

Form **5500**

Department of the Treasury  
Internal Revenue Service  
Department of Labor  
Employee Benefits Security  
Administration

### Annual Return/Report of Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ Complete all entries in accordance with the instructions to the Form 5500.

Official Use Only  
OMB Nos. 1210-0110  
1210-0089

**2007**

This Form is Open to Public Inspection.

Pension Benefit Guaranty Corporation

#### Part I Annual Report Identification Information

For the calendar plan year 2007 or fiscal plan year beginning 07/01/2007, and ending 06/30/2008,

- A** This return/report is for: (1)  a multiemployer plan; (3)  a multiple-employer plan; or  
 (2)  a single-employer plan (other than a multiple-employer plan); (4)  a DFE (specify) \_\_\_\_\_
- B** This return/report is: (1)  the first return/report filed for the plan; (3)  the final return/report filed for the plan;  
 (2)  an amended return/report; (4)  a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here
- D** If filing under an extension of time or the DFVC program, check box and attach required information. (see instructions)

#### Part II Basic Plan Information -- enter all requested information.

**1a** Name of plan  
COLUMBIA UNIVERSITY RETIREMENT PLAN FOR BUILDING AND MAINTENANCE EMPLOYEES OF COLUMBIA UNIVERSITY PROPERTIES

<b>1b</b> Three-digit plan number (PN)	007
<b>1c</b> Effective date of plan (mo., day, yr.)	01/01/1976
<b>2b</b> Employer Identification Number (EIN)	13-5598093
<b>2c</b> Sponsor's telephone number	212-870-2832
<b>2d</b> Business code (see instructions)	611000

**2a** Plan sponsor's name and address (employer, if for a single-employer plan)  
(Address should include room or suite no.)  
TRUSTEES OF COLUMBIA UNIVERSITY

C/O BENEFITS DEPARTMENT  
615 WEST 131ST STREET  
STUDEBAKER, 4TH FLOOR

NEW YORK NY 10027-7922

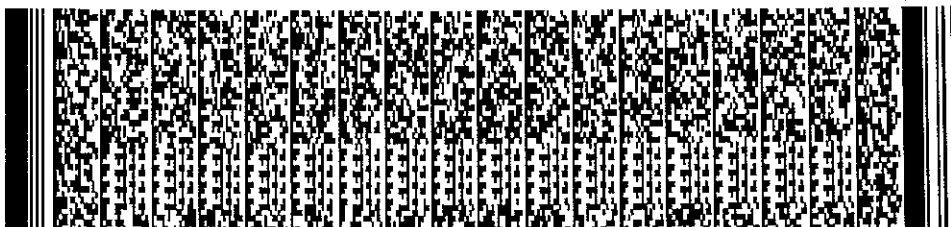
**Caution:** A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report if it is being filed electronically, and to the best of my knowledge and belief, it is true, correct and complete.

**SIGN HERE** Lucinda Durning 4/14/09 LUCINDA DURNING  
 Signature of plan administrator Date Type or print name of individual signing as plan administrator

**SIGN HERE** Lucinda Durning 4/14/09 LUCINDA DURNING  
 Signature of employer/plan sponsor/DFE Date Type or print name of individual signing as employer, plan sponsor or DFE

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. v10.1 Form 5500 (2007)



3a Plan administrator's name and address (If same as plan sponsor, enter "Same")

COLUMBIA UNIVERSITY  
VICE PRESIDENT OF HUMAN RESOURCES

615 WEST 131ST ST., STUDEBAKER

NEW YORK

NY

10027-7922

3b Administrator's EIN

13-2855235

3c Administrator's telephone number

212-870-2832

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report below:

a Sponsor's name

b EIN

c PN

5 Preparer information (optional)

a Name (including firm name, if applicable) and address

b EIN

c Telephone number

6 Total number of participants at the beginning of the plan year

6 492

7 Number of participants as of the end of the plan year (welfare plans complete only lines 7a, 7b, 7c, and 7d)

a Active participants

7a 237

b Retired or separated participants receiving benefits

7b 125

c Other retired or separated participants entitled to future benefits

7c 86

d Subtotal. Add lines 7a, 7b, and 7c

7d 448

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits

7e 35

f Total. Add lines 7d and 7e

7f 483

g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)

7g

h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested

7h 12

i If any participant(s) separated from service with a deferred vested benefit, enter the number of separated participants required to be reported on a Schedule SSA (Form 5500)

7i 4

8 Benefits provided under the plan (complete 8a and 8b, as applicable)

a  Pension benefits (check this box if the plan provides pension benefits and enter the applicable pension feature codes from the List of Plan Characteristics Codes printed in the instructions): 1A 1G

b  Welfare benefits (check this box if the plan provides welfare benefits and enter the applicable welfare feature codes from the List of Plan Characteristics Codes printed in the instructions):

9a Plan funding arrangement (check all that apply)

- (1)  Insurance
- (2)  Code section 412(i) insurance contracts
- (3)  Trust
- (4)  General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- (1)  Insurance
- (2)  Code section 412(i) insurance contracts
- (3)  Trust
- (4)  General assets of the sponsor



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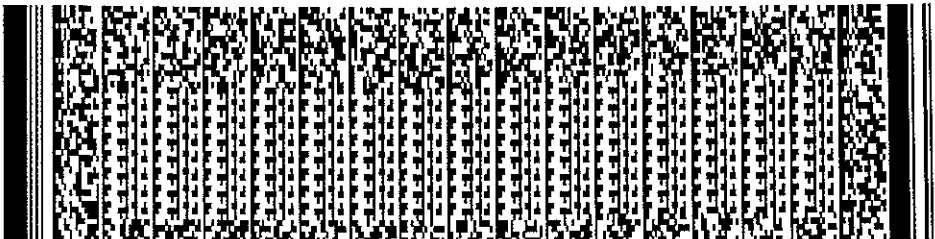
**10** Schedules attached (Check all applicable boxes and, where indicated, enter the number attached. See instructions.)

**a Pension Benefit Schedules**

- (1)  R (Retirement Plan Information)
- (2)  B (Actuarial Information)
- (3)  E (ESOP Annual Information)
- (4)  SSA (Separated Vested Participant Information)

**b Financial Schedules**

- (1)  H (Financial Information)
- (2)  I (Financial Information -- Small Plan)
- (3)  A (Insurance Information)
- (4)  C (Service Provider Information)
- (5)  D (DFE/Participating Plan Information)
- (6)  G (Financial Transaction Schedules)



0 2 0 7 3 2 0 3 0 H





**SCHEDULE B  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service  
Department of Labor  
Employee Benefits Security  
Administration

Pension Benefit Guaranty Corporation

**Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974, referred to as ERISA, except when attached to Form 5500-EZ and, in all cases, under section 6059(a) of the Internal Revenue Code, referred to as the Code.

- ▶ Attach to Form 5500 or 5500-EZ if applicable.
- ▶ See separate instructions.

Official Use Only

OMB No. 1210-0110

**2007**

This Form is Open to Public Inspection (except when attached to Form 5500-EZ).

For calendar plan year 2007 or fiscal plan year beginning 07/01/2007 and ending 06/30/2008

▶ Round off amounts to nearest dollar.

▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan COLUMBIA UNIVERSITY RETIREMENT PLAN FOR BUILDING		<b>B</b> Three-digit plan number ... ▶ <u>007</u>	
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ TRUSTEES OF COLUMBIA UNIVERSITY		<b>D</b> Employer Identification Number <u>13-5598093</u>	
<b>E</b> Type of plan: (1) <input type="checkbox"/> Multiemployer (2) <input checked="" type="checkbox"/> Single-employer (3) <input type="checkbox"/> Multiple-employer		<b>F</b> <input type="checkbox"/> 100 or fewer participants in prior plan year	

**Part I Basic Information** (To be completed by all plans)

**1a** Enter the actuarial valuation date: Month 07 Day 01 Year 2007

**b** Assets:

(1) Current value of assets .....	<b>b(1)</b>	<u>18001683</u>
(2) Actuarial value of assets for funding standard account .....	<b>b(2)</b>	<u>18001683</u>
<b>c</b> (1) Accrued liability for plans using immediate gain methods .....	<b>c(1)</b>	<u>14708851</u>
(2) Information for plans using spread gain methods:		
(a) Unfunded liability for methods with bases .....	<b>c(2)(a)</b>	
(b) Accrued liability under entry age normal method .....	<b>c(2)(b)</b>	
(c) Normal cost under entry age normal method .....	<b>c(2)(c)</b>	

**Statement by Enrolled Actuary** (see instructions before signing):

To the best of my knowledge, the information supplied in this schedule and on the accompanying schedules, statements, and attachments, if any, is complete and accurate, and in my opinion each assumption, used in combination, represents my best estimate of anticipated experience under the plan. Furthermore, in the case of a plan other than a multiemployer plan, each assumption used (a) is reasonable (taking into account the experience of the plan and reasonable expectations) or (b) would, in the aggregate, result in a total contribution equivalent to that which would be determined if each such assumption were reasonable; in the case of a multiemployer plan, the assumptions used, in the aggregate, are reasonable (taking into account the experience of the plan and reasonable expectations).

**SIGN HERE**

*Melissa L. Nicholas*

Signature of actuary

MELISSA L. NICHOLAS, F.S.A., E.A.

Type or print name of actuary

TOWERS PERRIN

Firm name

335 MADISON AVENUE  
NEW YORK

NY

10017-4605

Address of the firm

3/20/09

Date

**G**

08-06903

Most recent enrollment number

212-309-5516

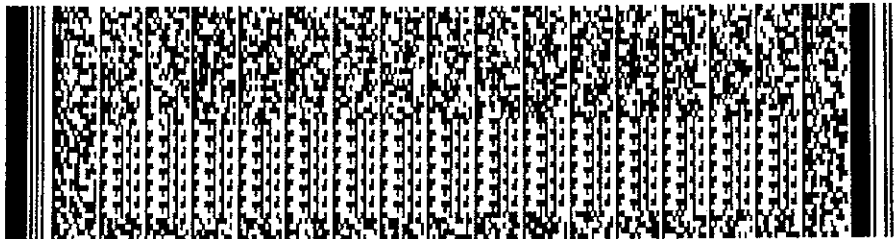
Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions.

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-EZ.

v10.1

Schedule B (Form 5500) 2007





- 5 Actuarial cost method used as the basis for this plan year's funding standard account computation:
- a  Attained age normal      b  Entry age normal      c  Accrued benefit (unit credit)
- d  Aggregate      e  Frozen initial liability      f  Individual level premium
- g  Individual aggregate      h  Other (specify) \_\_\_\_\_
- i Has a change been made in funding method for this plan year? .....  Yes  No
- j If line i is "Yes," was the change made pursuant to Revenue Procedure 2000-40? .....  Yes  No
- k If line i is "Yes," and line j is "No" enter the date of the ruling letter (individual or class) approving the change in funding method ..... Month      Day      Year

6 Checklist of certain actuarial assumptions:

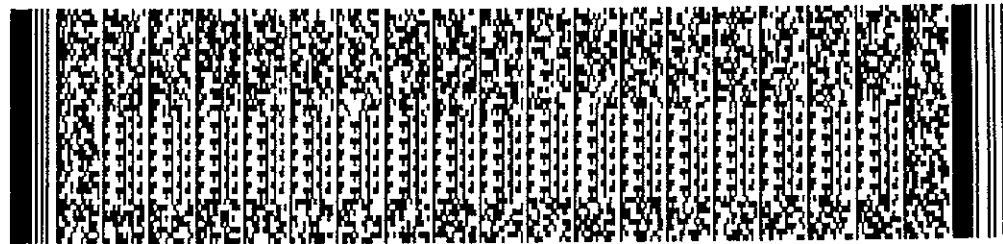
a Interest rate for "RPA '94" current liability .....	6a	5.83 %	<input type="checkbox"/> N/A
b Weighted average retirement age .....	6b	64	<input type="checkbox"/> N/A
c Rates specified in insurance or annuity contracts ... <input type="checkbox"/> N/A	6c	Pre-retirement: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No      Post-retirement: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A
d Mortality table code for valuation purposes:	d(1)	A	
(1) Males .....	d(2)	A	
(2) Females .....	e	8.00 %	<input type="checkbox"/> N/A
e Valuation liability interest rate .....	f	0.0 %	<input type="checkbox"/> N/A
f Expense loading .....			
g Annual withdrawal rates:			
(1) Age 25 .....	g(1)	Male: 49.60 %      Female: 49.60 %	
(2) Age 40 .....	g(2)	Male: 23.80 %      Female: 23.80 %	
(3) Age 55 .....	g(3)	Male: 9.60 %      Female: 9.60 %	
h Salary scale .....	h	5.00 %	<input type="checkbox"/> N/A
i Estimated investment return on actuarial value of assets for year ending on the valuation date .....	6i	13.7 %	
j Estimated investment return on current value of assets for year ending on the valuation date .....	6j	13.7 %	

7 New amortization bases established in the current plan year:

(1) Type of Base	(2) Initial Balance	(3) Amortization Charge/Credit
1	-81997	-19015
3	9	1

8 Miscellaneous information:

a If a waiver of a funding deficiency or an extension of an amortization period has been approved for this plan year, enter the date of the ruling letter granting the approval ..... Month      Day      Year



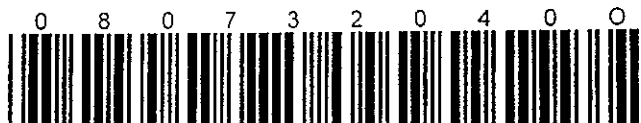
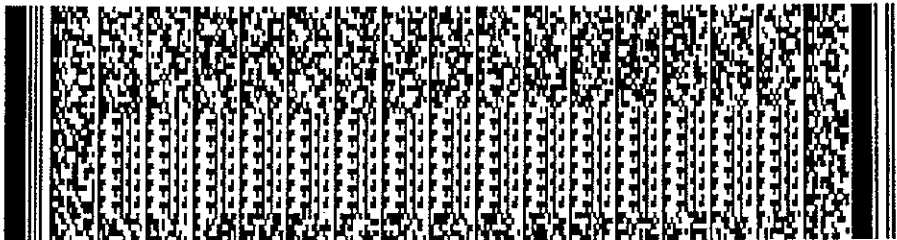
0 8 0 7 3 2 0 3 0 N

