

Source Document
OVER_FUNDED_PENSIONS (\$619.00)

The estimated prior service cost and net actuarial loss for the defined benefit pension plans that will be amortized from AOCL into benefits cost in 2009 are \$33 million and \$157 million, respectively, for our U.S. plans and \$2 million and \$28 million, respectively for our non-U.S. plans.

The estimated prior service credit and net actuarial loss for the postretirement benefit plans that will be amortized from AOCL into benefits cost in 2009 are a benefit of \$38 million and expense of \$7 million, respectively.

The change in benefit obligation and plan assets for 2008 and 2007 and the amounts recognized in our Consolidated Balance Sheets at December 31, 2008 and 2007 are as follows:

(In millions)	U.S.		Pension Plans Non-U.S.		Other Benefits	
	2008	2007	2008	2007	2008	2007
Change in benefit obligation:						
Beginning balance	\$ (5,105)	\$ (5,417)	\$ (2,923)	\$ (2,927)	\$ (1,762)	\$ (2,456)
Service cost -- benefits earned	(60)	(87)	(32)	(41)	(11)	(15)
Interest cost	(312)	(306)	(162)	(152)	(84)	(110)
Plan amendments	--	(10)	--	--	--	501
Actuarial gain	80	207	234	235	22	125
Participant contributions	(8)	(9)	(5)	(5)	(47)	(41)
Curtailments/settlements	11	190	12	27	1,107	--
Termination benefits	(1)	(3)	--	--	--	--
Divestitures	--	--	--	4	--	--
Foreign currency translation	--	--	563	(214)	45	(32)
Benefit payments	379	330	151	150	216	266
Ending balance	\$ (5,016)	\$ (5,105)	\$ (2,162)	\$ (2,923)	\$ (514)	\$ (1,762)
Change in plan assets:						
Beginning balance	\$ 4,456	\$ 4,050	\$ 2,110	\$ 1,850	\$ 4	\$ 4
Actual return on plan assets	(1,366)	332	(138)	96	6	--
Company contributions to plan assets	159	519	149	158	1,009	2
Cash funding of direct participant payments	20	12	36	30	167	223
Participant contributions	8	9	5	5	47	41
Curtailments/settlements	(11)	(136)	(12)	(24)	(1,012)	--
Foreign currency translation	--	--	(456)	145	(1)	--
Benefit payments	(379)	(330)	(151)	(150)	(216)	(266)
Ending balance	\$ 2,887	\$ 4,456	\$ 1,543	\$ 2,110	\$ 4	\$ 4
Funded status at end of year	\$ (2,129)	\$ (649)	\$ (619)	\$ (813)	\$ (510)	\$ (1,758)