

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 two defined benefit plans. 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 #7 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 and 3, please refer to §414(l), and the applicable Treasury Regulations for further details.

For questions 4 and 5, please refer to §410, and the applicable Treasury Regulations for further details.

For question 6, please refer to §410, §401(a)(4), 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. As a result of the Event, did each participant of the Predecessor Plan receive benefits on a termination basis from the Successor Plan immediately after the Event which were equal to or greater than the benefits each participant would receive on a termination basis immediately before the Event?

Yes No

If your answer is yes, please skip question 3. If your answer is no, please answer question 3.

3. Was a special schedule of benefits for affected participants of the Predecessor plan put in place after the Event to ensure that participants do not receive a lower benefit on a plan termination basis due to the Event, than they would have received if the Event had not occurred? What was the period of length of the special schedule?

Yes No

Explanation:

4. After the Event, what was the ratio percentage of the successor plan in relation to non-highly compensated employees benefiting, when compared to the highly compensated employees benefiting?

_____ %

5. After the Event, did the Successor plan utilize coverage testing relief under §410(b)(6)(C)? What is the timeframe of the transition period (e.g., transaction date to last day of the following plan year)?

Yes No

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If the answer to question number 5 is yes, please skip question number 6.

6. As a result of the Event:

- Were either the contributions or the benefits provided under the plan nondiscriminatory in terms of their amount; Yes No
- Were benefits, rights, and features provided under the plan available to all participants in the plan in a non-discriminatory manner; and Yes No
- Were any effect(s) of the plan in certain special circumstances (e.g., plan amendments, grants of past service credit, and plan terminations) non-discriminatory? Yes No

If the answer is no, please explain how the §401(a)(4) test was satisfied.

Explanation (if applicable)

7. 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 _____