	Year-end 2016	Year-end 2017		
Year change	**Obligation**	**Obligation**	**MRVA**	**MVA**
Beginning of year value	58.20	58.20	78.5	85.7
Employer contribution			1.7	1.7
Employer accounting service cost	1.51	1.51	0.0	0.0
Benefit payments	-2.85	-2.85	-2.8	-2.8
Expected return / interest expense	3.59	3.59	4.8	5.3
Gains / losses		15.00	3.2	
End of year value	60.46	75.46	85.3	89.8

	2016		2017 unamortized losses MRVA	
(all figures in $B)	50% Share of the plan-market related value	50% Share of the plan market value	50% Share of the plan-market related value	50% Share of the plan market value
Value of assets	78.5	85.7	85.3	89.8
Value of obligation	58.2	58.2	75.5	75.5
Surplus (deficit)	20.3	27.5	9.9	14.4
Unamortized (gains) losses	-9	-16.2	3.5	-1.0
Adjustment for Different YE	-0.9	-0.9	-0.9	-0.9
Asset (liability) position	10.4	10.4	12.5	12.5
Specific Government adjustment	-0.3	-0.3	-0.3	-0.3
Final Asset (liability) position on balance sheet - before valuation allowance	10.1	10.1	12.2	12.2
Adjusted accrued benefit asset	10.1	10.1	8.7	12.2
Expected future benefit	0	0	0.0	0.0
Valuation allowance	10.1	10.1	8.7	12.2
Final Asset (liability) position on balance sheet - after valuation allowance	0.0	10.1	0.0	12.2

Reconciliation of balance sheet		
Beginning of year Asset (liability)	0.0	0.0
Pension expense for the year	1.6	1.7
Contributions for the year	1.6	1.7
End of year Asset (liability)	0.0	0.0
Checking	0.0	0.0
		Exp equal cont

Pension expense	
current service cost	1.51
interest expense	3.59
expected return on asset	-4.85
amortization of losses (gains)	-0.72
increase (reduction) in valuation allowance	2.15
Total	1.69