

Date

Trustee Name
Trustee Company
Address
City, State Zip

Re: Disclosure of Compensation on Form 5500, Schedule C
Plan Name

Dear Mr. Ms. Trustee:

The Department of Labor (DOL) has revised Schedule C (Service Provider Information) to the annual Form 5500. On Schedule C, the Plan must disclose both direct and indirect compensation (including money and "anything else of value" received in connection with services rendered to the Plan or because of a person's position with the Plan). Complete instructions for the Form 5500, including instructions for Schedule C, can be found at <http://www.dol.gov/ebsa/pdf/2012-5500inst.pdf>. Also, the DOL's frequently asked questions can be found at http://www.dol.gov/ebsa/faqs/faq_scheduleC.html and at <http://www.dol.gov/ebsa/faqs/faq-sch-c-supplement.html>.

Direct compensation includes payments made directly to you from the Plan. With respect to educational conferences, trustees' meetings or other business meetings, the Plan's payment (or reimbursement) of travel, meals, lodging and other expenses is reportable as direct compensation. Direct compensation also includes all fringe benefits that are provided by the Plan on your behalf (health and welfare, pension, etc.).

Indirect compensation is received from sources **other than directly** from the Plan, including gifts, meals, parties, greens fees, event tickets, free attendance at a conference or seminar, and related travel, hotel, meals, and other non-monetary items received from a service provider or other organization because of your position with the Plan.

For Schedule C reporting purposes, exclusions apply for occasional non-monetary compensation of insubstantial value if:

- Tax deductible for federal income tax purposes by the person providing the gift or meal, and would not be taxable income to the recipient.
- The value of the gift or meal is less than \$50 and the total of all gifts or meals from one source in a calendar year is less than \$100 (exclude gifts or meals under \$10 each).

For Schedule C reporting purposes, if you received direct and/or indirect compensation *totaling \$5,000 or more* in connection with services rendered to the Plan or because of your position with the Plan, you are required to report such compensation for the fiscal year ended December 31, 2012. If the indirect compensation is related to two or more plans, the value of the compensation may be allocated (pro rata) among the plans.

In connection with gathering information for the Plan's annual Form 5500 for the fiscal year ended December 31, 2012, please complete the requested information below and return the completed form by September 30, 2012.

Name
Company

Date
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1. Did you receive direct and/or indirect compensation of \$5,000 or more during the fiscal year ended December 31, 2012 in connection with services rendered to the Plan or because of your position with the Plan?

YES	NO
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If "Yes," complete Items 2 and 3 below. If "No," skip items 2 and 3 below, sign and return the form.

<input type="checkbox"/>	<input type="checkbox"/>
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2. Provide the amount of **direct compensation** received **directly** from the Plan for services rendered to the Plan or because of your position with the Plan for the fiscal year ended December 31, 2012.

AMOUNT

3. Provide the amount of **indirect compensation** received from sources other than directly from the Plan for the fiscal year ended December 31, 2012, including the amount of money or "anything else of value" received in connection with services rendered to the Plan or in connection with your position with the Plan.

\$ _____

a. If indirect compensation, was received from any one source in a calendar year, is \$1,000 or more please complete the following:

\$ _____

Name and EIN or address of the source of indirect compensation: _____

Amount: \$ _____

Description of the indirect compensation, including any formula used to determine the amount of indirect compensation: _____

Please use the back of this page to indicate additional sources that need to be listed.

Thank you for your assistance in this matter. Please do not hesitate to _____ with any questions.

Sincerely,

I have completed the questions and requested information, as applicable, and, to the best of my knowledge, they are correctly stated.

Signature: _____

Date: _____

Name (print): _____

Phone: _____