Monroe, LA 71203
(318) 388-9000**

(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

**Stacey W. Goff, Esq.
CenturyTel, Inc.
100 CenturyTel Drive
Monroe, LA 71203
(318) 388-9000**

*(Name, address, including zip code, and telephone number, including area code, of agent for service)***Copies to:**

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Overland Park, KS 66211
(913) 323-4637**

**Eric S. Robinson, Esq.
David E. Shapiro, Esq.
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New York, NY 10019
(212) 403-1000**

**Robert I. Townsend, III, Esq.
George F. Schoen, Esq.
Cravath, Swaine & Moore LLP
825 Eighth Avenue
New York, NY 10019
(212) 474-1000**

Approximate date of commencement of the proposed sale of the securities to the public: As soon as practicable after this Registration Statement becomes effective and upon completion of the merger described in the enclosed document.

If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act of 1933, as amended, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting

(Do not check if a smaller reporting company)

The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended, or until the Registration Statement shall become effective on such dates as the Commission, acting pursuant to said Section 8(a), may determine.

SECTION 4.10. *Benefits Matters: ERISA Compliance.* (a) Section 4.10(a) of the Pine Disclosure Letter sets forth, as of the date of this Agreement, a complete and correct list identifying any Pine Benefit Plan. Pine has delivered or made available to Cedar true and complete copies of (i) all material Pine Benefit Plans or, in the case of any unwritten material Pine Benefit Plan, a description thereof, (ii) the most recent annual report on Form 5500 (other than Schedule SSA thereto) filed with the IRS with respect to each material Pine Benefit Plan (if any such report was required), (iii) the most recent summary plan description for each material Pine Benefit Plan for which such summary plan description is required, (iv) each trust agreement and group annuity contract relating to any material Pine Benefit Plan and (v) the most recent financial statements and actuarial reports for each Pine Benefit Plan (if any). For purposes of this Agreement, "Pine Benefit Plans" means, collectively (i) all "employee pension benefit plans" (as defined in Section 3(2) of ERISA), other than any plan which is a "multiemployer plan" within the meaning of Section 4001(a)(3) of ERISA (a "Pine Multiemployer Plan"), "employee welfare benefit plans" (as defined in Section 3(1) of ERISA) and all other bonus, pension, profit sharing, retirement, deferred compensation, incentive compensation, equity or equity-based compensation, severance, retention, change in control, disability, vacation, death benefit, hospitalization, medical or other plans, arrangements or understandings providing, or designed to provide, material benefits to any current or former directors, officers, employees or consultants of Pine or any Pine Subsidiary and (ii) all employment, consulting, indemnification, severance, retention, change of control or termination agreements or arrangements (including collective bargaining agreements) between Pine or any Pine Subsidiary and any current or former directors, officers, employees or consultants of Pine or any Pine Subsidiary.

(b) All Pine Benefit Plans which are intended to be qualified and exempt from Federal income Taxes under Sections 401(a) and 501(a), respectively, of the Code, have been the subject of or have timely applied for, as of the date of this Agreement, determination letters from the IRS to the effect that such Pine Benefit Plans and the trusts created thereunder are so qualified and tax-exempt, and no such determination letter has been revoked nor, to the Knowledge of Pine, has revocation been threatened, nor has any such Pine Benefit Plan been amended since the date of its most recent determination letter or application therefor in any respect that would adversely affect its qualification or materially increase its costs.

(c) Except for matters that, individually or in the aggregate, have not had and would not reasonably be expected to have a Pine Material Adverse Effect, (i) no Pine Benefit Plan which is subject to Title IV of ERISA, Section 302 of ERISA, Section 412 of the Code or Section 4971 of the Code (a "Pine Pension Plan") had, as of the respective last annual valuation date for each such Pine Pension Plan, an "unfunded benefit liability" (within the meaning of Section 4001(a)(18) of ERISA), based on actuarial assumptions that have

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been furnished to Cedar, (ii) none of the Pine Pension Plans either (A) has an “accumulated funding deficiency” or (B) has failed to meet any “minimum funding standards”, as applicable (as such terms are defined in Section 302 of ERISA or Section 412 of the Code), whether or not waived, (iii) none of Pine, any Pine Subsidiary, any officer of Pine or any Pine Subsidiary or any of the Pine Benefit Plans which are subject to ERISA, including the Pine Pension Plans, any trust created thereunder or, to the Knowledge of Pine, any trustee or administrator thereof, has engaged in a “prohibited transaction” (as such term is defined in Section 406 of ERISA or Section 4975 of the Code) or any other breach of fiduciary responsibility that could subject Pine, any Pine Subsidiary or any officer of Pine or any Pine Subsidiary to the Tax or penalty on prohibited transactions imposed by the Code, ERISA or other applicable Law, (iv) no Pine Benefit Plans and trusts have been terminated, nor is there any intention or expectation to terminate any Pine Benefit Plans and trusts, (v) no Pine Benefit Plans and trusts are the subject of any proceeding by any Person, including any Governmental Entity, that could be reasonably expected to result in a termination of any Pine Benefit Plan or trust, (vi) there has not been any “reportable event” (as that term is defined in Section 4043 of ERISA) with respect to any Pine Pension Plan during the last six years as to which the 30-day advance-notice requirement has not been waived and (vii) neither Pine nor any Pine Subsidiary has, or within the past six years had, contributed to, been required to contribute to, or has any liability (including “withdrawal liability” within the meaning of Title IV of ERISA) with respect to, any Pine Multiemployer Plan.