**8b** If one or more alternative methods or rules (as listed in the instructions) were used for this plan year, enter the appropriate code in accordance with the instructions ▶ \_\_\_\_\_

**c** Is the plan required to provide a Schedule of Active Participant Data? (see instructions) If "Yes," attach schedule. . . . .  Yes  No

9 Funding standard account statement for this plan year:			
<b>Charges to funding standard account:</b>			
<b>a</b>	Prior year funding deficiency, if any . . . . .	9a	0
<b>b</b>	Employer's normal cost for plan year as of valuation date . . . . .	9b	378437
<b>c</b>	Amortization charges as of valuation date:		
	Outstanding Balance		
(1)	All bases except funding waivers . . . . . ▶ (\$ 994376 )	c(1)	205210
(2)	Funding waivers . . . . . ▶ (\$ 0 )	c(2)	0
<b>d</b>	Interest as applicable on lines 9a, 9b, and 9c . . . . .	9d	46692
<b>e</b>	Additional interest charge due to late quarterly contributions, if applicable . . . . .	9e	0
<b>f</b>	Adjusted additional funding charge from Part II, line 12q, if applicable . . . . . <input type="checkbox"/> N/A	9f	0
<b>g</b>	Total charges. Add lines 9a through 9f . . . . .	9g	630339
<b>Credits to funding standard account:</b>			
<b>h</b>	Prior year credit balance, if any . . . . .	9h	4205211
<b>i</b>	Employer contributions. Total from column (b) of line 3. . . . .	9i	70000
	Outstanding Balance		
<b>j</b>	Amortization credits as of valuation date . . . . . ▶ (\$ 81997 )	9j	19015
<b>k</b>	Interest as applicable to end of plan year on lines 9h, 9i, and 9j . . . . .	9k	337938
<b>l</b>	Full funding limitation (FFL) and credits		
(1)	ERISA FFL (accrued liability FFL). . . . .	l(1)	1394081
(2)	"RPA '94" override (90% current liability FFL). . . . .	l(2)	0
(3)	FFL credit . . . . .	l(3)	0
<b>m</b>	(1) Waived funding deficiency . . . . .	m(1)	0
	(2) Other credits . . . . .	m(2)	0
<b>n</b>	Total credits. Add lines 9h through 9k, 9l(3), 9m(1), and 9m(2) . . . . .	9n	4632164
<b>o</b>	Credit balance: If line 9n is greater than line 9g, enter the difference . . . . .	9o	4001825
<b>p</b>	Funding deficiency: If line 9g is greater than line 9n, enter the difference . . . . .	9p	0
<b>Reconciliation account:</b>			
<b>q</b>	Current year's accumulated reconciliation account:		
(1)	Due to additional funding charges as of the beginning of the plan year . . . . .	q(1)	0
(2)	Due to additional interest charges as of the beginning of the plan year . . . . .	q(2)	0
(3)	Due to waived funding deficiencies:		
(a)	Reconciliation outstanding balance as of valuation date . . . . .	q(3)(a)	0
(b)	Reconciliation amount. Line 9c(2) balance minus line 9q(3)(a) . . . . .	q(3)(b)	0
(4)	Total as of valuation date . . . . . ▶	q(4)	0
<b>10</b>	Contribution necessary to avoid an accumulated funding deficiency. Enter the amount in line 9p or the amount required under the alternative funding standard account if applicable . . . . .	10	0

**11** Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions . . . . .  Yes  No



**Part II Additional Information for Certain Plans Other Than Multiemployer Plans**

Please see **Who Must File** in the Schedule B instructions to determine if you must complete Part II.

**12 Additional required funding charge (see instructions):**

**a** Enter "Gateway %." Divide line 1b(2) by line 1d(2)(c) and multiply by 100.

If line 12a is at least 90%, go to line 12q and enter -0-.

If line 12a is less than 80%, go to line 12b.

If line 12a is at least 80% (but less than 90%), see instructions and, if applicable, go to line 12q

and enter -0-. Otherwise, go to line 12b.

**b** "RPA '94" current liability. Enter line 1d(2)(a)

**c** Adjusted value of assets (see instructions)

**d** Funded current liability percentage. Divide line 12c by 12b and multiply by 100.

**e** Unfunded current liability. Subtract line 12c from line 12b.

**f** Liability attributable to any unpredictable contingent event benefit

**g** Outstanding balance of unfunded old liability

**h** Unfunded new liability. Subtract the total of lines 12f and 12g from line 12e. Enter -0- if negative

**i** Unfunded new liability amount ( \_\_\_\_\_ % of line 12h)

**j** Unfunded old liability amount

**k** Deficit reduction contribution. Add lines 12i, 12j, and 1d(2)(b).

**l** Net charges in funding standard account used to offset the deficit reduction contribution. Enter

a negative number if less than zero.

**m Unpredictable contingent event amount:**

(1) Benefits paid during year attributable to unpredictable contingent event

(2) Unfunded current liability percentage. Subtract the percentage

on line 12d from 100%.

(3) Enter the product of lines 12m(1) and 12m(2)

(4) Amortization of all unpredictable contingent event liabilities

(5) "RPA '94" additional amount (see instructions).

(6) Enter the greatest of lines 12m(3), 12m(4), or 12m(5).

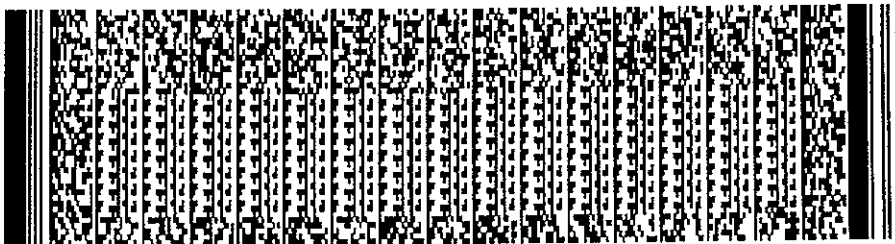
**n** Preliminary additional funding charge: Enter the excess of line 12k over line 12l (if any), plus line 12m(6), adjusted to end of year with interest

**o** Contributions needed to increase current liability percentage to 100% (see instructions)

**p** Additional funding charge prior to adjustment: Enter the lesser of line 12n or 12o

**q** Adjusted additional funding charge. ( \_\_\_\_\_ .0 % of line 12p)

12a	100.3 %
12b	
12c	
12d	%
12e	
12f	
12g	
12h	
12i	
12j	
12k	
12l	
m(1)	
m(2)	%
m(3)	
m(4)	
m(5)	
m(6)	
12n	
12o	
12p	
12q	0



## Actuarial Assumptions and Methods

	<b>Pension Cost</b>	<b>Contributions</b>
<b>Economic Assumptions</b>		
Discount rate	6.35%	8.00%
Return on assets	8.00%	N/A
Current liability interest rate:		
▶ Highest allowable	N/A	5.83%
▶ Selected	N/A	5.83%
Annual rates of increase		
▶ Salaries:		
– Weighted average	5.00%	5.00%
▶ Statutory limits on compensation and benefits	3.50%	N/A

### Demographic and Other Assumptions

Mortality for pension cost and contributions:

- ▶ Healthy                      RP-2000 Combined Healthy Blue Collar projected to 2015, Scale AA
- ▶ Disabled                     Disabled Mortality of Revenue Ruling 96-7

Mortality for current liability:

- ▶ Healthy                      Separate rates for non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments, projected to 2022 using Scale AA) and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected to 2014 using Scale AA).

