

commissions (including “soft dollars”), finder’s fees, 12b–1 distribution fees, account maintenance fees, and shareholder servicing fees, must be treated as separate compensation by the person receiving the fee for purposes of Schedule C reporting. For each person who is a fiduciary to the plan or provides one or more of the following services to the plan—contract administrator, consulting, investment advisory (plan or participants), investment management, securities brokerage, or recordkeeping—commissions and other transaction based fees, finder’s fees, float revenue, soft dollar and other non-monetary compensation, would also be required to be treated as separate compensation for Schedule C purposes even if those fees were paid from mutual fund management fees or other fees charged to the plan’s investment and reflected in the net value of the investment. Other revenue sharing payments among members of a bundled service arrangement do not need to be allocated among affiliates or subcontractors and treated as indirect compensation received by the affiliates or subcontractors in determining whether the affiliate or subcontractor must be separately identified on line 2 of the Schedule C.

*Allocating Compensation Among Multiple Plans:* Where reportable compensation is received in connection with several plans or DFEs, any reasonable method of allocating the compensation among the plans or DFEs may be used provided that the allocation method is disclosed to the plan administrator. In calculating the \$5,000 threshold for purposes of determining whether a person must be identified in Part I, include the amount of compensation received by the person that is attributable to the plan or DFE filing the Form 5500, not the aggregate amount received in connection with all the plans or DFEs.

*Affiliates:* For purposes of Schedule C reporting, an “affiliate” of a person includes any person, directly or

indirectly, through one or more intermediaries, controlling, controlled by, or under common control with the person applying principles consistent with the regulations prescribed under section 414(c) of the Code.

*Line 1.* Check “Yes” or “No” on line 1a to indicate whether you are relying on the alternative reporting option for a person or persons who received only eligible indirect compensation. If you check “Yes” on line 1a, provide as many entries in line 1b as necessary to identify the person or persons who provided you with the necessary disclosures regarding the indirect compensation.

If any indirect compensation is either not of the type described below or if the plan did not receive the written disclosures described below, the indirect compensation is not “eligible indirect compensation” for purposes of Part I.

(1) **Eligible Indirect Compensation:** Indirect compensation that is fees or expense reimbursement payments charged to investment funds and reflected in the value of the investment or return on investment of the participating plan or its participants finders’ fees “soft dollar” revenue, float revenue, and/or brokerage commissions or other transaction-based fees for transactions or services involving the plan that were not paid directly by the plan or plan sponsor (whether or not they are capitalized as investment costs).

(2) **Written Disclosures:** For the indirect compensation to be eligible indirect compensation you must have received written materials that disclosed and described (a) the existence of the indirect compensation; (b) the services provided for the indirect compensation or the purpose for payment of the indirect compensation; (c) the amount (or estimate) of the compensation or a description of the formula used to calculate or determine the compensation; and (d) the identity of the party or parties paying and receiving the compensation. The written

disclosures for a bundled arrangement must separately disclose and describe each element of indirect compensation that would be required to be separately reported if you were not relying on this alternative reporting option.

**CAUTION:** If any person received eligible indirect compensation and either direct compensation and/or indirect compensation that does not meet the requirements of this line to be eligible indirect compensation, you cannot rely on the alternative reporting option for that person and must complete line 2 for each such person who received \$5,000 or more in direct and indirect compensation.

*Line 2.* Except for those persons for whom you answered “Yes” to line 1 above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation. Start with the most highly compensated and list in descending order of compensation. Enter in element (a) the person’s name and complete elements (a) through (h) as specified below. Use as many entries as necessary to list all persons and information required to be reported.

*Element (a).* Enter the EIN for the person identified in element (a). If the name of an individual is entered in element (a) and the individual does not have an EIN, enter the EIN of the individual’s employer. If the person is self-employed and does not have an EIN, you may enter the person’s address and telephone number. Do not use a social security number in lieu of an EIN. The Schedule C and its attachments are open to public inspection and are subject to publication on the Internet. Because of privacy concerns, the inclusion of a social security number on this Schedule C or any of its attachments may result in the rejection of the filing.

*Element (b).* Select from the list below all codes that describe the services provided and compensation received. Enter as many codes as apply.

10 Accounting (including auditing)	50 Direct payments from the plan
11 Actuarial	51 Investment management fees paid directly by plan
12 Claims processing	52 Investment management fees paid indirectly by plan (e.g., mutual fund investment adviser management fees)
13 Contract Administrator	53 Insurance brokerage commissions and fees
14 Plan Administrator	54 Sales loads (front end and deferred)
15 Recordkeeping and information management (computing, tabulating, data processing, etc.)	55 Other commissions
16 Consulting (general)	56 Non-monetary compensation
17 Consulting (pension)	57 Redemption fees
18 Custodial (other than securities)	58 Product termination fees (surrender charges, etc.)
19 Custodial (securities)	59 Shareholder servicing fees
20 Trustee (individual)	60 Sub-transfer agency fees
21 Trustee (bank, trust company or similar financial institution)	61 Finders fees/placement fees
22 Insurance agents and brokers	62 Float revenue

