

January 10, 2011

403(b) Retirement Plan Sponsor

RE: 2010 Compliance Testing

As you may know, part of our commitment to keeping your plan in compliance is conducting annual plan limits testing. In order to accurately perform these tests, we need you to provide us with annual data for 2010. We ask that you provide this data to us even if you have already been submitting data to us during the year which we post to our database upon receipt. In order to confirm that we are using accurate and reconciled data and make sure your plan is in compliance, we need to receive the requested year end data. Also, there is additional data we are asking for such as compensation which is generally not provided during the year.

We understand any concerns you may have about providing additional data at year end. That said, if you want, you can provide this data during the year to us which will not only allow us to better monitor your plans but hopefully make it easier for you to provide the annual data at plan year end.

You may access an electronic version of our data requirements spreadsheet on our website by doing the following:

- Please go to www.midamerica.biz
- Click on Employers
- Select 403(b) TPA Services
- Click on General Information and bulletins.
- Click on the 2010 Compliance Data Requirements link

Please submit your plan data for the entire 2010 calendar year by February 15, 2011. MidAmerica must conduct all compliance testing by March 2011. This will allow time for us to complete any corrective actions on your behalf by the April 15, 2011 deadline.

Please use our secure upload site for transmitting your data to MidAmerica. Please go to www.midamerica.biz and do the following to upload your files:

- Click on Forms
- Select 403b TPA Contribution Data
- Complete the requested fields (contact name, phone number, email, employer), browse for your file, and note in the message field that the file contains your 2010 compliance testing data then click Send.

If you have any questions, please call Paul Galbraith at 866.873.4240, ext 117.

Sincerely,

403(b) TPA Services Team
MidAmerica Administrative & Retirement Solutions, Inc.