

List of Items Requested

OMB No. 1545-1610

Plan benefit not provided: \$

You received this compliance check because our Form 5500-series return records for 2012 show you did not provide a plan benefit when it was due. See amount shown above from line 10f of your Form 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan, or line 4l of your Form 5500, Annual Return/Report of Employee Benefit Plan, Schedule H (Financial Information) or I (Financial Information-Small Plan).

Sponsors must operate their plan in accordance with Internal Revenue Code and other plan qualification requirements. This includes paying all benefits in full when they are due.

Questions

To help us assess your plan's compliance, please answer the following questions for the 2012 plan year. You may attach any documents or additional information you believe will help us with our review.

1. Did your plan fail to provide any benefit in full when due as shown on your Form 5500-series return:

- a. Yes, please continue to question 2
- b. No – please provide a copy of your filed amended Form 5500 series return and skip to the Identifying Information section

To amend your return, electronically file Form 5500 and Form 5500-SF using the Department of Labor (DOL) ERISA Filing Acceptance System (EFAST2) web-based filing system or through an EFAST2 approved vendor. For more information about retirement plans, see the IRS website at www.irs.gov/Retirement-Plans. For more information about Form 5500-series return filing requirements, see the IRS Form 5500 corner at www.irs.gov/Retirement-Plans/Form-5500-Corner and the DOL EFAST2 website at www.efast.dol.gov.

2. Which benefits were not timely paid in full? _____

3. How many participants did this affect? _____

4. Please explain how and when you corrected: _____

4. Did you correct using the _____ self-correction program (SCP) or _____ voluntary correction program (VCP) of the Employee Plans Compliance Resolution System (EPCRS)? Yes No

5. Is there any amount that remains outstanding, including amounts not paid in previous years, which continue to remain unpaid? No Yes, please explain and include the dollar amount: _____

Identifying Information (Please provide the following information in case we have additional questions.)

Name and title of person to contact (please print): _____

Contact telephone number including area code: _____