

December 3, 2012

Re: New information regarding your 403(b) and 457 Retirement Savings Plans

Dear Rockwood School District Employee:

Per IRS Regulations Employers are required to provide compliance oversight and management of all of their employees' 403(b) and 457 accounts. Rockwood School District has chosen MidAmerica Administrative & Retirement Solutions, Inc. to take over as the Third Party Administrator for these plans effective January 1, 2013.

Please contact MidAmerica regarding any questions you have concerning your 403(b) and 457 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 Plans. 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) 457 TPA Services, then Go To Your Plan, then type your Employer name until the link appears below.

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)457 TPA Services Department MidAmerica Administrative & Retirement Solutions, Inc.