

January 1, 2010

TPP Valued Client

Re: Form 5500 Electronic Signature

We are writing to inform you of the new mandatory electronic filing requirements (EFAST2) which now apply to the annual report (Form 5500) that your retirement plan must file. The electronic filing procedures require that you sign the Form 5500 electronically. In order to sign the Form 5500, you will need to obtain "filing signer" credentials. The Department of Labor (DOL) will not permit us to obtain the credentials on your behalf. To obtain the filing signer credentials, you must register on the DOL's website. Once you are on the website, the steps are somewhat self explanatory. However, we have outlined the steps below:

1. Enter the website address; <http://www.efast.dol.gov> on your web browser and click "**Register**"
2. Read the privacy statement, check the box indicating that you have read the privacy statement, and then check the "accept agreement" tab. The website then will take you to the next page – "Register Profile Information."
3. Enter the following information: your name, address, phone number, email address and company name. *Note: The email address is probably the most important piece of information because the system will use that address to send you a confirmation email. The address should be one you can access easily and which you monitor regularly.*
4. On the same page, select the "filing signer" credential and click the "next" tab.
5. On the next page "Register – Challenge Information," select a challenge question (e.g., place or date of birth), provide an answer, and click the "next" tab.
6. On the "Registration Confirmation" page, click "submit."
7. The DOL will then send an email to the email address you provided. *Note: The DOL indicates that the email will occur immediately. If you do not see the email within a reasonable period of time, you may want to check your "junk email" folder because it is possible that your system may identify the email as spam.*
8. In the email, the DOL will provide a link that you will click on to receive your filing signer credentials (which will consist of a User ID and PIN code). The email message includes a statement indicating that as part of the application, you agree not to share the credentials with anyone, including a commercial service provider.
9. When you click on the link, you will land on the "Register – Challenge Verification Page." You will answer the challenge question (e.g., your place of birth) and click "next".
10. On the next page: "Register – Pin Agreement," you will agree not to share the PIN code, check the box indicating that you have read the agreement, and click "accept agreement."
11. On the next page: "Register – Signature Agreement," you will indicate (by clicking the "accept agreement" tab) that you understand that your electronic signature has the same legal force as a handwritten signature.
12. On the next page: "Register – Finalize," the DOL provides you with your User ID and PIN code. You will then click "next." *Note: We strongly recommend you print this page.*
13. On the next page: "Register – Password," you will select a 10-16 character password. The password will allow you to access your User ID and PIN code. After entering your password, you will click "save." **Please keep your password in a safe place.**

January 1, 2010

Page 2

14. The last page: "Register – Confirmation," informs you that you have completed the registration process.

If you have any questions or have trouble in obtaining the credentials, please contact our office as soon as possible.

Sincerely,

TPP Retirement Plan Specialists, LLC

C. Roy Messick, III
For the Firm

CRM/bmm