

Re: XYZ Pension Plan – pve December 31, 2008

Dear Mr. XYZ:

This is your Annual Data Request Package. We are requesting the information we will need to provide you with the contribution amount for your plan, and to complete the annual Form 5500 for the IRS and DOL. We have made every effort to simplify this request, yet collect enough information to ensure that your plan remains in compliance. We will assist you in any way that we can.

Our Annual Data Request consists of three sections:

- (1) Asset & Trust Fund information,
- (2) Questionnaires so that we can complete the 5500 Form, and
- (3) Census Information.

Asset & Trust Fund: If your broker already sends us the Plan's Statements, and there is only one Investment Account for the Plan, we can usually complete our work from these statements. However, if there are multiple accounts or statements, we will need copies of all statements (or at least year end statements) if we are going to prepare the Trust Accounting.

Alternatively you or your accountant can complete the attached Trust Statement if your investments are complicated. Be sure to complete page 3 and, if the Plan has Life Insurance, page 4 - Attachment A.

Questionnaires: Complete and sign Questionnaires #1 and #2.

Census Information: Please follow the "Directions for Census Information Update" and sign the Verification section.

The Form 5500 must be filed within seven months after the end of the Plan Year, or TLC Pension will automatically put your filing on extension until October 15, 2009.

If we do not receive all requested information in good order by June 30, 2009 you will receive an invoice for \$200. If we have not received the data by August 15th, additional Rush Charges will apply.

As always, our goal is to be responsive to your needs and provide the high level of expert advice that you have come to expect. We very much value you as a client and would like to take this opportunity to thank you for your continued patronage in the coming years.

If you have any questions about this Annual Data Request Package, we welcome your call.

Sincerely,

Barbara L. Schenk, QPA
Senior Pension Consultant

Statement of Trust Assets

(Statement of Trust Assets must be signed)

The attached two-page form is to be completed in its entirety. The following helpful hints should be used when completing these forms:

- a) **All** assets of your retirement plan should be listed. *(Frequently omitted: checking accounts, inactive investment accounts, insurance cash surrender values and loan repayment detail.)*
- b) The beginning assets should agree with last year's ending assets on Form 5500.
- c) The net change (V(a)) should equal the difference between the beginning and ending balances.
- d) If insurance premiums were paid directly from the corporation, then they should be reported both as contributions and as disbursements.
- e) Contribution details should be listed in Item A on page 3.
- f) Distribution details should be listed in Item B on page 3.
- g) Loan details should be listed in Item C on page 3.

Remember that the first page of the attached Statement of Trust Assets must be signed.

Name of Plan: _____
 Plan Year End: December 31, 2008

STATEMENT OF TRUST ASSETS
 ALL ASSETS ARE TO BE SHOWN AT MARKET VALUE

	(A) <u>Beginning</u>	(B) <u>End</u>
I) <u>ASSETS</u>		
(a) Cash and Cash Equivalents.....	_____	_____
(b) Receivables	_____	_____
(i) Contributions.....	_____	_____
(ii) Loans (See Page 3).....	_____	_____
(iii) Interest and Dividends.....	_____	_____
(c) Investments		
(i) U.S. Government Securites.....	_____	_____
(ii) Corporate (Debt & Equity Instruments).....	_____	_____
(iii) Real Estate and Mortgages.....	_____	_____
(d) Buildings and Other Property Used in Plan Operations.....	_____	_____
(e) Insurance Cash Surrender Value (See Attachment A).....	_____	_____
(f) Other Assets: Describe _____	_____	_____
(g) Total Assets.....	_____	_____
II) <u>LIABILITIES</u>		
(a) Payables.....	_____	_____
(b) Other Liabilities: Describe _____	_____	_____
(c) Total Liabilities.....	_____	_____
Net Assets (I(g)-II(c)).....	_____	_____
III) <u>INCOME</u>		
(a) Plan Contributions		
Employer.....	_____	_____
Employee.....	_____	_____
Other: Describe _____	_____	_____
(b) Earnings from Investments (Interest, Dividends, Rents, etc.).....	_____	_____
(c) Net Realized Gain (Loss) From the Sale of Assets.....	_____	_____
(d) Unrealized Appreciation or Depreciation.....	_____	_____
(e) Other Income: Describe _____	_____	_____
(f) Total Income.....	_____	_____
IV) <u>DISBURSEMENTS</u>		
(a) Insurance Premiums.....	_____	_____
(b) Payments to Participants or Beneficiaries.....	_____	_____
(c) Other Expenses: Describe _____	_____	_____
(d) Total Disbursements.....	_____	_____
V)		
(a) Net Changes (III(f) - IV(d)).....	_____	_____
(b) Net Assets at Beginning of Year (Column A).....	_____	_____
(c) Net Assets at End of Year (Column B).....	_____	_____