- ▶ Disabled                     Disabled Mortality of Revenue Ruling 96-7

Termination

Rates varying by age and service

Sample rates after three years of service (higher rates apply if fewer than three years of service):

<i>Age</i>		
25	40	55
24.8%	11.9%	4.8%

Disability

Rates varying by age  
 Sample rates:

Age		
25	40	55
.03%	.04%	.45%

Retirement

Age	Rate
55-59	2%
60-61	5%
62	20%
63-64	10%
65	50%
66-69	30%
70	100%

Benefit commencement date:

- ▶ Preretirement death benefit    The later of the death of the active participant or the date the participant would have attained age 55
  - ▶ Deferred vested benefit        The later of age 65 or termination of employment
  - ▶ Disability benefit                Upon disablement
  - ▶ Retirement benefit                Upon retirement from employment
- Form of payment                    Life annuity if single
- Percent married                    80% of males and females
- Spouse age                         Wife two years younger than husband
- Valuation pay                        Prior year's pensionable earnings adjusted for a half year anticipated salary increase

Administrative expense:

- ▶ Pension cost                      Return on asset assumption is net of any expenses paid by the trust.
  - ▶ Contributions                      Discount rate is chosen to be net of expenses paid by the trust.
- Loadings                              None

Cash flow for pension cost purposes:

- ▶ Amount and timing of contributions    Contributions are made on the last day required to meet quarterly and minimum funding requirements.
- ▶ Timing of benefit payments    Annuity payments are payable monthly and lump sum payments are payable on date of decrement.

**Methods**

Pension cost:

- ▶ Measurement date                      Fiscal year-end
- ▶ Service cost and projected benefit obligation                      Projected unit credit
- ▶ Market-related value of assets                      The fair value of assets on the measurement date, less the following percentages of experience gains and losses on fair value of assets:
  - ▶ 80% of the first preceding 12 months
  - ▶ 60% of the second preceding 12 months
  - ▶ 40% of the third preceding 12 months
  - ▶ 20% of the fourth preceding 12 months
- ▶ Amortization of unrecognized amounts:
  - Prior service cost (credit)                      Increase in PBO resulting from a plan amendment is amortized on a straight-line basis over the expected average remaining service of active participants expected to benefit under the plan. Decrease in PBO first reduces any unrecognized prior service cost; any remaining amount is amortized on a straight-line basis as described above.
  - Net loss (gain)                      Net loss (gain) in excess of 10% of the greater of PBO or the market-related value of assets is amortized on a straight-line basis over the expected average remaining service of active participants expected to benefit under the plan.

Contributions:

- ▶ Valuation date                      First day of plan year
- ▶ Normal cost and actuarial accrued liability                      Projected unit credit
- ▶ Actuarial value of assets                      Equal to fair value plus contributions receivable
- ▶ Funding policy                      The University's funding policy is to contribute an amount at least equal to the minimum required contribution under ERISA. Columbia University may increase its contribution above the minimum, if appropriate to its cash position and the plan's funded status.

**Benefits Not Valued**

All benefits described in the Plan Provisions section of this report were valued.

### **Change in Assumptions and Methods Since Prior Valuation**

Pension cost	The discount rate for benefit obligations was changed from 6.25% to 6.35% and the salary increase assumption was changed from 5.50% to 5.00%.
Contributions	The current liability interest rate was changed from 5.77% to 5.83%. These rates are within the permissible ranges for these calculations.  The required mortality table used to calculate current liability was changed from 1983 GAM to RP-2000 (separate tables of rates for non-annuitants and annuitants) to comply with IRS regulations issued in 2007.

### **Data Sources**

Towers Perrin used asset data supplied and participant data the University supplied. Columbia University furnished the date and amount of the 2006 contribution that was paid in 2008, and accrued pension cost as of June 30, 2007. Data were reviewed for reasonableness and consistency, but no audit was performed. Assumptions or estimates were made by the Towers Perrin actuaries when data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

## Plan Provisions

Plan Effective Date	1/1/1976
Last Change Effective	6/1/2002
Next Change Effective	N/A
Type of Plan	Career Pay.
Normal Form	Life Annuity if single; 50% Joint and Survivor if married.
Participation Service	From age 21 and Date of Hire if works $\geq$ 1,000 hours in first year.
Credited Service	From Date of Participation.
Vesting Service	All University service from Date of Hire.
Pension Earnings	Aggregate compensation, excluding overtime.
Accrued Benefit	1.75% of compensation for each year of Credited Service.

### ----Earliest Eligibility----

Benefit	Age	Vest Svc	Description
Normal Retirement			
▶ If hired by December 31, 1987	65		Accrued Benefit payable immediately
▶ If hired after December 31, 1987	65	5	Accrued Benefit payable immediately
Early	55	5	Accrued Benefit payable unreduced at 65, reduced 6.667% for each year to 60, 3.333% to 55
Postponed	> 65		Accrued Benefit payable immediately
Vesting		5	Accrued Benefit payable unreduced at 65, reduced 6.667% for each year to 60, 3.333% to 55
Disability	55	15	Accrued Benefit payable immediately

Pre-Retirement Death  
(Surviving Spouse)

Die with: 5

Reduced 50% joint and survivor early retirement benefit payable to spouse only. If participant attained age  $\geq 55$ , payable immediately. If not, payable in year participant would have attained age 55.

### **Future Plan Changes**

No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions. Towers Perrin is not aware of any future plan changes which are required to be reflected other than scheduled pension increases contained in the Collective Bargaining Agreement.

### **Changes in Benefits Valued Since Prior Year**

There have been no changes in benefits valued since the prior year other than increases in statutory pay and benefit limits

**Columbia University Retirement Plan**  
**Building and Maintenance Employees of Columbia University**  
**EIN: 13-5598093 PN: 007**  
**Attachment to 2007 Schedule B (Form 5500)**  
**Line 6(b) - Description of Weighted Average Retirement Age**

The weighted average retirement age of 64 is calculated assuming a sample population of 1,000 lives currently age 55. It is weighted based on the expected number of retirements at each age. The steps of the calculation are summarized below:

(1)	(2)	(3)	(4)	(5)
Age	Exposure	Retirement Rate Decrement	Number Retired at Age (2) * (3)	(1) * (4)
55	1,000	2%	20	1,100
56	980	2%	20	1,120
57	960	2%	19	1,083
58	941	2%	19	1,102
59	922	2%	18	1,062
60	904	5%	45	2,700
61	859	5%	43	2,623
62	816	20%	163	10,106
63	653	10%	65	4,095
64	588	10%	59	3,776
65	529	50%	265	17,225
66	264	30%	79	5,214
67	185	30%	56	3,752
68	129	30%	39	2,652
69	90	30%	27	1,863
70	63	100%	63	<u>4,410</u>
				63,883