23 Insurance services	63 Distribution (12b-1) fees
24 Trustee (discretionary)	64 Recordkeeping fees
25 Trustee (directed)	65 Shareholder servicing fees
26 Investment advisory (participants)	65 Account maintenance fees
27 Investment advisory (plan)	66 Insurance mortality and expense charge
28 Investment management	67 Other insurance wrap fees
29 Legal	68 "Soft dollar" commissions
30 Employee (plan)	69 Insurance brokerage commissions and fees
31 Named fiduciary	70 Consulting fees
32 Real estate brokerage	71 Securities brokerage commissions and fees
33 Securities brokerage	72 Other investment fees and expenses
34 Valuation (appraisals, etc.)	73 Other insurance fees and expenses
35 Employee (plan sponsor)	
36 Copying and duplicating	
37 Participant loan processing	
38 Participant communication	
39 Investment Company/Mutual Fund	
40 Foreign entity (e.g., an agent or broker, bank, insurance company, etc. not operating within jurisdictional boundaries of the United States)	
49 Other Services	99 Other Fees

*Element (c).* Enter any relationship of the person identified in element (a) to the plan sponsor, to the participating employer or employee organization, or to any person known to be a party-in-interest, for example, employee of employer, vice-president of employer, union officer, affiliate of plan recordkeeper, etc.

*Element (d).* Enter the total amount of compensation received directly from the plan for services rendered to the plan during the plan year. If a service provider charges the plan a fee or commission, but agrees to offset the fee or commission with any revenue received from a party other than the plan or plan sponsor, for example, as part of a commission recapture or other offset arrangement, only the amount paid directly by the plan after any revenue sharing offset should be entered in Element (d). Do not leave element (d) blank—if no direct compensation was received, enter "0."

*Element (e).* Check "Yes" if the person identified in element (a), or any related person, received during the plan year indirect compensation in connection with the person's position with the plan or services provided to the plan. (See instructions above on definition of indirect compensation). If the answer is "No," skip elements (f) through (h) for the person identified in element (a).

*Element (f).* Check "Yes" if any of the indirect compensation was eligible indirect compensation for which the plan received the necessary disclosures. See instructions for Line 1 for definition of eligible indirect compensation. Check "No" if none of the indirect compensation was eligible indirect compensation.

*Element (g).* Enter the total of all indirect compensation that is not eligible indirect compensation for which the plan received the necessary

disclosures. Do not leave blank. If none, enter "0".

*Element (h).* Check "Yes" if the service provider, instead of an amount or an estimated amount, gave the plan a formula or other description of the method used to determine some or all of the indirect compensation received.

*Line 3.* For each person identified in Line 2 who is a fiduciary to the plan or provides one or more of the following services to the plan "contract administrator, consulting, investment advisory (plan or participants), investment management, securities brokerage, or recordkeeping" enter the requested information for each source from whom the person received indirect compensation if (1) the amount of the compensation was \$1,000 or more, or (2) the plan was given a formula or other description of the method used to determine the indirect compensation rather than an amount or estimated amount of the indirect compensation.

#### Part II—Service Providers Who Fail or Refuse To Provide Information

*Line 4.* Provide the requested information for each plan fiduciary or service provider who you believe failed or refused to provide any of the information necessary to complete Part I of this Schedule.

*Important Reminder.* Before identifying a fiduciary or service provider as a person who failed or refused to provide information, you should contact the fiduciary or service provider to request the necessary information and tell them that you will list them on the Schedule C as a fiduciary or service provider who failed or refused to provide information if they do not provide the necessary information.

#### Part III—Termination Information on Accountants and Enrolled Actuaries

Complete Part III if there was a termination in the appointment of an accountant or enrolled actuary during the 2009 plan year. This information must be provided on the Form 5500 Return/Report for the plan year during which the termination occurred. For example, if an accountant was terminated in the 2009 plan year after completing work on an audit for the 2007 plan year, the termination should be reported on the Schedule C filed with the 2009 plan year Form 5500. If the accountant is a firm (such as a corporation, partnership, etc.), report when the service provider (not an individual within the firm) was terminated. An enrolled actuary is by definition an individual and not a firm, and you must report when the individual is terminated.

Provide an explanation of the reasons for the termination of an accountant or enrolled actuary. Include a description of any material disputes or matters of disagreement concerning the termination, even if resolved prior to the termination. If an individual is listed, and the individual does not have an EIN, the EIN to be entered should be the EIN of the individual's employer. Do not use a social security number in lieu of an EIN. The Schedule C and its attachments are open to public inspection, and the contents are public information and are subject to publication on the Internet. Because of privacy concerns, the inclusion of a social security number on this Schedule C or any of its attachments may result in the rejection of the filing.

The plan administrator must also provide the terminated accountant or enrolled actuary with a copy of the explanation for the termination provided in Part III of the Schedule C,