 Signature and Title of Preparer

 Date

Page 2

STATEMENT OF TRUST ASSETS (CONTINUED)

A) CONTRIBUTIONS

DATE	AMOUNT	FOR PLAN YEAR ENDING

B) DISTRIBUTIONS PAID TO PARTICIPANTS OR BENEFICIARIES

DATE	AMOUNT	NAME

C) LOANS*

PARTICIPANT	LOAN REPAYMENT	OUTSTANDING BALANCE

***This must be completed for all plans.**

ATTACHMENT A

The Plan has Life Insurance [____ Yes] [____ No]
Skip this Page if the Pension Plan does not have life insurance.

LIFE INSURANCE INFORMATION

NAME OF INSURED	NAME OF CARRIER*	POLICY NUMBER	FACE AMOUNT	PYE CASH SURRENDER VALUE	PREMIUMS PAID DURING YEAR**

*Please provide Schedule A Information from each insurance carrier. This information is required to be disclosed as an attachment to Form 5500. Contact your insurance carrier for more information. If they are not listed on the information, please report any commissions that were made from these policies during the plan year.

** Please indicate who paid the premium: Employee (E); Plan Sponsor (PS); Plan Assets (PA).

Statement of Trust Assets
SECOND PLAN

(Statement of Trust Assets must be signed)

The attached two-page form is to be completed in its entirety. The following helpful hints should be used when completing these forms:

- a) **All** assets of your retirement plan should be listed. *(Frequently omitted: checking accounts, inactive investment accounts, insurance cash surrender values and loan repayment detail.)*
- b) The beginning assets should agree with last year's ending assets on Form 5500.
- c) The net change (V(a)) should equal the difference between the beginning and ending balances.
- d) If insurance premiums were paid directly from the corporation, then they should be reported both as contributions and as disbursements.
- e) Contribution details should be listed in Item A on page 3.
- f) Distribution details should be listed in Item B on page 3.
- g) Loan details should be listed in Item C on page 3.

Remember that the first page of the attached Statement of Trust Assets must be signed.

