

## List of Items Requested

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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 defined contribution [profit sharing, 401(k)] plan to a defined contribution 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 #13 below and return your response. The appropriate Information Request will be sent to you.

### Notes:

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 5, please refer to §414(l), and the applicable Treasury Regulations for further details.

For questions 6 through 9 (if applicable), please refer to §404(c), and the applicable Treasury Regulations for further details.

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:

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

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. Did the Predecessor plan have participant-directed accounts? Participant directed accounts track the amount of employer and employee dollars that are allocated to each participant account as well as the investment earnings and losses allocated to each participant account.

Yes  No

If the answer to question 5 is yes, please answer the following questions (6 – 9). If the answer is no, please skip questions 6-9.

6. Did the plan sponsor utilize transition period relief from §404(c), as provided by the Pension Protection Act, during the blackout period where the plan sponsor “maps” participant-directed accounts from one investment to another? If your answer is yes, please provide details showing the plan sponsor was eligible for the blackout period and mapping details.

Yes  No

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7. Did the plan sponsor provide written notice of the change in investments that compares the existing and new investments and a description of the default investments absent on participant elections prior to the investment mapping? If your answer is yes, please provide the date of the notice and the beginning date of mapping.

Yes       No

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8. Did any participant or beneficiary provide contrary investment selections prior to the effective date of the change? If the answer to this question is yes, were investments after the change similar in risk and return characteristics to the options prior to the change? Please explain.

Yes       No

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9. Did participants exercise independent control over their allocations prior to the change in investments?

Yes       No

10. 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 \_\_\_\_\_