Weighted Average Age at Retirement:  $63,883 / 1,000 = 64$

Submitted at:		Schedule of Active Participant Data									
Client:		Total Years of Credited Service									
Assignment Version:		<1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
2008-02-14 10:07	Columbia University										
VALPENS2007	VALPENS2007										
Plan Version:	Maintenance										
Valuation Date:	7/1/2007										
Usage:	ERISA										
ValControl:	Statutory Changes										
Break:	Total										
Average Age:	47										
Average Service:	12.6										
Attained Age											
<25	Count	1	0	0	0	0	0	0	0	0	0
25 to 29	Count	6	10	2	0	0	0	0	0	0	0
30 to 34	Count	0	8	5	2	0	0	0	0	0	0
35 to 39	Count	3	10	7	8	6	0	0	0	0	0
40 to 44	Count	5	7	8	6	4	0	0	0	0	0
45 to 49	Count	2	9	8	12	7	0	0	0	0	0
50 to 54	Count	1	7	4	9	10	4	2	0	0	0
55 to 59	Count	0	0	3	4	7	1	7	0	0	0
60 to 64	Count	0	0	0	2	3	2	6	3	2	0
65 to 69	Count	0	0	2	2	1	1	0	1	0	0
70 & up	Count	0	0	0	1	0	0	0	0	0	1



Columbia University Retirement Plan  
 Building and Maintenance Employees of Columbia University  
 EIN: 13-5598093 PN: 007  
 Attachment to 2007 Schedule B (Form 5500)  
 Line 9c and 9j – Schedule of Funding Standard Account Bases

Submitted at:	03/17/2008 11:15				
Client:	Columbia University				
Assignment Version:	VALPENS2007Final				
Plan Version:	Building and Maintenance Retirement Plan				
Valuation Date:	7/1/2007				
Prior Valuation Date	7/1/2006				
Next Valuation Date	7/1/2008				
<b>Amortization Record in Support of Funding Standard Account for the Plan Year</b>					
Plan Year period:	7/1/2007 through 6/30/2008				
Tax Year period:	7/1/2007 through 6/30/2008				
Column Type:	With Statutory Change 2				
	Initial Amount	Date of First Charge or Credit	Remaining Period	Outstanding Balance Beginning of Year	Amortization Charge or Credit
<b>1. Amortization Charges</b>					
2005 Actuarial Loss	530,732	7/1/2006	4.000	440,265	123,079
2006 Assumption Change	595,187	7/1/2006	9.000	554,102	82,130
2007 Plan Change	9	7/1/2007	30.000	9	1
Total Amortization Charges				994,376	205,210
<b>2. Amortization Credits</b>					
2006 Actuarial Gain	81,997	7/1/2007	5.000	81,997	19,015
Total Amortization Credits				81,997	19,015
<b>3. Credit Balance/(Deficiency) as of Beginning of Plan Year</b>				4,205,211	
<b>4. Accumulated Reconciliation Account as of Beginning of Plan Year</b>				0	
<b>5. Balance Test</b>				(3,292,832)	
<b>6. Unfunded Actuarial Accrued Liability as of Beginning of Plan Year</b>				(3,292,832)	

The current liability interest rate was changed from 5.77% to 5.83% to reflect the change in the acceptable range of rates upon which the current liability was based according to legal requirements.

The required mortality table used to calculate current liability was changed from 1983 GAM to RP-2000 (separate rates for non-annuitants based on RP-2000 "Employees" table without collar or amount adjustments, projected to 2022 using Scale AA and annuitants based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected to 2014 using Scale AA) to comply with IRS regulations issued in 2007.

**SCHEDULE C  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service  
Department of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation

**Service Provider Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974.

▶ File as an attachment to Form 5500.

Official Use Only

OMB No. 1210-0110

**2007**

**This Form is Open to  
Public Inspection.**

For calendar plan year 2007 or fiscal plan year beginning 07/01/2007 and ending 06/30/2008

<b>A</b> Name of plan COLUMBIA UNIVERSITY RETIREMENT PLAN FOR BUILDING AND	<b>B</b> Three-digit plan number ▶ <u>007</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 TRUSTEES OF COLUMBIA UNIVERSITY	<b>D</b> Employer Identification Number <u>13-5598093</u>

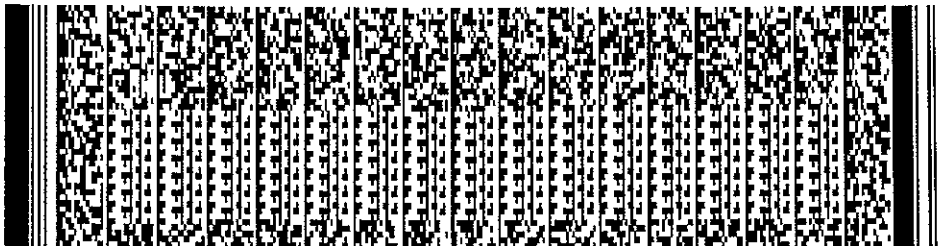
**Part 1 Service Provider Information (see instructions)**

**1** Enter the total dollar amount of compensation paid by the plan to all persons, other than those listed below, who received compensation during the plan year: ..... **1**

**2** On the first item below list the contract administrator, if any, as defined in the instructions. On the other items, list service providers in descending order of the compensation they received for the services rendered during the plan year. List only the top 40. 103-12 IEs should enter N/A in (c) and (d).

(a) Name	(b) Employer identification number (see instructions)	(c) Official plan position	(d) Relationship to employer, employee organization, or person known to be a party-in-interest	(e) Gross salary or allowances paid by plan	(f) Fees and commissions paid by plan	(g) Nature of service code(s) (see instructions)
		Contract administrator				12
TOWERS PERRIN	23-1159360	ACTUARIAL				
NONE					44067	11

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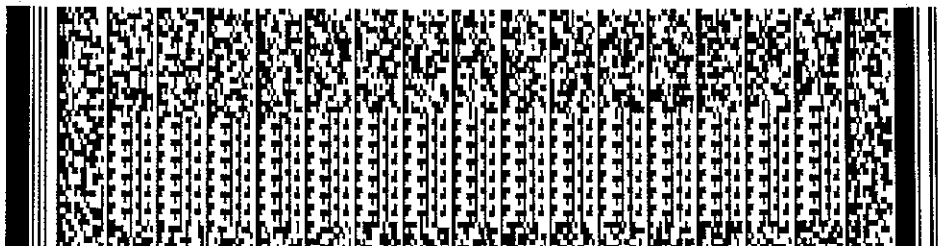
1 0 0 7 3 2 0 1 0 E



<b>(a) Name</b>		<b>(b) Employer identification number (see instructions)</b>	<b>(c) Official plan position</b>	
STATE STREET GLOBAL ADVISORS		04-1867445	INVESTMENT MANAGEMENT	
<b>(d) Relationship to employer, employee organization, or person known to be a party-in-interest</b>	<b>(e) Gross salary or allowances paid by plan</b>	<b>(f) Fees and commissions paid by plan</b>	<b>(g) Nature of service code(s) (see instructions)</b>	
NONE	0	31509	21	