Name of SECOND Plan: _____
 Plan Year End: December 31, 2008

STATEMENT OF TRUST ASSETS
 ALL ASSETS ARE TO BE SHOWN AT MARKET VALUE

	(A) <u>Beginning</u>	(B) <u>End</u>
I) <u>ASSETS</u>		
(a) Cash and Cash Equivalents.....	_____	_____
(b) Receivables	_____	_____
(i) Contributions.....	_____	_____
(ii) Loans (See Page 3).....	_____	_____
(iii) Interest and Dividends.....	_____	_____
(c) Investments		
(i) U.S. Government Securities.....	_____	_____
(ii) Corporate (Debt & Equity Instruments).....	_____	_____
(iii) Real Estate and Mortgages.....	_____	_____
(d) Buildings and Other Property Used in Plan Operations.....	_____	_____
(e) Insurance Cash Surrender Value (See Attachment A).....	_____	_____
(f) Other Assets: Describe _____	_____	_____
(g) Total Assets.....	_____	_____
II) <u>LIABILITIES</u>		
(a) Payables.....	_____	_____
(b) Other Liabilities: Describe _____	_____	_____
(c) Total Liabilities.....	_____	_____
Net Assets (I(g)-II(c)).....	_____	_____
III) <u>INCOME</u>		
(a) Plan Contributions		
Employer.....	_____	_____
Employee.....	_____	_____
Other: Describe _____	_____	_____
(b) Earnings from Investments (Interest, Dividends, Rents, etc.).....	_____	_____
(c) Net Realized Gain (Loss) From the Sale of Assets.....	_____	_____
(d) Unrealized Appreciation or Depreciation.....	_____	_____
(e) Other Income: Describe _____	_____	_____
(f) Total Income.....	_____	_____
IV) <u>DISBURSEMENTS</u>		
(a) Insurance Premiums.....	_____	_____
(b) Payments to Participants or Beneficiaries.....	_____	_____
(c) Other Expenses: Describe _____	_____	_____
(d) Total Disbursements.....	_____	_____
V)		
(a) Net Changes (III(f) - IV(d)).....	_____	_____
(b) Net Assets at Beginning of Year (Column A).....	_____	_____
(c) Net Assets at End of Year (Column B).....	_____	_____

 Signature and Title of Preparer

 Date

STATEMENT OF TRUST ASSETS (CONTINUED)

A) CONTRIBUTIONS

DATE	AMOUNT	FOR PLAN YEAR ENDING

B) DISTRIBUTIONS PAID TO PARTICIPANTS OR BENEFICIARIES

DATE	AMOUNT	NAME

C) LOANS*

PARTICIPANT	LOAN REPAYMENT	OUTSTANDING BALANCE

***This must be completed for all plans.**

Plan Data Questionnaires

(must be completed and signed, where applicable)

Please read these Questionnaires carefully.

Complete all applicable forms in their entirety and sign wherever indicated.

We cannot complete your Form 5500 and related schedules unless all applicable questionnaires are completed and signed.

- **Questionnaire #1 (must be completed and signed).** There are several attachments that explain some questions in greater detail.
- **Questionnaire #2 (must be completed and signed).**

Questionnaire #1

Company Name _____

Please check the type of Business Entity and enter Business Code:

Corporation Sub-S Partnership P.C. Sole Proprietorship LLC

6 Digit Business Code (SIC) _____

Nature of Business _____

Employer ID # _____ Employer Tax Year _____

Each Trustee must be bonded for at least 10% of the plan's total assets. (N/A for one-man plans)

Is this plan covered by a fidelity bond? Yes No

Amount of Coverage _____

For the following questions, please indicate a yes or no answer. If yes, please provide details.

	YES	NO	DETAILS
1a) Were there any loans made from the plan (other than participant loans)? If yes, were any loans considered in default? If yes, provide details.			
1b) Was there any loan or extension of credit by the plan to the employer, any fiduciary, or any of the five most highly paid employees of the employer, or any owner of a 10% or more interest in the employer?			
2) Were there any leases or other obligations incurred by the plan?			
3) Were there any changes in trustee, accountant or administrator during the plan year?			
4) Are there any plan participants who have attained age 70 ½?			List Names:
5) Is the employer a member of a controlled group or affiliated service group? Please refer to the attached summary entitled "Explanation of Controlled Groups and Affiliated Service Groups" for clarification of this question.			
6) Were there any losses to the plan due to fraud or dishonesty?			
7) Was there any sale, exchange, or lease of property between the plan and the employer, any fiduciary, or any of the five most highly paid employees of the employer or any owner of a 10% or more interest in the employer?			
8) Does the plan hold any assets that have a fair market value that is not readily determinable on an established market? If yes, please answer the following: (a) Were these assets valued during the plan year by an independent third-party appraiser? Please provide a copy of the appraisal. (b) If 8(a) is "YES", enter the value of the assets that were valued by an independent third-party appraiser during any prior plan year. Please provide a copy of the appraisal. (c) Enter the last date the assets in 8(b) were valued by an independent third-party appraiser (if more than one date, enter the earliest date).			

