



during the course of the review, and should be readily available.

Thank you in advance for your assistance. If you have any questions, please call me at (816) [redacted] or email [redacted]@dol.gov.

Sincerely,

[redacted], JD  
ERISA Investigator

Enc:  
Attachment

**Documents for Review  
Inc. 401(K) Plan**

*Note: Unless otherwise indicated, the relevant period is January 1, 2009, through the present. If any of the requested materials are not available, please so indicate in writing. Documents not marked with an asterisk (\*) need not be copied, but should be available for review.*

**Documents Creating and Describing the Plan**

1. Documents establishing the Plan, including all amendments\*
2. Trust Agreements, including all amendments\*
3. Summary Plan Description (SPD)\*
4. Summary of Material Modification (SMM) reports\*
5. IRS Determination Letter(s)\*

**Plan Reporting**

6. Signed copies of all Forms 5500, *Annual Return/Report of Employee Benefit Plan*, together with all amendments and attachments, including any accountant's opinions, financial statements, and notes to the financial statements (*available for review*)
7. Summary Annual Reports (SARs)\*
8. Copies of any IRS Forms 5330 filed for the Plan\*

**Plan Administration**

9. Names, home addresses, home phone numbers, e-mail addresses, and Social Security Numbers of all Plan trustees, Plan administrators, and named fiduciaries\*
10. Current Fidelity bond, with all applicable attachments or riders\*
11. Current Fiduciary liability insurance policy, if applicable\*
12. Information sufficient to show all persons and entities providing services to the Plan, or to the Plan's sponsor as it relates to the Plan, directly or indirectly, including contracts, dates of service, addresses and amount of fees paid (*available for review*)
13. Statements from the Plan's services providers detailing the services to be provided and all direct and indirect compensation to be received by the service provider, its affiliates, or subcontractors [408 (b)(2) Disclosures]\*
14. Source documents showing detail of administrative expenses paid by the Plan\*
15. Any existing schedule(s) of delinquent employee contributions, including amounts and dates of withholding from employee pay and/or dates contributions were received from participants\*

16. Any existing schedule(s) of delinquent employer contributions, including dates contributions were owed and dates contributions were deposited into participant accounts\*
17. Participant distribution records (*available for review*)
18. Schedule of participant loans\*
19. Participant loan files (*available for review*)
20. Minutes of Plan trustee meetings and minutes of the board of directors or any other committees of the Plan sponsor as they relate to the management of the Plan (*available for review*)
21. Any Black Out Notices.
22. All correspondence related to the administration of the Plan (*available for review*)

### **Plan Participants, Assets, and Accounting**

23. Year-end statements of Net Assets Available for Plan Benefit, and statements of Changes in Net Assets Available for Plan Benefits, with no items identified as “other”\*
24. Trust company schedule of contributions received or other transactional reports showing each deposit received by the Plan trust, including date, amount, and type of deposit (e.g., employee contributions, loan repayments, employer contributions)\*
25. Summary payroll reports that show the amount of employee elective deferral contributions withheld or collected during the pay period, and any adjustments made to reconcile those deductions to the amount deposited in the Trust\*
26. Payroll records for all employees, with sufficient detail to document the amounts withheld from pay for those employees making contributions to the Plan (*available for review*)
27. Schedules or account statements showing participants’ annual account balances, including vesting percentages (*available for review*)
28. Schedules of loans and all related supporting documentation for any loans—*other than participant loans*—to or from the Plan, including promissory notes, amortization/repayment schedules, and current balances (*available for review*)
29. **Records regarding any real property held, bought, or sold by the Plan, including documentation to support the fair market value reported for this asset (*available for review*)\***

### **Plan Sponsor Information**

30. Names, home addresses, home phone numbers, e-mail addresses, and Social Security Numbers of all corporate officers and directors of the Plan sponsor\*

31. Listing of all organizations affiliated with the Plan sponsor (i.e., parent, sister, and subsidiary companies)\*
32. Listing of all other employee benefit plans maintained by the Plan sponsor and its affiliates \*
33. Plan sponsor's annual audited and unaudited financial statements, including accountant's opinion and notes to the financial statements\*