

December 27, 2011

Office Manager
Member Office
1234 Anystreet
Tulsa, OK 74[REDACTED]

Re: Your Company's 401(k) Profit Sharing Plan

Dear [REDACTED]:

IMPORTANT NOTICE

Failure to remit employee contributions, or untimely remittance, violates the Employee Retirement Income Security Act of 1974 (ERISA).

The Employee Benefits Security Administration of the U.S. Department of Labor is currently sending out letters regarding late 401(k) contributions to retirement plans. The letter is addressed to the Plan Administrator of the retirement plan and states that the Employee Benefits Security Administration of the Department of Labor has reviewed the plan's 5500 and is aware the plan administrator deposited 401(k) payments late.

DO NOT RESPOND TO THIS LETTER. INSTEAD, IF YOU RECEIVE ONE OF THESE LETTERS, PLEASE CALL THE UPAL OFFICE IMMEDIATELY. ALSO, PLEASE SEND THE ORIGINAL LETTER AND THE ACCOMPANYING DOCUMENTS TO UPAL IMMEDIATELY. UPAL WILL RESEARCH LATE CONTRIBUTIONS AND ASSIST YOU IN RESPONDING ON BEHALF OF YOUR RETIREMENT PLAN.

If you have any questions, please give Lea Ann Nunley a call at 918-747-5585.

Sincerely,

Lea Ann Nunley, Vice President
Retirement Plan Services

LAN/kd