CONTINUED ON FOLLOWING PAGE

	YES	NO	DETAILS
9) Did the plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest? If so, please indicate the value of such investment.			
10) Are there any employees not listed on the census due to the following classifications? If so, please indicate the number. (Please note that the number in each group should be calculated as of the last day of the plan year). (a) Leased Employees (b) Employees covered by a collective bargaining agreement (c) Non-resident aliens (d) Other			
11) Participant loan defaults: List all active participants who made no required loan repayments during any 90 day period. Also list terminated participants who did not repay any outstanding balance in full within 90 days of termination and have not received a Form 1099-R showing a loan default.			List names:
12) Were there any corporate mergers or business acquisitions during the Plan Year? If Yes, please explain.			
13) Do you have more than 100 eligible employees (including terminated participants) in the plan? If so, please provide the Name and EIN of the Accountant who will complete the Auditors Statement. If <u>no</u>, you must complete the Small Business Pension Audit Form (Questionnaire #2 attached).			

Preparer signature

Date

Print name

Explanation of Controlled Groups and Affiliated Service Groups

The employees of **Controlled Groups** and **Affiliated Service Groups** must be treated as if they were employed by the Plan Sponsor. The rules for determining whether a Controlled Group or Affiliate Service Group exists are more complicated than can be explained thoroughly here. You may wish to consult your accountant or TLC Pension Consulting, Inc., to discuss whether IRC 1563(a) (disregarding 1563(a)(4) and 1563(e)(3)(c)) applies to you. General descriptions of these terms are as follows:

Controlled Groups (CG)

All employees of all corporations that are members of a CG are treated as if employed by a single employer. CGs may be:

- I. Parent/Subsidiary CGs
- II. Brother/Sister CGs or
- III. Combined CGs

I. Parent Subsidiary CG

One or more chains of corporations with a common parent corporation, where one or more corporations both: (a) own at least 80% of the stock of each (except the parent) and (b) the parent owns directly at least 80% of at least one of the other corporations.

II. Brother Sister CG

Two or more corporations where not more than five people own at least 80% of each corporation and these (not more than five) people own more than 50% of each corporation, taking into account ownership only to the extent ownership is identical in each (i.e. smallest common amount).

III. Combined CG

Three or more corporations, each of which is in I. or II, and one corporation is a common parent and that one corporation is also in II.

Affiliated Service Groups (ASG)

All employees of all members of an ASG are treated as if employed by a single employer.

An ASG is a service organization (A) and one (1) or more of:

1. another service organization that is a shareholder or partner of (A) and performs services with or for (A).
2. another organization which performs significant services for (A) and is 10% or more owned by Highly Compensated Employees in (A). This includes performing management functions for (A).

Questionnaire #2

SMALL BUSINESS PENSION AUDIT

Plan sponsors with **LESS than 100** eligible employees (including terminated participants) on the first day of the Plan Year are **exempt** from the Independent Qualified Public Accountant audit requirement if they meet any of the exemptions. Please indicate which you qualify for:

1. As of the last day of the preceding Plan Year, are 95% (or more) of plan assets held by one or more of the following regulated financial institutions:
- a registered broker-dealer under the Securities Exchange Act of 1934
 - an authorized trustee for individual retirement accounts (IRA)
 - a bank or similar institution
 - a licensed insurance company
- [] Yes [] No

2. As of the last day of the preceding Plan Year, are 95% (or more) of plan assets in the form of one or more of the following:
- shares issued by a registered investment company, e.g. mutual funds
 - insurance company annuity and/or investment contracts
 - individual accounts where the plan participant exercises control and receives statements (at least annually) from a regulated financial institution listed in 1. above
 - qualifying employer securities
 - participant loans
- [] Yes [] No

- or -

3. Failing these two, did you purchase a fidelity bond covering every person who handles Plan assets not described in Questions 1 and 2 above and is the bond coverage amount equal to the full value of all assets not described in items 1 and 2 above?
- [] Yes [] No

