

EXHIBIT B - FEE SCHEDULE

Plan Establishment Fees*

- New (Start-Up) Plans - \$500*
- Existing (Conversion) Plans - \$1,000**

*Plan Establishment Fees cover plan document preparation and the transfer of assets.

**An additional \$85 per hour fee applies to in-kind fund transfers or fund-to-fund mappings.

Plan Recordkeeping and Third-Party Administration (TPA) Fees

- Plans with 1-30 Eligible Employees - \$1,500 per year (\$375 per quarter)
- Plans with > 30 Eligible Employees - \$1,500 per year (\$375 per quarter) + \$30 per year for each additional EligibleEmployee (\$7.50 per quarter)
- Asset-based fee of 0.02% per quarter. This fee will be based on Plan assets as of the last day of the preceding calendarquarter

The number of Eligible Employees considered for quarterly fee purposes will be based on the number of participants reported on the Plan's latest Form 5500. If no Form 5500 is available (for example, in the case of a start-up plan), this number will be based on the number of participants maintained on the Employee Fiduciary recordkeeping system as of the last day of the preceding calendar quarter.

The Plan's first quarterly fee will be prorated based on the Effective Date of this Agreement.

- Participant Loans - \$50 origination fee; \$50 annual maintenance fee
- Participant Distributions - \$50 per distribution
- QDRO review and account division - \$150 per QDRO
- Self-Directed Brokerage Accounts - \$100 per account per year (plus brokerage account maintenance charges and applicable brokerage/trading fees)
- Exchange Traded Funds (ETFs) - \$0.01 per share trading fee

Additional Plan Service Fees

- General Nondiscrimination Testing (IRC §401(a)(4)) (required when profit sharing uses "New Comparability" formula) - \$500
- Plan Document Amendments - \$150
- Plan Document Restatements - \$500
- Compensation Testing (IRC §414(s)) - \$150
- Compliance-Related Contribution Forfeitures - \$25 per forfeiture
- Paper Benefit Statements - \$1.50 per statement mailed
- Audit Support Package - \$500 (required for all large plan Form 5500 filers)
- Miscellaneous Administrative Services (e.g., manual data entry) - \$85 per hour
- Miscellaneous ERISA Consulting Services (e.g., projected contribution allocations) - \$150 per hour
- Form 5330 Preparation - \$150
- Contribution Submissions in Excess of Thirty (30) Per Year - \$10 for each additional submission
- Discretionary Fund Lineup Changes in Excess of Two (2) Per Quarter - \$85 for each additional change

Service Termination Fees

- Service Terminations (either due to Plan termination or change in service provider) - \$300