

ELIGIBILITY FORM

The following questions are designed to help you, the Employer, along with your attorney and tax advisor, determine if you are eligible to adopt a SEP Plan. Answer the following questions:

- | | YES | NO | |
|--|--------------------------|--------------------------|---|
| REQUIREMENTS
(All SEP Plans) | <input type="checkbox"/> | <input type="checkbox"/> | 1. Do you own or control a business from which your personal services are an income producing factor?
<i>If the answer is NO, STOP. You are not eligible to establish this Plan.</i> |
| | <input type="checkbox"/> | <input type="checkbox"/> | 2. Is the business a member of a controlled group of corporations, businesses, or trades, (whether or not incorporated) within the meaning of IRC Section 414(b) or 414(c)? |
| | <input type="checkbox"/> | <input type="checkbox"/> | 3. Is the business a member of an affiliated service group within the meaning of IRC Section 414(m)? |
| | <input type="checkbox"/> | <input type="checkbox"/> | 4. Does the business use the services of leased employees within the meaning of IRC Section 414(n)? |

If you answered any of the above questions 2 through 4 YES, you may have to include the leased employees and/or Employees of the other business(es) in this Plan. Consult your tax advisor to determine what additional action, if any, you must take.

SIGNATURE IMPORTANT: Please read before signing:

- I certify that:
1. I am an authorized representative of the Employer and the Employer is eligible to establish the SEP Plan of the Prototype Sponsor.
 2. In determining my eligibility to adopt this Plan, I relied solely upon the advice of my own advisors.
 3. I agree not to hold the Prototype Sponsor responsible for any liabilities I may suffer as a result of being found ineligible to establish this Plan.

DATE EXECUTED _____

TYPE NAME OF EMPLOYER _____

SIGNATURE OF EMPLOYER _____