



SIMPLE 401(k) Plan Document Restatement Questionnaire

(Use To Restate an Existing UBS Financial Services Inc. Prototype SIMPLE 401(k) Plan Document for IRS Mandated Changes)

Overview

All employers who sponsor qualified retirement plans ("Plan Sponsors") are required by the IRS to replace their current plan documents with new plan documents that incorporate the changes brought about by legislative and regulatory changes, primarily the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA). Plan Sponsors who fail to properly restate their qualified plan by the IRS mandated deadline risk the tax-qualified status of the Plan. This questionnaire will help to guide Plan Sponsors and their tax/legal advisors through this essential process.

This SIMPLE 401(k) Plan Document Restatement Questionnaire gathers information that will be used to restate an existing UBS prototype SIMPLE 401(k) plan document. Plan Sponsors who do not follow this process to restate their plan will be removed from the UBS prototype plan document program. UBS Financial Services Inc. (UBS) now offers its retirement plan clients a qualified plan prototype document service through Ascensus, a retirement services company. The annual fee for the service is \$150, charged automatically to the UBS master account for the plan.

To restate a UBS prototype plan document, the Plan Sponsor must first refer to a copy of its current UBS

prototype plan adoption agreement (including any amendments adopted) to complete this SIMPLE 401(k) Plan Document Restatement Questionnaire. Upon receipt of this Questionnaire, Ascensus will prepare the prototype plan document for the Plan Sponsor's review based upon the information provided by the Plan Sponsor in this document. All communication with the Plan Sponsor in connection with the UBS prototype document service is conducted electronically. Ascensus will create a secure file transfer protocol (FTP) website for the Plan Sponsor and will provide the Plan Sponsor with an e-mail detailing how to access the site and retrieve its plan documents. Upon downloading the documents, the Plan Sponsor will need to confirm that the elections in the adoption agreement are correct. This includes any options defaulted to those frequently selected by Plan Sponsors. The Plan Sponsor will then need to sign the adoption agreement and return a copy of it to Ascensus with a Certification of Adoption (the new adoption agreement, along with a copy of the basic plan document which supports it, should be maintained in the Plan Sponsor's permanent records for the plan). Future amendments to the prototype document, whether required by the IRS or requested by the Plan Sponsor, will be provided by Ascensus through the FTP website.

No Longer Using UBS Prototype Documents

UBS realizes that some Plan Sponsors may no longer need a UBS prototype plan document because they are obtaining plan document services from their legal counsel, plan administration firm or other document provider. Please indicate below whether you have discontinued using the UBS prototype plan document.

If you are no longer using a UBS prototype document, check this box, fill in your plan name, sign below and do not complete the rest of this questionnaire.

I am no longer using a UBS prototype document. Please reclassify my qualified plan on your records as using a non-UBS plan document.

Please sign below and return this page in the enclosed envelope to Ascensus DCS Unit:

By Regular Mail: P.O. Box 726, Brainerd, MN 56401

By Express or Overnight Mail: 415 8th Avenue NE, Brainerd, MN 56401

Plan Name _____

Legal Name of Plan Sponsor _____

Name _____
Print Authorized Individual's Name (Print Clearly)

Title _____

Signed _____
Authorized Individual for the Plan Sponsor

Date _____



Continued Use of UBS Prototype Documents

I want to continue to use a UBS prototype document. Please amend and restate my qualified plan based on the information provided below.

Trustee/Custodian: Self-Trusteed (must complete Trustee information below)
 UBS Financial Services Inc. as Custodian Wilmington Trust as Trustee

(Refer to the Signature Page, Appointment of Trustee, in the UBS Financial Services Inc. SIMPLE 401(k) Plan Adoption Agreement (No. 001))

Trustee:
Enter below the individual who is the trustee of the plan (may not be UBS or any of its employees or representatives).

Name of Trustee _____

Address _____

City _____ State _____ Zip Code _____

Title _____ Phone _____

The trustee named here must match the trustee listed on the UBS Account Application and Agreement for ERISA Plans. If you have more than one trustee for the plan, list additional trustees in the Comments/Notes section of this form.

Plan Sponsor Information

(Refer to Section I, Employer Information, in the UBS Financial Services Inc. SIMPLE 401(k) Plan Adoption Agreement (No. 001))

Plan Name _____

Legal Name of Plan Sponsor _____

Legal Address of Plan Sponsor _____

City _____ State _____ Zip Code _____

Employer Identification Number (i.e. Tax ID Number of Plan Sponsor) _____ - _____

Trust Identification Number, if any (i.e. separate Tax ID Number for the Plan's Trust) _____ - _____

Plan Sponsor's Tax Year End (Month/Day): _____

The plan year end will coincide with the employer's tax year end unless a different plan year end is indicated here:

Type of Business Organization:

- Sole Proprietorship
- Partnership
- C Corp
- S Corp
- Limited Liability Company
- Other _____

3 digit Plan Number: ____ ____ ____
(Use the plan number on the most recent Form 5500.)

