

January 8, 2013

RE: 2012 Compliance Testing

Dear Plan Sponsor;

As you may know, part of our commitment to keeping your plan in compliance is conducting annual plan limits testing and preparing a signature ready Form 5500. In order to accurately perform these tests and complete Form 5500, we ask that you provide us with annual data for 2012 for **all employees even if they did not make or receive contributions** to the plan. While we understand you may provide us with payroll data throughout the year, we still ask to receive reconciled annual data. We will compare the reconciled annual payroll data with our administration system to check for any discrepancies as well as complete the annual testing requirements. Additionally, the year-end data request asks for information such as compensation which is generally not provided during the year and is necessary for performing certain tests.

We understand that you may have concerns about providing additional data at year end. 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.

A template of the **2012 ERISA Data Requirements** has been attached. Please provide data on all individuals employed during the 2012 plan year.

Please submit your plan data for the entire 2012 calendar year by **February 15, 2013**. MidAmerica must conduct all compliance testing by March 29, 2013. This will allow time for us to complete any necessary corrective actions on your behalf by the April 15, 2013 deadline.

Please use our secure upload site for transmitting your data to MidAmerica. Please go to <https://fe2.midamerica.biz/login.aspx> and do the following to upload your files:

- Enter Username and Password and select Submit
- Click on the File Upload link
- Complete the requested fields (plan, type of information-census, subject-2012 Compliance Testing Data, period 1/1/2012-12/31/2012), browse for your file, and click Upload to send.

If you have any questions, please call your assigned Account Manager at 866.873.4240.

Sincerely,

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