

**NICHOLAS, HICKS & FARMERS, INC.**

**FEES FOR SERVICES**

**(503) 885-0505**

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

Document / restatement (owner only \$450 / takeover no charge) ..... \$750 + \$10 per eligible participant  
Administration (owner only \$450)..... \$750 + \$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  
(PBG 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

9/1/08