If you were not able to qualify for the above exemptions, then **YOU ARE REQUIRED to attach the report of an Independent Qualified Public Accountant to Form 5500. Please contact TLC Pension Consulting, Inc. as soon as possible for information about this requirement.**

If TLC Pension does not have copies of the Investment Statements, please provide the name of each regulated financial institution holding or issuing plan assets, and the amounts held as of the end of the plan year at each institution. If none, check here: []

Company Name _____

Signature of Authorized Representative: _____

Key Employee & Highly Compensated Employee Determination

This information is required for **discrimination testing** purposes and determination of **top heavy** status.

Highly Compensated Employee

A simplified definition is (a) anyone who owns more than 5.0% of the company (or is a direct family member), or (b) one who earned more than \$100,000 in the previous year (indexed for inflation annually).

Key Employee

A simplified definition is (a) anyone who owns more than 5.0% of the company (or is a direct family member), or (b) one who owns more than 1% and earns more than \$150,000 or (c) an officer who earns more than \$140,000.

We need a listing of all company officers and all stockholders: An officer means a) an administrative executive who is in regular and continued service or b) an officer of any member of a controlled group of companies or of an affiliated service group (*please see the definition of a Controlled Group and Affiliated Service Group under the Plan Data Questionnaire section of this package*). An employee who does not have the title of an officer but has the authority of an officer is an officer for purposes of the key employee test. Be sure to include titles and ownership percentages.

Please list any lineal family members of any company officers and all stockholders. Lineal members include spouses, children, parents, grandparents, and grandchildren.

1) **LIST ALL EMPLOYEES WHO ARE STOCK HOLDERS AND/OR OFFICERS**

EMPLOYEE NAME	POSITION HELD	% OF OWNERSHIP

2) **LIST ALL EMPLOYEES WHO ARE PART OF THE SAME FAMILY GROUP LISTED ABOVE**

EMPLOYEE NAME	RELATIONSHIP

I verify that the information provided on this form is accurate and complete.

Signature of Employer or Employer's Representative

Date

Directions for Census Information Update

(Verification of Census Form must be signed)

Enclosed is the census request. Please provide the date of birth, date of hire, and date of termination, retirement, disability or death (if applicable) for each employee. The census should include **EVERY** employee who worked for the company in the plan year. Remember to include all terminated and/or part-time employees. If your plan has a 401(k) feature you must list all the employees as described above even though they do not contribute to the plan. ***It is our assumption that all employees have worked over 1,000 hours during the plan year unless you indicate a lower number of hours worked.***

If your company has leased employees, union employees, or non-resident aliens they may need to be considered for participation in your plan. You must report this to us so that we can discuss these issues

In addition, the plan year compensation must be entered on the census where indicated. **It is very important that you report plan compensation exactly as described in your plan document.** The definition may have changed if you have amended or restated your plan. If the correct plan compensation is not provided, this could result in non-compliance issues.

It would help if you sent us Form W-2 for all employees and indicated on each one any amounts deferred into the company's Section 125 or Cafeteria Plan, as this amount is not included on Form W-2.

If your plan has a 401(k) feature, you must include the dollar amount of the employee deferral for the plan year and indicate the employer matching contribution (if applicable). We will verify your matching contribution calculations in our year end report. Remember that after-tax loan repayments are not employee salary deferrals and must be reported separately under "C – Loans" on page 3 of the Data Request Package.

A plan representative must sign the "Verification of Census Information" section of this form and return it with your census. TLC Pension will accept the census via email. If you email the census to us, the "Verification of Census Information" section below must still be signed and returned. **There will be delays in processing our report if data is not signed. We cannot accept data without signatures.**

VERIFICATION OF CENSUS INFORMATION

We are providing our annual census information to TLC Pension Consulting, Inc. We have provided compensation as defined in the plan document. This confidential employee information has been compiled from our records and is complete and accurate to the best of our knowledge.

Company Name

Signature of Employer or Employer's Representative

Date

