

January 12, 2010

403(b) Retirement Plan Sponsor

RE: 2009 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. In order to accurately perform these tests, we need you to provide us with annual data for 2009.

You may access an electronic version of our data requirements spreadsheet on our website. Please go to www.midamerica.biz and click on Employers. Select 403(b) TPA Services and click on [General Information and bulletins](#).

Please submit your plan data for the entire 2009 calendar year by February 15, 2010. MidAmerica must conduct all compliance testing by the end of March 2010. This will allow time for us to complete any corrective actions on your behalf by the April 15, 2010 deadline.

Please use our secure upload site for transmitting your data to MidAmerica. Go to www.midamerica.biz and click on Forms. Select [403\(b\) TPA Contribution Data](#) from the right menu. Please note in the message field that the file contains your 2009 compliance testing data.

If you have any questions, please call Kacie Rogers at extension 142 or Sean Gray at extension 145.

Sincerely,

403(b) TPA Services Team
MidAmerica Administrative & Retirement Solutions, Inc.
(866) 873-4240