Name of Plan Sponsor Contact Person _____

Title of Plan Sponsor Contact Person _____

Phone Number _____

Email (required)

Note: Plans will not continue to be maintained in the UBS qualified plan prototype document service without a valid e-mail address.

Estimated Number of Participants in the Plan: _____



Plan Effective Date

(Refer to Section II, Effective Dates, in the UBS Financial Services Inc. SIMPLE 401(k) Plan Adoption Agreement (No. 001))

- 1. The original plan effective date was _____
- 2. The plan will be restated effective January 1, 2010 for calendar year plans. For plans with a fiscal plan year, the effective date will be the first day of the plan year ending in 2010. If you would like a different restatement effective date, please indicate here: _____

Employee Eligibility

(Refer to Section III, Eligibility Requirements and Service Crediting Rules, in the UBS Financial Services Inc. SIMPLE 401(k) Plan Adoption Agreement (No. 001))

- 3. Age: An employee must be 21 years old to participate in the plan, unless the employer chooses a lower age: _____ (may not be higher than age 21)
- 4. Service: An employee must be employed for at least 12 months before being allowed to participate in the plan, unless the employer chooses a different number of months: _____ (may not be higher than 12 months)
- 5. An employee will earn a year of eligibility service by working at least 1,000 hours in a 12-month period. Hours will be measured by counting actual hours unless an elapsed time method is indicated here. If an equivalencies method is preferred, please indicate in the Comments/Notes section of the questionnaire.
 - The elapsed time method will be used for determining years of service

Contributions

- 6. Roth deferrals will not be permitted under this plan, unless otherwise indicated below:
 - Roth elective deferrals, in addition to pre-tax elective deferrals, will be permitted under this plan.

Are Roth deferrals being allowed for the first time? Yes No
- 7. If the employer makes the nonelective contribution for any year, the nonelective contribution will be made to each eligible employee who received at least \$5,000 in compensation for the SIMPLE 401(k) year unless otherwise indicated below:

\$ _____ (not more than \$5,000)

Loans and Plan Investments

(Refer to Section VII, Other Options, in the UBS Financial Services Inc. SIMPLE 401(k) Plan Adoption Agreement (No. 001))

- 8. Loans are not permitted from the plan, unless indicated here:
 - Yes, loans are permitted from the plan.

If Yes:

What will be the maximum number of outstanding loans at one time, per participant? _____

What is the minimum loan amount? \$ _____ (not to exceed \$1,000)

What is the loan interest rate? Prime Prime + 1% Other _____
- 9. Is it intended that the plan meet the requirements of ERISA Section 404(c)? Yes No

Authorized Individual

- 10. Authorized individual of the employer who should receive legal paper work if a claim is to be made against the plan *(to be reflected in summary plan description)*:

Name _____

Business Address _____

City _____ State _____ Zip Code _____



Plan Sponsor Agreements and Signature

1. I have read and understand the choices elected within this SIMPLE 401(k) Plan Document Design Questionnaire. The information provided in this Questionnaire and any ancillary information provided for the purposes of completing the plan documents are, to the best of my knowledge, correct and complete.
2. I represent that there are no related employers (e.g. controlled, common control or affiliated service group members) which participate in this plan. If there are related employers which participate, I have provided the name and address of such related employers in the Comments/Notes section or as an attachment to this SIMPLE 401(k) Plan Document Design Questionnaire.
3. I represent that I am authorized to sign on behalf of the Plan Sponsor (e.g. President, Officer or other person legally authorized to act on behalf of the entity which established or is establishing the plan).
4. I understand that neither Ascensus nor UBS, nor their employees or representatives, provide legal or tax advice and I have consulted with my legal and tax advisors regarding the plan and the SIMPLE 401(k) Plan Document Design Questionnaire. I understand that I am responsible for ensuring that appropriate optional forms of benefit under the prior plan document are preserved as required by the Internal Revenue Code and I understand that neither Ascensus nor UBS has reviewed the prior document.
5. I agree to receive all prototype plan document communication by e-mail and to notify Ascensus of any change in e-mail address. I understand that failure to notify Ascensus of any e-mail address change may result in the plan not receiving required amendments and can result in the disqualification of the plan by the IRS.
6. I understand that after the adoption agreement has been signed, future changes to plan provisions can only be made by a formal plan amendment.

Name _____
Print Authorized Individual's Name (*Print Clearly*)

Title _____

Signed _____
Authorized Individual for the Plan Sponsor

Date _____

Send only this completed and executed Questionnaire to Ascensus DCS Unit:
By Regular Mail: P.O. Box 726, Brainerd, MN 56401
By Express or Overnight Mail: 415 8th Avenue NE, Brainerd, MN 56401

Do not include other documents, letters or checks when you return this Questionnaire. Instead, send those directly to your Financial Advisor.

Neither UBS Financial Services Inc. nor any of its employees provide legal or tax advice. You must consult with your legal or tax advisor when making decisions about a retirement plan.

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