

Section 457(b) Plan

Company Data:

Company Information:

1. Name of adopting employer (Plan Sponsor):
- 2a. Plan Sponsor address line 1:
- 2b. Plan Sponsor address line 2:
3. Plan Sponsor city:
4. Plan Sponsor state:
5. Plan Sponsor zip:
6. Plan Sponsor phone AC/Number:
7. Plan Sponsor fax AC/Number:
8. Plan Sponsor EIN:
9. Plan Sponsor fiscal year end:
- 10a. Plan Sponsor entity type:
 C Corporation S Corporation Non profit Partnership Limited Liability Company
Limited Liability Partnership Sole Proprietorship Union Government agency Other
- 10b. If 10a is "Union", enter name of the representative of the parties who established or maintain the Plan:
- 10c. If 10a is "Other", enter Plan Sponsor entity type:
11. State of organization of Plan Sponsor:
- 12a. The Plan Sponsor is a member of an affiliated service group:
 Yes No
- 12b. If 12a is "Yes", list all members of the group (other than the Plan Sponsor):
- 13a. The Plan Sponsor is a member of a controlled group:
 Yes No
- 13b. If 13a is "Yes", list all members of the group (other than the Plan Sponsor):

Contact Information:

21. Contact name:
22. Contact title:
23. Contact salutation:
24. Contact phone:
25. Contact fax:
26. Contact email:

Notes:

30. Notes

Plan Data:

A. GENERAL INFORMATION

General

- 1a. First line of Plan name:
- 1b. Second line of Plan name:
- 2a. Original effective date of Plan:
- 2b. Is this a restatement of a previously-adopted plan?
 Yes No
- 2c. If **A.2b** is "Yes", effective date of Plan restatement:
- 3. Plan Year End (Month Day):

Plan Type

- 4. Type of Plan:
 Tax Exempt Governmental

Plan Features

- 5a. Matching Contributions are permitted:
 Yes No
- 5b. Nonelective Contributions are permitted:
 Yes No

Compensation

- 6a. Compensation includes Base Salary:
 Yes No
- 6b. Compensation includes additional pay specified in **A.7**;
 Yes No
- 7. If **A.6.b** is selected, enter the additional pay:
- 8a. Are there any exclusions from the definition of Compensation:
 Yes No
- 8b. If **A.8a** is "Yes", enter the exclusions from the definition of Compensation:
- 8c. Exclude pay earned before participation in Plan from definition of Compensation:
 Yes No

Miscellaneous

- 10. Enter date to place on cover of the Plan Description:
- 11. File Number:
- 12. User Defined Field #1
- 13. User Defined Field #2
- 14. User Defined Field #3
- 15. User Defined Field #4
- 16. User Defined Field #5

B. ELIGIBILITY

Eligible Employee

- 1a. The term Eligible Employee shall include officers of the Company listed in **B.1a.i**:

- Yes No
- 1a.i.** If **A.1a** is "Yes", enter the officers eligible to participate in the Plan:
- 1b.** The term Eligible Employee shall include other management or highly compensated employees listed in **B.1b.i**:
 Yes No
- 1b.i.** If **A.1b** is "Yes", enter the other management or highly compensated employees eligible to participate in the Plan:
- 1c.** The term Eligible Employee shall include Employees listed in an appendix to the Adoption Agreement:
 Yes No
- 1c.i.** If **A.1c** is "Yes", enter the other Employees eligible to participate in the Plan:
- 1d.** The term Eligible Employee shall include all Employees except those listed in **B.1d.i**:
 Yes No
- 1d.i.** If **A.1d** is "Yes", enter the Employees not eligible to participate in the Plan:
- 2.** Indicate whether an independent contractor may participate in the Plan:
 Yes No

Eligible Employee - Other

- 3a.** In order to become an Eligible Employee, an Employee must be approved by the Chief Executive Officer of the Plan Sponsor
 Yes No
- 3b.** In order to become an Eligible Employee, an Employee must be approved by the Chief Executive Officer of the Employee's employing entity
 Yes No
- 3c.** In order to become an Eligible Employee, an Employee must be approved by the Board of the Plan Sponsor
 Yes No
- 3d.** In order to become an Eligible Employee, an Employee must be approved by the Board of the Employee's employing entity
 Yes No
- 3e.** In order to become an Eligible Employee, an Employee must be approved by the other requirements listed in **B.4**
 Yes No
- 4.** If **B.3e** is "Yes", enter other requirements:

