

NICHOLAS, HICKS & FARMERS, INC.

FEEES FOR SERVICES

(503) 885-0505

401(k) Profit Sharing or 403(b) Plans:

Document / restatement (owner only \$450 / takeover no charge) \$850 + \$10 per eligible participant
Administration (owner only \$450)..... \$850 + \$30 per eligible participant

Defined Benefit Plans:

Document (takeover no charge)..... \$1250 + \$10 per eligible participant
Administration including actuarial certification \$1850 + \$50 per eligible participant
(PBGC reporting, distributions or amendments \$225)

DB/DC Combination Plans:

Document (takeover no charge)..... \$2750 + \$20 per eligible participant
Administration including actuarial certification \$3350 + \$50 per eligible participant

Special Transactions:

Comparability allocation minimum \$250
Trust accounting or audit consulting..... \$95 per hour
Distributions, amendments or extensions (annual loan \$35)..... \$95

NICHOLAS & COMPANY, INC.

Cafeteria Plans:

Document (POP \$350 / takeover no charge) \$650 + \$5 per eligible participant
Monthly administration (POP annual \$350 + \$3)..... \$5 per month per participant
(annual set up / form 5500 / monthly minimum \$95)

*** Large Plan Division:** special pricing applies to plans over \$5 million and/or more than 200 employees