

## SCHEDULE A - FEES

The Employer shall pay to P&A:

1. **INSTALLATION FEE.** \$0.00
2. **ADMINISTRATION FEES.** Administration fees for each calendar month commencing while this Agreement remains in effect.

As of the first day of each Plan Year, P&A shall determine if an Annual Minimum Fee in the amount of \$1,000.00 is due with respect to that Plan Year. This Annual Minimum Fee shall be due only if the following total is less than \$1,000.00. The number of individuals who are enrolled to receive benefits under the Plan as of the first day of the Plan Year multiplied by \$3.50 (the per Participant monthly fees described below) then multiplied again by 12 months.

If it is determined that, with respect to a particular Plan Year, the Annual Minimum Fee provision above does not apply, P&A shall provide the Employer with invoices for administrative fees on a monthly basis. The fees for a given month shall equal the sum of \$3.50 for each individual who was enrolled for the reimbursement of expenses under the Plan as of the first day of that month, including (i) any individual who, on that date, would have been eligible for reimbursement but for the fact that he or she had previously been reimbursed for the full amount of benefits available to him or her under the terms of the Plan; (ii) any individual whose eligibility for the Plan had terminated prior to that date but who, on that date, remained eligible to submit post-termination run-out claims under the terms of the Plan or whose family members remained eligible to submit such claims.

If it is determined to apply, the Minimum Annual Fee shall be due and payable within thirty (30) days after P&A provides the Employer with an invoice with respect to same. Once paid, the Minimum Annual Fee shall be credited against the Employer's obligation for monthly fees as determined in accordance with the preceding paragraph, and P&A shall not bill for any monthly fees until the total of all such fees accrued to date exceeds the amount of the Minimum Annual Fee. Monthly fees shall be due and payable within thirty (30) days after P&A provides the Employer with an invoice with respect to same.

3. **ANNUAL REPORT PREPARATION.** \$300.00 for each annual return (Form 5500 Series or equivalent) that is prepared by P&A pursuant to Section 1 of this Agreement.
4. **REQUESTED ADDITIONAL SERVICES AND MATERIALS.** For such services and materials requested by the Employer that are in addition to the services and materials described in Section 1 of this Agreement, P&A shall be entitled to such additional compensation from the requesting party as is mutually

agreed upon by the requesting party and P&A.

5. **MAILING EXPENSES.** The cost of any mailing required under the Agreement the rate for which exceeds the first-class rate charged by the U.S. Post Office.

6. **RECOUPMENT OF PENALTIES AND FEES.** The amount of any penalty or like fee that is imposed on P&A as a result of any action or inaction by the Employer or by the employees or other agents of the Employer with respect to the administration of the Plan, including but not limited to returned check charges or ACH rejection fees. P&A shall be entitled to immediately recoup any such penalty or fee from the Employer after giving the Employer written notice that P&A has paid such amount.

Note: Should the Employer elect to change the terms of the Plan or should changes in applicable laws necessitate changes to the Plan documents, P&A will provide the Employer with a quote as to the cost of having P&A make the document changes.