<b>(a) Name</b>		<b>(b) Employer identification number (see instructions)</b>	<b>(c) Official plan position</b>	
SAVITZ		23-1700844	CONSULTING	
<b>(d) Relationship to employer, employee organization, or person known to be a party-in-interest</b>	<b>(e) Gross salary or allowances paid by plan</b>	<b>(f) Fees and commissions paid by plan</b>	<b>(g) Nature of service code(s) (see instructions)</b>	
NONE	0	8665	17	

<b>(a) Name</b>		<b>(b) Employer identification number (see instructions)</b>	<b>(c) Official plan position</b>	
<b>(d) Relationship to employer, employee organization, or person known to be a party-in-interest</b>	<b>(e) Gross salary or allowances paid by plan</b>	<b>(f) Fees and commissions paid by plan</b>	<b>(g) Nature of service code(s) (see instructions)</b>	



1 0 0 7 3 2 0 2 0 F

**Part II Termination Information on Accountants and Enrolled Actuaries (see instructions)**

(a) Name \_\_\_\_\_ (b) EIN \_\_\_\_\_

(c) Position \_\_\_\_\_

(d) Address \_\_\_\_\_

(e) Telephone No. \_\_\_\_\_

Explanation: \_\_\_\_\_

\_\_\_\_\_

(a) Name \_\_\_\_\_ (b) EIN \_\_\_\_\_

(c) Position \_\_\_\_\_

(d) Address \_\_\_\_\_

(e) Telephone No. \_\_\_\_\_

Explanation: \_\_\_\_\_

\_\_\_\_\_

(a) Name \_\_\_\_\_ (b) EIN \_\_\_\_\_

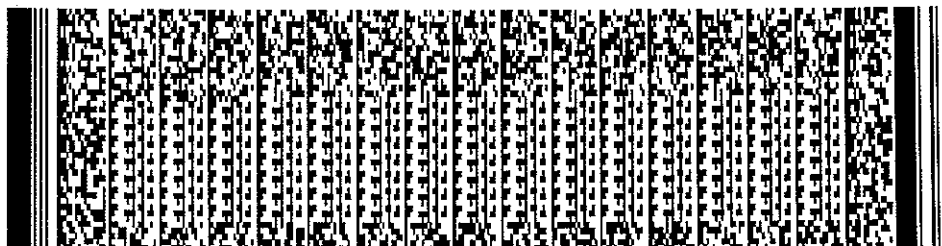
(c) Position \_\_\_\_\_

(d) Address \_\_\_\_\_

(e) Telephone No. \_\_\_\_\_

Explanation: \_\_\_\_\_

\_\_\_\_\_



**SCHEDULE D  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

**DFE/Participating Plan Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

► **File as an attachment to Form 5500.**

Official Use Only

OMB No. 1210-0110

**2007**

**This Form is Open to  
Public Inspection.**

For calendar plan year 2007 or fiscal plan year beginning 07/01/2007 and ending 06/30/2008

<b>A</b> Name of plan or DFE COLUMBIA UNIVERSITY RETIREMENT PLAN FOR BUILDING AND	<b>B</b> Three-digit plan number	007
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 TRUSTEES OF COLUMBIA UNIVERSITY	<b>D</b> Employer Identification Number 13-5598093	

**Part 1 Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**

(a) Name of MTIA, CCT, PSA, or 103-12IE BALANCED GROWTH INDEX SL FUND

(b) Name of sponsor of entity listed in (a) STATE STREET BANK AND TRUST COMPANY

(c) EIN-PN 04-0025081-050 (d) Entity code C (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12IE at end of year (see instructions) 16398839

(a) Name of MTIA, CCT, PSA, or 103-12IE \_\_\_\_\_

(b) Name of sponsor of entity listed in (a) \_\_\_\_\_

(c) EIN-PN \_\_\_\_\_ (d) Entity code \_\_\_\_\_ (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12IE at end of year (see instructions) \_\_\_\_\_

(a) Name of MTIA, CCT, PSA, or 103-12IE \_\_\_\_\_

(b) Name of sponsor of entity listed in (a) \_\_\_\_\_

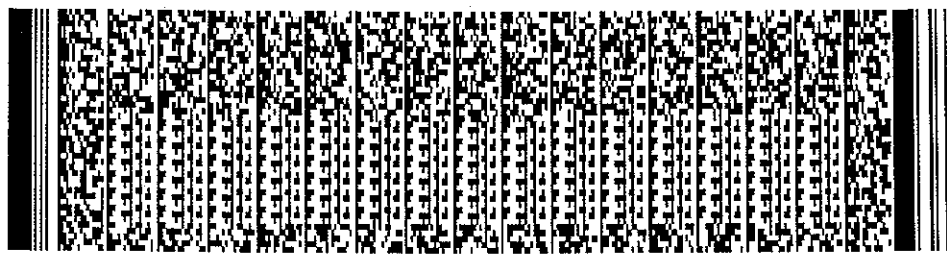
(c) EIN-PN \_\_\_\_\_ (d) Entity code \_\_\_\_\_ (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12IE at end of year (see instructions) \_\_\_\_\_

(a) Name of MTIA, CCT, PSA, or 103-12IE \_\_\_\_\_

(b) Name of sponsor of entity listed in (a) \_\_\_\_\_

(c) EIN-PN \_\_\_\_\_ (d) Entity code \_\_\_\_\_ (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12IE at end of year (see instructions) \_\_\_\_\_

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(a) Name of MTIA, CCT, PSA, or 103-12IE \_\_\_\_\_

(b) Name of sponsor of entity listed in (a) \_\_\_\_\_

(c) EIN-PN \_\_\_\_\_ (d) Entity code \_\_\_\_\_ (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12IE at end of year (see instructions) \_\_\_\_\_

(a) Name of MTIA, CCT, PSA, or 103-12IE \_\_\_\_\_

(b) Name of sponsor of entity listed in (a) \_\_\_\_\_

(c) EIN-PN \_\_\_\_\_ (d) Entity code \_\_\_\_\_ (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12IE at end of year (see instructions) \_\_\_\_\_

(a) Name of MTIA, CCT, PSA, or 103-12IE \_\_\_\_\_

(b) Name of sponsor of entity listed in (a) \_\_\_\_\_

(c) EIN-PN \_\_\_\_\_ (d) Entity code \_\_\_\_\_ (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12IE at end of year (see instructions) \_\_\_\_\_

(a) Name of MTIA, CCT, PSA, or 103-12IE \_\_\_\_\_

(b) Name of sponsor of entity listed in (a) \_\_\_\_\_

(c) EIN-PN \_\_\_\_\_ (d) Entity code \_\_\_\_\_ (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12IE at end of year (see instructions) \_\_\_\_\_

