

Date: May, 2010

To: Plan Sponsors and Plan Administrators

Re: Electronic filing of Form 5500 and related schedules for plan years beginning in 2009 or later

NOTE: If you are not the person who signs Form 5500 for your plan, please forward a copy of this memo to the person who signs it.

As a result of the Pension Protection Act of 2006, Form 5500's are now required to be filed electronically for plan years beginning in 2009 or later. We have determined what we believe will be the most effective way for our clients to comply with this new regulation. In short, there will be a three step process for plan sponsors to electronically submit their Form 5500 and applicable schedules. The three steps are:

- ▶ Step 1: Obtaining EFAST2 Signing Credentials
- ▶ Step 2: Reviewing and physically signing Form 5500
- ▶ Step 3: Electronically submitting and signing Form 5500

“EFAST2” is the name of the electronic filing program given by the Department of Labor and requires the signer of Form 5500 to register and obtain signing credentials. The rest of this memo will focus on “Step 1: Obtaining EFAST2 Signing Credentials.” This should be done as soon as possible by the person who will sign Form 5500. The process to obtain EFAST2 signing credentials takes about 10 minutes and only needs to be done once. An email address is required to register and it is imperative for the Form 5500 signer to maintain their credentials so they may be recalled later when necessary. We have added space below for you to write down the critical information you will obtain and need later in the process. Please keep this information in a secure place for later reference.

- ▶ User ID: _____
- ▶ Password: _____
- ▶ Personal Identification Number (PIN): _____

To obtain credentials, please complete these steps. If you have any trouble with the EFAST2 website as you proceed below, please call either the EFAST2 Help Desk at 1-866-463-3278 or your TSC retirement plan administrator for help.

1. Go to the DOL's EFAST website at <http://www.efast.dol.gov/>
2. On the left-hand side, click on the “Register”.
3. A Privacy Statement will appear. Check the “I have read... ” box and click on the “Accept Agreement” button.
4. Complete the Profile Information page. The email address entered on this page should be that which is used for work purposes by the person who will sign Form 5500. For the User Type question, check the “Filing Signer” box. When complete, click on the “Next” button.
5. Select and answer a challenge question and then click on the “Next” button.

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6. A Summary page appears. Review it and if the information is correct, click on the “Submit” button.
7. After a short wait, you will receive an email from EFAST2. Click on the link provided in the email to complete the registration. You will need to answer again the challenge question.
8. Next you will be taken to the PIN Agreement and then the Signature Agreement page. On each page, check the “I have read this agreement” box and click on the “Accept Agreement” button.
9. You will then be brought to the Finalize page. This page has your User ID and PIN number. ***Please print this page and keep it in a safe place*** so you can later recall this information for electronically signing Form 5500. After printing, click on the “Next” button.
10. You will be brought to the Password page where you can designate your own unique password. Choose your password and click on the “Save” button. You will then be brought to the Confirmation page showing the message “Successful Account Activation.” You are now finished with the EFAST2 website.

This completes the DOL’s portion of “**Step 1: Obtaining EFAST2 Signing Credentials.**” There is one last step to complete so that we may proceed with sending the Form 5500.

Last part of “**Step 1: Obtaining EFAST2 Signing Credentials.**” This step should be completed by the Primary Contact who works with TSC and accesses the TSC Secure Website for administration of the plan. Login to your TSC secure website at www.tsc401k.com. After logging in, select your plan, click on the “Get Started” button under the EFAST2 Signing Credentials section and enter the name of the person who will sign Form 5500 and the email address they used when obtaining their EFAST2 signing credentials. Your TSC retirement plan administrator will be automatically notified when you click on the “Submit” button.

There is nothing more to do until we send you your Form 5500. When it comes time to file Form 5500, we will contact you with information on how to complete the electronic filing process. If you have any questions, please don’t hesitate to contact your TSC retirement plan administrator. Thank you!