(d) With respect to each Pine Benefit Plan that is an employee welfare benefit plan, such Pine Benefit Plan (including any Pine Benefit Plan covering retirees or other former employees) may be amended to reduce benefits or limit the liability of Pine or the Pine Subsidiaries or terminated, in each case, without material liability to Pine and the Pine Subsidiaries on or at any time after the Effective Time.

(e) Except for matters that, individually or in the aggregate, have not had and would not reasonably be expected to have a Pine Material Adverse Effect, no Pine Benefit Plan provides health, medical or other welfare benefits after retirement or other termination of employment (other than for continuation coverage required under Section 4980(B)(f) of the Code or applicable Law).

(f) Except for matters that, individually or in the aggregate, have not had and would not reasonably be expected to have a Pine Material Adverse Effect, (i) each Pine Benefit Plan and its related trust, insurance contract or other funding vehicle has been administered in accordance with its terms and is in compliance with ERISA, the Code and all other Laws applicable to such Pine Benefit Plan and (ii) Pine and each of the Pine Subsidiaries is in compliance with ERISA, the Code and all other Laws applicable to the Pine Benefit Plans.

(g) Except for matters that, individually or in the aggregate, have not had and would not reasonably be expected to have a Pine Material Adverse Effect, there are no pending or, to the Knowledge of Pine, threatened claims by or on behalf of any participant in any of the Pine Benefit Plans, or otherwise involving any such Pine Benefit Plan or the assets of any Pine Benefit Plan, other than routine claims for benefits.

(h) None of the execution and delivery of this Agreement, the obtaining of the Pine Stockholder Approval or the consummation of the Merger or any other transaction contemplated by this Agreement (alone or in conjunction with any other event, including any termination of employment on or following the Effective Time) will (A) entitle any current or former director, officer, employee or consultant of Pine or any of the Pine Subsidiaries to any compensation or benefit, (B) accelerate the time of payment or vesting, or trigger any payment or funding, of any compensation or benefits or trigger any other material obligation under any Pine Benefit Plan or (C) result in any breach or violation of, default under or limit Pine’s right to amend, modify or terminate any Pine Benefit Plan.

(i) No disallowance of a deduction under Section 162(m) or 280G of the Code for any amount paid or payable by Pine or any Pine Subsidiary as employee compensation, whether under any contract, plan, program or arrangement, understanding or otherwise, individually or in the aggregate, has had or would reasonably be expected to have a Pine Material Adverse Effect.

(j) Each Pine Benefit Plan that provides for “nonqualified deferred compensation” within the meaning of Section 409A(d)(1) of the Code, and any award thereunder, in each case that is subject to Section 409A of the Code, has been operated in compliance in all material respects with Section 409A of the Code since January 1, 2005, based upon a good faith, reasonable interpretation of Section 409A

of the Code and the final Treasury Regulations issued thereunder and all subsequent IRS Notices and other interim guidance on Section 409A.

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(k) Except as, individually or in the aggregate, has not had and would not reasonably be expected to have a Pine Material Adverse Effect, all contributions required to be made to any Pine Benefit Plan by applicable Law, regulation, any plan document or other contractual undertaking, and all premiums due or payable with respect to insurance policies funding any Plan, for any period through the date hereof have been timely made or paid in full or, to the extent not required to be made or paid on or before the date hereof, have been fully reflected on the financial statements set forth in the Pine SEC Documents. Each Pine Benefit Plan that is an employee welfare benefit plan under Section 3(1) of ERISA either (i) is funded through an insurance company contract and is not a "welfare benefit fund" with the meaning of Section 419 of the Code or (ii) is unfunded.

(l) Except as, individually or in the aggregate, has not had and would not reasonably be expected to have a Pine Material Adverse Effect, there does not now exist, nor do any circumstances exist that could result in, any Controlled Group Liability that would be a liability of Pine or any Pine Subsidiary following the Closing. Without limiting the generality of the foregoing, except as, individually or in the aggregate, has not had and would not reasonably be expected to have a Pine Material Adverse Effect, neither Pine nor any Pine Subsidiary, nor any of their respective ERISA Affiliates, has engaged in any transaction described in (i) Section 4069 or (ii) Section 4204 or 4212 of ERISA with respect to any Pine Multiemployer Plans.

(m) Except as, individually or in the aggregate, has not had and would not reasonably be expected to have a Pine Material Adverse Effect, all Pine Benefit Plans subject to the laws of any jurisdiction outside the United States (i) have been maintained in accordance with all applicable requirements, (ii) if they are intended to qualify for special tax treatment, meet all the requirements for such treatment, and (iii) if they are intended to be funded and/or book-reserved, are fully funded and/or book reserved, as appropriate, based upon reasonable actuarial assumptions.

SECTION 4.11. *Litigation.* There is no suit, action or other proceeding pending or, to the Knowledge of Pine, threatened against Pine or any Pine Subsidiary or any of their respective properties or assets that, individually or in the aggregate, has had or would reasonably be expected to have a Pine Material Adverse Effect, nor is there any Judgment outstanding against or, to the Knowledge of Pine, investigation by any Governmental Entity involving Pine or any Pine Subsidiary or any of their respective properties or assets that, individually or in the aggregate, has had or would reasonably be expected to have a Pine Material Adverse Effect (it being agreed that for purposes of this Section 4.11, effects resulting from or arising in connection with the matters set forth in clause (iv) of the definition of the term "Material Adverse Effect" shall not be excluded in determining whether a Pine Material Adverse Effect has occurred or would reasonably be expected to occur).