(a) Name of MTIA, CCT, PSA, or 103-12IE \_\_\_\_\_

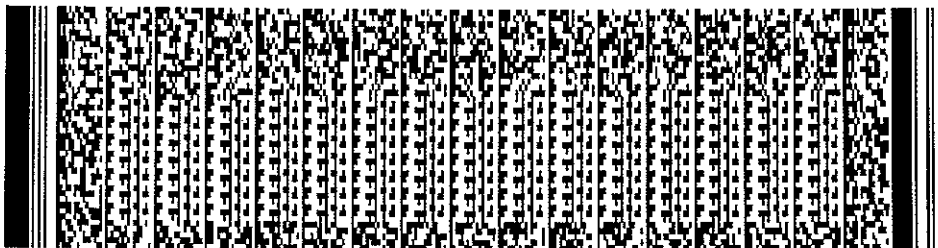
(b) Name of sponsor of entity listed in (a) \_\_\_\_\_

(c) EIN-PN \_\_\_\_\_ (d) Entity code \_\_\_\_\_ (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12IE at end of year (see instructions) \_\_\_\_\_

(a) Name of MTIA, CCT, PSA, or 103-12IE \_\_\_\_\_

(b) Name of sponsor of entity listed in (a) \_\_\_\_\_

(c) EIN-PN \_\_\_\_\_ (d) Entity code \_\_\_\_\_ (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12IE at end of year (see instructions) \_\_\_\_\_



1 2 0 7 3 2 0 2 0 H



**Part I** Information on Participating Plans (to be completed by DFEs)

(a) Plan name \_\_\_\_\_

(b) Name of plan sponsor \_\_\_\_\_ (c) EIN-PN \_\_\_\_\_

(a) Plan name \_\_\_\_\_

(b) Name of plan sponsor \_\_\_\_\_ (c) EIN-PN \_\_\_\_\_

(a) Plan name \_\_\_\_\_

(b) Name of plan sponsor \_\_\_\_\_ (c) EIN-PN \_\_\_\_\_

(a) Plan name \_\_\_\_\_

(b) Name of plan sponsor \_\_\_\_\_ (c) EIN-PN \_\_\_\_\_

(a) Plan name \_\_\_\_\_

(b) Name of plan sponsor \_\_\_\_\_ (c) EIN-PN \_\_\_\_\_

(a) Plan name \_\_\_\_\_

(b) Name of plan sponsor \_\_\_\_\_ (c) EIN-PN \_\_\_\_\_

(a) Plan name \_\_\_\_\_

(b) Name of plan sponsor \_\_\_\_\_ (c) EIN-PN \_\_\_\_\_

(a) Plan name \_\_\_\_\_

(b) Name of plan sponsor \_\_\_\_\_ (c) EIN-PN \_\_\_\_\_



**SCHEDULE H  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security  
Administration

Pension Benefit Guaranty Corporation

**Financial Information**

This schedule is required to be filed under Section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

► **File as an attachment to Form 5500.**

Official Use Only

OMB No. 1210-0110

**2007**

**This Form is Open to  
Public Inspection.**

For calendar year 2007 or fiscal plan year beginning 07/01/2007 and ending 06/30/2008

**A** Name of plan  
COLUMBIA UNIVERSITY RETIREMENT PLAN FOR BUILDING AN

**B** Three-digit plan number 007

**C** Plan sponsor's name as shown on line 2a of Form 5500  
TRUSTEES OF COLUMBIA UNIVERSITY

**D** Employer Identification Number  
13-5598093

**Part I Asset and Liability Statement**

**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i; CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

<b>Assets</b>		(a) Beginning of Year	(b) End of Year
<b>a</b> Total noninterest-bearing cash	<b>a</b>		
<b>b</b> Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	<b>b(1)</b>	2500000	70000
(2) Participant contributions	<b>b(2)</b>		
(3) Other	<b>b(3)</b>		
<b>c</b> General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	<b>c(1)</b>		
(2) U.S. Government securities	<b>c(2)</b>		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	<b>c(3)(A)</b>		
(B) All other	<b>c(3)(B)</b>		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	<b>c(4)(A)</b>		
(B) Common	<b>c(4)(B)</b>		
(5) Partnership/joint venture interests	<b>c(5)</b>		
(6) Real estate (other than employer real property)	<b>c(6)</b>		
(7) Loans (other than to participants)	<b>c(7)</b>		
(8) Participant loans	<b>c(8)</b>		
(9) Value of interest in common/collective trusts	<b>c(9)</b>	15655444	16398839
(10) Value of interest in pooled separate accounts	<b>c(10)</b>		
(11) Value of interest in master trust investment accounts	<b>c(11)</b>		
(12) Value of interest in 103-12 investment entities	<b>c(12)</b>		
(13) Value of interest in registered investment companies (e.g., mutual funds)	<b>c(13)</b>		
(14) Value of funds held in insurance co. general account (unallocated contracts)	<b>c(14)</b>		
(15) Other	<b>c(15)</b>		

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. v10.1 Schedule H (Form 5500) 2007



1 8 0 7 3 2 0 1 0 M



		(a) Beginning of Year	(b) End of Year
<b>1d</b>	Employer-related investments:		
	(1) Employer securities .....	<b>d(1)</b>	
	(2) Employer real property .....	<b>d(2)</b>	
<b>e</b>	Buildings and other property used in plan operation .....	<b>e</b>	
<b>f</b>	Total assets (add all amounts in lines 1a through 1e) .....	<b>f</b>	18155444      16468839
<b>Liabilities</b>			
<b>g</b>	Benefit claims payable .....	<b>g</b>	
<b>h</b>	Operating payables .....	<b>h</b>	
<b>i</b>	Acquisition indebtedness .....	<b>i</b>	
<b>j</b>	Other liabilities .....	<b>j</b>	171678      102489
<b>k</b>	Total liabilities (add all amounts in lines 1g through 1j) .....	<b>k</b>	171678      102489
<b>Net Assets</b>			
<b>l</b>	Net assets (subtract line 1k from line 1f) .....	<b>l</b>	17983766      16366350

**Part II Income and Expense Statement**

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

		(a) Amount	(b) Total
<b>Income</b>			
<b>a</b>	<b>Contributions:</b>		
	(1) Received or receivable in cash from: (A) Employers .....	<b>a(1)(A)</b>	70000
	(B) Participants .....	<b>a(1)(B)</b>	
	(C) Others (including rollovers) .....	<b>a(1)(C)</b>	
	(2) Noncash contributions .....	<b>a(2)</b>	
	(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2) .....	<b>a(3)</b>	70000
<b>b</b>	<b>Earnings on investments:</b>		
	(1) Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit) .....	<b>b(1)(A)</b>	
	(B) U.S. Government securities .....	<b>b(1)(B)</b>	
	(C) Corporate debt instruments .....	<b>b(1)(C)</b>	
	(D) Loans (other than to participants) .....	<b>b(1)(D)</b>	
	(E) Participant loans .....	<b>b(1)(E)</b>	
	(F) Other .....	<b>b(1)(F)</b>	
	(G) Total interest. Add lines 2b(1)(A) through (F) .....	<b>b(1)(G)</b>	0
	(2) Dividends: (A) Preferred stock .....	<b>b(2)(A)</b>	
	(B) Common stock .....	<b>b(2)(B)</b>	
	(C) Total dividends. Add lines 2b(2)(A) and (B) .....	<b>b(2)(C)</b>	0
	(3) Rents .....	<b>b(3)</b>	
	(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds .....	<b>b(4)(A)</b>	
	(B) Aggregate carrying amount (see instructions) .....	<b>b(4)(B)</b>	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result .....	<b>b(4)(C)</b>	0



