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MEMO

RE: Mandatory Retirement Plan Restatement

As you may be aware, all employer-sponsored retirement plans are impacted by the Pension Protection Act of 2006 (PPA) and are required to have a complete restatement to maintain their tax qualified status. Click [here](#) to view an informational pamphlet that describes the Restatement process.

In the upcoming months, we will work with you to implement the restatement of your plan. Please note that these restatements *must* be completed by April 30, 2016.

Although this may seem far off, we will begin the process in the coming months to allow ample time to incorporate any plan design changes you would like.

In late August and into early September we will be sending out further details and a questionnaire regarding plan design for your completion. This will be your opportunity to indicate any changes that you would like to make.

As we go through this restatement period, please contact your Plan Administrator with any questions that you may have.