



Raymond, Reeves & Stout
Pension and Insurance Services

Fee Schedule

Effective August 1, 2007

Feasibility Studies and Proposals		\$ 300 Minimum Fee
Plan Installation and Qualification	Defined Contribution, 401(k)	* \$ 1,500 Minimum
	Defined Benefit	* \$ 1,500 Minimum
	Cross Tested/New Comparability/ESOP	* \$ 1,500 Minimum
	Non-qualified Deferred Compensation	\$ 2,000 Minimum
	-Separate Agreement	\$ 100 Each
Takeover of Plans		\$ 500 + \$15 per Part. min.
Termination of Plans	No Submission to IRS or PBGC	\$ 500 Minimum Fee
	Submission to IRS or PBGC	* \$ 1,000 Minimum Fee
	Submission to IRS & PBGC	* \$ 1,500 Minimum Fee
Annual Administration Services (1) (2)	Defined Benefit 1st Plan	\$ 1,100 + \$35.00 per Part.
	Actuarial Certification	\$ 400 + \$15.00 per Part.
	Defined Contribution 1st Plan	\$ 975 + \$30.00 per Part.
	Cross Tested/New Comparability/ESOP	\$ 1,350 + \$35.00 per Part.
	Surcharge applies for multiple benefit formulas (i.e., 401(k) and Cross Tested)	
401(k) Annual Administration Services (1)(3)	Traditional 401(k)	\$ 1,275 + \$30.00 per Part.
	Safe Harbor 401(k)	\$ 975 + \$30 per Part.
	Interim Review	\$ 1,500 per Part. (\$200 min.)
	Education/Enrollment Meeting	\$ 250 Minimum
Non-qualified Deferred Compensation Annual Administration Services	SERP (\$500 minimum)	\$ 150 per Participant
	401(k) Mirror (\$500 minimum)	\$ 100 per Participant
	Severance/Salary Continuation Statement	\$ 50 per Participant
	Split Dollar Death Benefit Only (1099R)	\$ 50 per Participant
Plan Amendments	No Submission to IRS	\$ 150 Minimum Fee
	Submission to IRS	* \$ 300 Minimum Fee
Field and Letter Audits		\$ 600 Minimum Fee
Plan Restatement	Includes Submission to IRS	* \$ 750 Minimum Fee
Plan Merger		* \$ 300 Minimum Fee
Participant Loan Services	Secured by Vesting	\$ 100
Other Services	Distribution Calculation, Forms and 1099R Preparation	\$ 50 per Part.
	Insurance Contracts, Form 1099R	\$ 30 per Contract
	Directed Accounts	\$ 50 per Part. minimum

Services Not Listed Above Will Be Charged At Hourly Rates

(1) If information needed to do annual administration is not received by us within 7 months after plan year ends we will add a surcharge of \$225

(2) Second Plan discount \$100 + \$5 per Participant.

(3) 1 Participant UniK fee will be adjusted to \$600

*Plus applicable IRS fee.