

**ERRATA TO
SOLUTIONS FOR THE
2006 EA-2B EXAM**

Question 18: The first sentence of the solution is incorrect, and should read:

IRC section 415(b)(11) states that the IRC section 415(b) compensation limitation does not apply to a multiemployer plan.

Question 22: In the solution, the second paragraph should state that Smith is age 22 at hire, not 33.

Question 24: In the solution, the third sentence in the second paragraph should state that the profit sharing plan terminated one day before the effective date of the defined benefit plan, not one year.