	(a) Amount	(b) Total
<b>2b</b> (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	b(5)(A)	
(B) Other	b(5)(B)	0
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	b(5)(C)	-680019
(6) Net investment gain (loss) from common/collective trusts	b(6)	
(7) Net investment gain (loss) from pooled separate accounts	b(7)	
(8) Net investment gain (loss) from master trust investment accounts	b(8)	
(9) Net investment gain (loss) from 103-12 investment entities	b(9)	
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	b(10)	
<b>c</b> Other income	c	-610019
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total	d	
<b>Expenses</b>		
<b>e</b> Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers	e(1) 923156	
(2) To insurance carriers for the provision of benefits	e(2)	
(3) Other	e(3)	
(4) Total benefit payments. Add lines 2e(1) through (3)	e(4)	923156
<b>f</b> Corrective distributions (see instructions)	f	
<b>g</b> Certain deemed distributions of participant loans (see instructions)	g	
<b>h</b> Interest expense	h	
<b>i</b> Administrative expenses: (1) Professional fees	i(1) 52732	
(2) Contract administrator fees	i(2)	
(3) Investment advisory and management fees	i(3) 31509	
(4) Other	i(4)	
(5) Total administrative expenses. Add lines 2i(1) through (4)	i(5)	84241
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total	j	1007397
<b>Net Income and Reconciliation</b>		
<b>k</b> Net income (loss) (subtract line 2j from line 2d)	k	-1617416
<b>l</b> Transfers of assets		
(1) To this plan	l(1)	
(2) From this plan	l(2)	

**Part III Accountant's Opinion**

- 3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.
- a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):  
 (1)  Unqualified (2)  Qualified (3)  Disclaimer (4)  Adverse
- b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?  Yes  No
- c** Enter the name and EIN of the accountant (or accounting firm) 13-4008324  
 PRICEWATERHOUSE COOPERS LLC
- d** The opinion of an independent qualified public accountant is **not attached** because:  
 (1)  this form is filed for a CCT, PSA or MTIA. (2)  it will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.



**Part IV Transactions During Plan Year**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, or 5. 103-12 IEs also do not complete 4j.

During the plan year:

	Yes	No	Amount
<b>a</b> Did the employer fail to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked)		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked)		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked on line 4d.)		X	
<b>e</b> Was this plan covered by a fidelity bond?	X		15000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements)	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements)	X		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If yes, enter the amount of any plan assets that reverted to the employer this year.  Yes  No Amount \_\_\_\_\_

**5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions).

**5b(1)** Name of plan(s)

**5b(2)** EIN(s)

**5b(3)** PN(s)

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**SCHEDULE R  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service  
Department of Labor  
Employee Benefits Security  
Administration

Pension Benefit Guaranty Corporation

**Retirement Plan Information**

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

► **File as an Attachment to Form 5500.**

Official Use Only

OMB No. 1210-0110

**2007**

**This Form is Open to  
Public Inspection.**

For calendar year 2007 or fiscal plan year beginning 07/01/2007 and ending 06/30/2008

<b>A</b> Name of plan COLUMBIA UNIVERSITY RETIREMENT PLAN FOR BUILDING AND	<b>B</b> Three-digit plan number 007
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 TRUSTEES OF COLUMBIA UNIVERSITY	<b>D</b> Employer Identification Number 13-5598093

**Part I Distributions**

All references to distributions relate only to payments of benefits during the plan year.

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions .....	<b>1</b>	\$	0
<b>2</b> Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits). <u>13-5598093</u> Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.			
<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	<b>3</b>		0

**Part II Funding Information** (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

**4** Is the plan administrator making an election under Code section 412(c)(8) or ERISA section 302(c)(8)?  Yes  No  N/A  
If the plan is a defined benefit plan, go to line 7.

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the ruling letter granting the waiver ..... ► Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_  
If you completed line 5, complete lines 3, 9, and 10 of Schedule B and do not complete the remainder of this schedule.

<b>6a</b> Enter the minimum required contribution for this plan year .....	<b>6a</b>	\$	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>	\$	
<b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) .....	<b>6c</b>	\$	

If you completed line 6c, skip lines 7 and 8 and complete line 9.

**7** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?  Yes  No  N/A

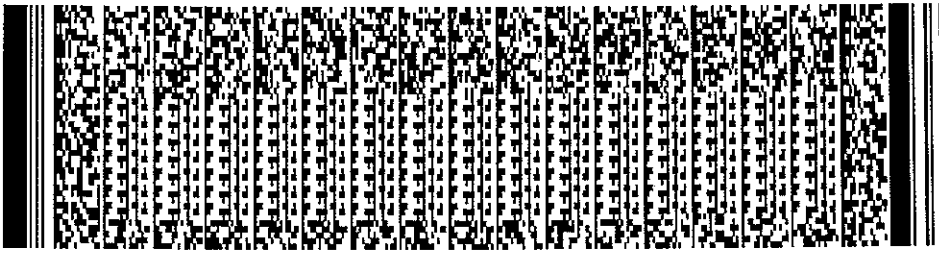
**Part III Amendments**

**8** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. (See instructions.) .....  Increase  Decrease  No

**Part IV Coverage (See instructions.)**

**9** Check the box for the test this plan used to satisfy the coverage requirements . . . .  the ratio percentage test  average benefit test

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. v10.1 Schedule R (Form 5500) 2007



**SCHEDULE SSA  
(Form 5500)**

**Annual Registration Statement Identifying Separated  
Participants With Deferred Vested Benefits**

Under Section 6057(a) of the Internal Revenue Code

▶ File as an attachment to Form 5500 unless box 1 is checked.

Department of the Treasury  
Internal Revenue Service

Official Use Only

OMB No. 1210-0110

**2007**

This Form is NOT Open  
to Public Inspection.

For calendar plan year 2007 or fiscal plan year beginning 07/01/2007 , and ending 06/30/2008 ,

<b>A</b> Name of plan COLUMBIA UNIVERSITY RETIREMENT PLAN FOR BUILDING AND	<b>B</b> Three-digit plan number ▶ <u>007</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 TRUSTEES OF COLUMBIA UNIVERSITY	<b>D</b> Employer Identification Number <u>13-5598093</u>

**1**  Check here if plan is a government, church or other plan that elects to voluntarily file Schedule SSA. If so, complete lines 2 through 3c, and the signature area.

**2** Plan sponsor's address (number, street, and room or suite no.) (If a P.O. box, see the instructions for line 2.)

City or town, state, and ZIP code

**3a** Name of plan administrator (if other than sponsor)

**3b** Administrator's EIN

**3c** Number, street, and room or suite no. (If a P.O. box, see the instructions for line 2.)

City or town, state, and ZIP code

Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.

 Signature of plan administrator ▶ \_\_\_\_\_

Phone number of plan administrator ▶ 212-870-2832 Date ▶ \_\_\_\_\_

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. v10.1 Schedule SSA (Form 5500) 2007

