

List of Items Requested

You received this compliance check because you are the sponsor of a qualified retirement plan under §401(a) in which assets were transferred to or from another qualified retirement plan, based on recent Form 5500 or Form 5310-A filings. To help us assess your plan's compliance with mergers and consolidations of plans or transfers of plan assets, please answer the following questions for the above plan year. You may attach any documents or additional information you believe will help us with our review.

Based on our information, it appears the Form 5310-A filed related to this merger, acquisition, or transfer of assets involved a money purchase pension plan (Defined Contribution Plan) to a successor plan. If this is accurate, please complete the following questions. If this is not accurate, identify the plans (including types) involved in the merger or acquisition, answer question #12 below and return your response. The appropriate Information Request will be sent to you.

Note:

An "Event" is the merger, acquisition, or transfer of plan assets in which your plan was involved. If the Event was a result of a merger or acquisition, a "Predecessor Plan" is a plan that terminates after assets are merged into a plan. A "Successor Plan" is the plan that survives after assets have been merged into a plan.

If the Event was a transfer of assets between two qualified retirement plans under §401(a) and both plans are active, please refer to the "Predecessor Plan" as the plan in which the assets were transferred from, and "Successor Plan" as the plan in which the assets were transferred to.

For questions 2 through 7, please refer to §414(l), and the applicable Treasury Regulations for further details.

For questions 8 through 12, please refer to §204(h) of ERISA.

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1. Provide the date of the Event. Were all plan sponsors involved in the Event related entities as defined under §414 and if so, did each plan sponsor involved in the Event file the Form 5310-A? If the answer is no, please provide an explanation, including which criteria you meet to not file the Form 5310-A.

In addition, if the plan sponsors involved in the Event are not related entities, please provide the taxpayer name, Employer Identification Number, plan name, plan number, and status of Form 5310-A filing (if known).

Date: _____

Form 5310-A for all plan sponsors involved in the Event: Yes No (Explanation)

Explanation:

2. Did the sum of the account balances in each plan equal the fair market value (determined as of the date of the Event) of the entire plan assets?

Yes No

3. Were the assets of each plan both combined to form the assets of the plan as merged?

Yes No

4. Immediately after the Event, did each participant in the merged plan have an account balance equal to the sum of the account balance(s) the participant had in the plan(s) immediately prior to the Event?

Yes No

5. As a result of the Event, were any account balances of a participant decreased?

Yes No

6. Were the withdrawal restrictions and optional forms of benefit (e.g., Qualified Joint Survivor Annuity) attributed to the money purchase pension plan assets maintained in the Successor plan?

Yes No

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7. Was the distribution commencement date provided in the money purchase pension plan maintained in the Successor plan for assets attributed to the money purchase pension plan?

Yes No

8. As a result of the Event, are the future benefits provided in the Successor Plan at a reduced rate when compared to the benefits provided by the Predecessor Plan?

Yes No

If the answer to question 8 is Yes, please answer questions 9-12. If the answer is No, please skip questions 9-12.

9. Was the §204(h) notice written in a manner designed to be understood by the average plan participant and did it provide sufficient information to allow applicable individuals to understand the effect of the plan amendment?

Yes No

10. What date was the the §204(h) notice provided to the participants?

11. Was the §204(h) notice provided to the following types of participants. Answer Yes, No, or N/A:

• Each participant affected by the amendment as well as any beneficiary so affected;

Yes No N/A

• Each alternate payee (designated by a QDRO) under the plan affected by the amendment;

Yes No N/A

• Any employee organization representing participants entitled to the notice; and

Yes No N/A

• Each employer who has an obligation to contribute under a multiemployer plan.

Yes No N/A

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12. Did the Predecessor Plan terminate as a result of the Event? If the answer is yes, please provide the date of termination for the money purchase pension plan.

Yes No

13. Please provide the name and contact information of someone knowledgeable of the plan's form and operations authorized to speak with us regarding this matter:

Name (please print) _____

Title _____

Phone number _____

Best time to call _____