Requirements for Participation

- 5a.** Minimum service requirement for an Eligible Employee to become eligible to be a Participant in the Plan:
 None Completion of stated service Other
- 5b.** If **B.5a** is "Completion of stated service", describe service:
- 5c.** If **B.5a** is "Other", describe other requirements:
- 6a.** Frequency of entry dates:
 first day of the calendar month first day of each plan quarter first day of the first month and seventh month of the Plan Year first day of the Plan Year Other
- 6b.** If **B.6a** is "Other", describe other entry dates:

Modifications

- 7a.** Indicate whether there are any modifications to the requirements specified in **B.1 - B.6**:
 Yes No
- 7b.** If **B.7a** is "Yes", specify the modifications:

C. ELECTIONS/CONTRIBUTIONS

Elective Deferrals

- 1a.** Minimum Participant contribution:

- None one percent (1%) two percent (2%) three percent (3%)
- 1b.** Maximum Participant contribution:
 five percent (5%) ten percent (10%) fifteen percent (15%) twenty percent (20%) twenty-five percent (25%) thirty percent (30%) forty percent (40%) fifty percent (50%) seventy-five percent (75%) one hundred percent (100%)
- 2.** A Participant may defer accumulated sick pay, accumulated vacation pay, and back pay:
 Yes No

Matching Contributions

- 3.** If **A.5a** is "Yes" (matching contributions are permitted), specify method to allocate matching contributions:
 Fixed formula Discretionary
- 4.** If **A.5a** is "Yes" (matching contributions are permitted), and **C.3** is "Fixed formula", indicate the formula to allocate such contributions:
- 5.** If **A.5a** is "Yes" (matching contributions are permitted), indicate any requirements that must be met in the applicable Plan Year to receive an allocation of such contributions:

Nonelective Contributions

- 6.** If **A.5b** is "Yes" (nonelective contributions are permitted), specify method to allocate nonelective contributions:
 Pro rata Fixed formula Discretionary
- 7.** If **A.5b** is "Yes" (nonelective contributions are permitted) and **C.6** is "Fixed formula", indicate the formula to allocate such contributions:
- 8.** If **A.5b** is "Yes" (nonelective contributions are permitted), indicate any requirements that must be met in the applicable Plan Year to receive an allocation of such contributions:

Transfers/Rollovers

- 9.** Transfers/rollover contributions are permitted
 Yes No

D. EARNINGS/TRUST

Earnings

- 1.** A Participant's Accounts shall be credited with earnings in the following manner:
 Fixed rate Predetermined investments specified in appendix Predetermined investments specified by the Plan Administrator Mid-term applicable federal rate
- 2.** If **D.1** is "Fixed rate", specify the rate:
- 3.** If **D.1** is "Predetermined investments", specify the extent to which a Participant may choose among the predetermined investments:
 A Participant may not select investments As of each Valuation Date As of the first day of each Plan Year Pursuant to Plan Administrator procedures
- 4a.** If **D.1** is "Predetermined investments", and **D.3** permits Participant direction, the Plan provides conditions and/or limitations to the Participant's right to select investments
 Yes No
- 4b.** If **D.1** is "Predetermined investments", **D.3** permits Participant direction and **D.4a** is "Yes", enter the conditions and/or limitations:

Grantor Trust

- 5a.** If the Plan is not a Governmental Plan, specify the extent to which the Company shall establish a grantor trust to pre-fund its obligations for benefits hereunder:
 No Yes in the Company's sole discretion Yes
- 5b.** If **D.5a** provides for the establishment of a grantor trust, indicate the extent to which it is irrevocable:

- Revocable by the Company Irrevocable on a Change of Control Irrevocable immediately
- 5c.** If **D.5a** provides for the establishment of a grantor trust, indicate whether the assets may be invested in company securities:
 Yes No
- 5d.** If **D.5a** provides for the establishment of a grantor trust and **D.5b** is "Irrevocable on a Change of Control", indicate the definition of Change of Control:
 Standard Custom
- 5e.** If **D.5a** provides for the establishment of a grantor trust, **D.5b** is "Irrevocable on a Change of Control" and **D.5d** is "Custom", enter the definition of Change of Control:

Valuation Date

- 6a.** Enter Valuation Date:
 Last day of Plan Year Last day of Plan quarter Last day of each month Each business day Other
- 6b.** If **D.6a** is "Other", enter Valuation Date:

E. VESTING

Vesting Service Rules

- 1.** Indicate the method of determining vesting service:

Vesting Exceptions

- 2.** Provide for full vesting for a Participant who Terminates employment with the Employer after attainment of Normal Retirement Age while an Employee
 Yes No
- 3.** Provide for full vesting for a Participant who Terminates employment with the Employer due to death while an Employee (Section 6.02):
 Yes No
- 4.** Provide for full vesting for a Participant who Terminates employment with the Employer due to Disability while an Employee (Section 6.02):
 Yes No
- 5a.** Provide for full vesting for a Participant upon the circumstances described in **E.5b**:
 Yes No
- 5b.** If **E.5a** is "Yes", describe the other circumstances:
- 6a.** Company contribution vesting schedule:
 100% 3-7 Year Graded 2-6 Year Graded 1-5 Year Graded 1-4 Year Graded 5 Year Cliff 3 Year Cliff 2 Year Cliff Other Pursuant to another plan
- 6b.** If **E.6a** is "Other", enter other vesting schedule
- 6c.** If **E.6a** is "Pursuant to another plan", enter name of other plan:

Special Forfeiture Provisions

- 7a.** Provide for special forfeiture provisions
 Yes No
- 7b.** If **E.7a** is "Yes", describe any event that shall result in a complete forfeiture of that portion of the Participant's Account specified in **E.7c**:
- 7c.** If **E.7a** is "Yes", a Participant meeting the conditions of **E.7b** shall forfeit the following portion of his or her Account even if such Account is otherwise fully vested:

F. DISTRIBUTIONS

Normal Retirement

1. Normal Retirement Age means Attainment of age:

Time of Payment for Reasons other than Death

2. Benefits may not commence later than the date specified below:
[] Earlier of the Required Beginning Date or specified years after Termination [] Earlier of the Required Beginning Date or Normal Retirement Age [] Required Beginning Date
3. If F.2 is "number of years after Termination", enter the number years after the Participant's Termination during which benefits must commence:
- 4a.i. A single lump sum payment is available:
[] Yes [] No
- 4a.ii. Annual installment payments are available:
[] Yes [] No
- 4a.iii. Other optional form of benefit is available:
[] Yes [] No
- 4b. If F.4a is "annual installments", enter the maximum number of years over which payments may be made:
- 4c. If F.4a is "Other", describe other optional form of benefit:

Payment on Participant Death

5. Distributions on account of the death of the Participant shall be made in accordance with one of the following payment forms
[] Pay by end of calendar year following the date of death [] At election of Participant's Beneficiary

Unforeseeable Emergency

6. A Participant may receive a distribution upon the occurrence of an unforeseeable emergency:
[] Yes [] No

Small Distributions

7. A Participant may make a one-time election to receive a distribution of a small balance (\$5,000 or less) as permitted by Code section 457(e)(9)(A)
[] Yes [] No

Medium of Payment

8. Medium of distribution from the Plan:
[] Cash only [] Cash or in-kind [] In-kind only

Transfers

- 9a. Specify whether transfers may be made to another plan:
[] Yes [] No
- 9b. Specify whether service credit transfers may be made to another defined benefit governmental plan:
[] Yes [] No

Death or Disability During Qualified Military Service

- 10a. For benefit accrual purposes, a Participant that dies or becomes disabled while performing qualified military service will be treated as if he had been employed on the day preceding death or disability and Terminated on the day of death or disability:
[] Yes [] No
- 10b. If F.10a is "Yes", enter the effective date (must be on or after January 1, 2007):

Loans/Inservice

11. If the Plan is a Governmental Plan, specify whether Participant loans may be made:
[] Yes [] No
12. If the Plan is a Governmental Plan and C.6 permits rollover contributions, specify whether a Participant may receive an inservice withdrawal of his rollover Account:
[] Yes [] No
13. Specify whether a Participant may receive an inservice withdrawal of his Account upon attainment of age 70-1/2:
[] Yes [] No

G. PLAN OPERATIONS

Plan Administration

- 1a. Designation of Plan Administrator (Section 7.01):
[] Plan Sponsor [] Committee appointed by Plan Sponsor [] Other
- 1b. If G.1a is "Other", Name of Plan Administrator:
- 2a. Type of indemnification for the Plan Administrator and, in the case of a Governmental Plan or Rabbi trust, the Trustee:
[] Standard [] Custom
- 2b. If G.2a is "Custom", enter the custom indemnification:
3. Name of Trustee:

H. CUSTOM LANGUAGE APPENDICES

Custom Language

1. Enter custom language that is to be added as an Addendum to the Adoption Agreement.

Custom Effective Date

2. Enter custom effective date(s) that are to be added as an Addendum to the Adoption Agreement:.