

December 6, 2011

Re: New information regarding your 403(b) Retirement Savings Plan

Dear Dixon Unified School District Employee:

Per IRS Regulations Employers are required to provide compliance oversight and management of all of their employees' 403(b) accounts. Dixon Unified School District has chosen MidAmerica Administrative & Retirement Solutions, Inc. to take over as the Third Party Administrator for these plans effective December 7, 2011.

Please contact MidAmerica regarding any questions you have concerning your 403(b) Plan. All plan related transactions (other than investments decisions) must now be validated by MidAmerica prior to being processed by payroll or your investment provider. This includes all distributions, transfers, rollovers, hardships, loans, and salary reduction agreements.

MidAmerica will provide Plan Highlights documents that outline the main points of your Plan. In addition, MidAmerica will provide a customized web page that further explains the plans and provides financial calculators, access to forms, and a list of approved investment providers with contact information. The website address is www.midamerica.biz. Click Participants, then 403(b">403(b")) TPA Services, then Go To Your Plan, then type your Employer name until the link appears below.

MidAmerica's fee for administrative services is \$20.00 per year per actively contributing participant. All of the approved investment providers on the plan have been requested to pay the administration fee. Some investment providers will agree to pay the fee but then will deduct the amount from your account. If you have questions regarding this practice, please contact your investment representative directly. The list of approved investment providers and whether they will pay the fee is available at the website location indicated above.

Participants that are contributing to providers that will not agree to pay the fee will be responsible for paying the fee which will be withheld pro-rata from contributions prior to being remitted to the provider. If you do not wish to pay the fee, you may elect to choose a new provider that has agreed to pay the fee from the approved list. If you select a new provider, you must contact the provider directly to establish your account and then submit a Salary Reduction Agreement to MidAmerica to change your payroll deductions to the new provider.

MidAmerica's contact information is below.

MidAmerica Administrative & Retirement Solutions, Inc. 211 E Main Street, Suite 100 • Lakeland, FL 33801 Toll free (866) 873-4240• Fax: (877) 513-2272 www.midamerica.biz

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