

**U.S. Department of Labor**

Employee Benefits Security Administration  
Los Angeles Regional Office  
1055 E. Colorado Boulevard, Suite 200  
Pasadena, California 91106-2357  
Telephone: (626) 229-1079  
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Reply to the Attention of: Case No.

, Investigator

Direct Dial: 626-

March 8, 201

1601 Dodge St.  
Omaha, NE 68102

Re: Inc. 401(k) Plan  
EIN/PN:

Dear :

The Employee Benefits Security Administration of the U.S. Department of Labor is responsible for the administration and enforcement of Title I of the Employee Retirement Income Security Act of 1974 (ERISA). ERISA establishes standards governing the operation of employee benefit plans and the conduct of fiduciaries with respect to such plans. Section 504 of ERISA vests investigative authority over employee benefit plans in the Secretary of Labor.

, Inc. 401(k) Plan (Plan) has been selected for a limited review. Our investigation will consist primarily of an on-site examination of Plan records for the period of January 1, 2013 through the present date.

In order to facilitate the investigation, we have attached a list of documents that should be available for our inspection and retention at the time of the scheduled meeting. Please note that this document request is not all-inclusive, and we may need to review other documents as warranted. We have found in the past that the submission of relevant documents/information to our office prior to the inception of an on-site field investigation can lessen the administrative burden placed on you and may eliminate the need for an on-site visit entirely. We ask that you submit to this office within the next **ten (10)** business days from the date of this letter the information on the enclosed list. Thank you in advance for your cooperation. Should you have any questions, feel free to contact me at 626-

Sincerely,

, Investigator

DOCUMENTS TO BE AVAILABLE FOR INSPECTION AND RETENTION  
Inc. 401(k) Plan

**Note: Unless otherwise specified, the documents to be provided should include those covering the entire period under review.**

1. Plan document(s), adoption agreement(s), trust agreement(s) and all amendments.
2. Most Current Summary plan description (SPD) and any applicable summaries of material modifications (SMMs).
3. Most recent IRS determination letter.
4. If the Plan is collectively bargained, provide copies of all applicable collective bargaining agreements, including all addenda, schedules, signature pages, amendments, etc. and any memoranda of understanding relating to the Plan and/or the benefits provided thereunder.
5. Documents sufficient to show the legal form of the Plan sponsor (corporation, partnership, trust or estate, etc.) during the period under review.
6. Documents sufficient to show each owner, partner or shareholder of 25% or more of:
  - a) the combined voting power of all classes of stock entitled to vote or the total value of shares of all classes of stock of a corporation,
  - b) the capital interest or the profits interest of a partnership, or
  - c) the beneficial interest of a trust or unincorporated enterprise,which is an employer or employee organization whose member are covered by the Plan.
7. List identifying each officer or director (or an individual having powers or responsibilities similar to those of officers or directors) of the Plan sponsor during the period under review. The list should include names, titles, responsibilities, and current contact information.
8. Documents, including memoranda, correspondence or brochures relating to communications with employees or participants describing the Plan's terms, benefits and administration.
9. Documents that describe any administrative fees or service charges that are withheld from contributions to the Plan or deducted from participant accounts.
10. Fidelity bond(s), including declarations pages and riders/endorsements identifying the Plan as the named insured, amount of coverage, period covered, and name of the surety company.
11. Fiduciary liability insurance policies (if any).
12. Current participant enrollment package, including list of investment options available.

13. Fee disclosures required by 29 CFR § 2550.408b-2 (often called “408b-2 disclosures”), including:
  - a) Fee disclosures provided by the Plan’s service providers to Plan fiduciaries, including the date the disclosures were provided;
  - b) Fee disclosures provided by Plan fiduciaries to Plan participants, including the date the disclosures were provided.
14. Annual Return/Reports Forms 5500 with all attachments, including accountant’s opinion, financial statements, notes to the financial statements and supplemental schedules.
15. Summary Annual Return/Reports for all Plan Years under review.
16. Most recent internal balance sheet/statement of assets and liabilities for the Plan, including descriptions of all assets held and their locations (e.g., name of investment company, financial institution, etc. where trust assets are deposited).
17. Listing of the Plan’s assets or holdings, including periodic (e.g. annual, quarterly or monthly) trust account or custodial statements.
18. Any written policy statements, guidelines or other documents governing the operation or administration of the Plan (e.g. Plan investment policy, participant loan policy, etc.)
19. Any applications for exemptions under Title I of ERISA.
20. Listing of all individuals responsible, directly or indirectly, for the operation, administration and the investment of the assets of the Plan during the period under review, specifically:
  - a) Plan Trustees, Administrators, and Fiduciaries;
  - b) Members of any Plan oversight committee, sub-committee or similar group; and
  - c) Accounting, human resources, or other personnel of the Plan sponsor who process claims or enrollment, respond to participant inquiries, or interface with service providers.

The list should include names, titles, responsibilities, and current contact information.
21. The names, addresses and telephone numbers of those individuals with signatory authority for any Plan account, including authorizations for check writing, wire transfers, telephone transfers or any other transactions of the trustees and the plan administrator.
22. Listing of all service providers to the Plan, including company names as well as names and direct contact information for individual points-of-contact or account representatives.
23. Listing of all service providers to the Plan who are employees, officers or directors (or an individual having powers or responsibilities similar to those of officers or directors, or are a 10% or more owner, partner or shareholder (directly or indirectly in capital or profits) of:
  - a) an employer any of whose members are covered by the Plan; or



- b) an employee organization any of whose members are covered by the Plan.
24. All written agreements and contracts relating to services rendered to the Plan by all service providers, including but not limited to third party administrators (TPAs), preferred provider organizations (PPOs), preferred provider associations (PPAs), actuaries, accountants, insurance carriers, insurance agents, marketing agents, employee or employer representatives, stop-loss insurers or reinsurers, or any other service provider.
  25. Listing of the names, addresses, social security numbers and telephone numbers of the Plan participants;
  26. Minutes of any Board of Directors' meetings in which the Plan was discussed, as well as minutes of any Plan Trust or Plan Committee meetings. If the Plan is collectively-bargained, copies of the minutes of any Joint Trust Board meetings in which the Plan was discussed.
  27. Sarbanes-Oxley "Blackout Period" notices (if applicable)
  28. Sample individual benefit statement. (If benefit statements are provided online, please provide a printout of **one** participant's online statement. In addition, if any written notices are issued to participants notifying them of online access to benefits information, please provide a sample of one of the written notices.)
  29. The Plan's accounting records, including trustee or custodian statements, general ledger, journals, bank statements and check registers (with canceled checks and deposit slips), financial statements and invoices for Plan expenses, for the two most recent Plan years.

#### Employee Contributions

30. Documents sufficient to show employee contributions due and made to the Plan for each payroll from January 1, 2013 to present. These documents should include:
  - a) A **payroll summary** or register showing all employee contributions and loan repayments per pay period for the Plan.
  - b) Evidence of receipt of these monies by the Plan's trust. Acceptable evidence could be trust transaction statements, cancelled checks (front and back), or evidence of a wire transfer.
31. Documents sufficient to show all transactions in any Plan account, including deposit/allocation confirmations and statements showing dates and amounts of contributions, distributions, and loan payments.