



Raymond, Reeves & Stout
Pension and Insurance Services

Fee Schedule

Effective January 1, 2010

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|---|---|------------------------------|
| Feasibility Studies and Proposals | | \$ 300 Minimum Fee |
| Plan Installation and Qualification (3) | Defined Contribution, 401(k), 403(b), 457(b) | * \$ 1,500 Minimum |
| | Defined Benefit | * \$ 1,500 Minimum |
| | Cross Tested/New Comparability/ESOP | * \$ 1,500 Minimum |
| 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) | |
| | AFTAP (PPA) Certification | \$ 150 |
| 401(k), 403(b) , 457(b) Annual Administration Services (1)(3) | Traditional 401(k), 403 (b) & 457(b) (ERISA) | \$ 1,275 + \$30.00 per Part. |
| | Safe Harbor 401(k) | \$ 975 + \$30 per Part. |
| | Interim Review | \$ 15 per Part. (\$200 min.) |
| | 403(b) & 457(b) (Non-ERISA) | \$ 30 per Participant |
| | 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 | * \$ 800 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 Solo 401(k) fee will be adjusted to \$1,000 Installation and \$600 Annual Administration

*Plus applicable IRS fee.