

April 4, 2008

RE: 403(b) Individually Designed Plan (IDP)

Dear Relius Documents Customer:

The issuance of the final 403(b) regulations last July required us to evaluate the 403(b) individually designed plan (IDP) product. The ultimate goal is to ensure that we provide you with an updated plan on a timely basis.

As you may know, we developed a "prototype formatted" 403(b) document in response to numerous customer requests. We have determined that the most efficient and expedited approach for updating the 403(b) IDP product is to change the format of that document so that it is based on the "prototype formatted" document. The new format for the 403(b) IDP product will be similar to the "prototype formatted" document in that it will consist of two components – a basic plan document and an adoption agreement. The adoption agreement, however, will generally ONLY show those provisions that you select. Thus, it will differ from a traditional prototype adoption agreement (which shows all options that may be selected). By showing only your selections on the completed adoption agreements, you will have a document showing your plan features in a more concise format. In addition, the new document will allow for even more flexibility in plan design, giving you more options to choose from than the current 403(b) IDP product.

We intend to replace the current 403(b) IDP with this new formatted plan in a release targeted for early 3rd quarter 2008. The current pricing structure of the documents will NOT change. Thus, if you are a Relius Documents system user, your maintenance fees will **not** change. Alternatively, you may choose to instead license the 403(b) prototype document, and the associated 403(b) Supporting Forms Module. Contact Relius Documents Sales for more information.

We appreciate your business and assure you that we are attempting to balance the needs of all customers. If you have any questions, please feel free to contact us at 800-326-7325, and select from the following:

- Option 4 - Relius Documents Consulting (for questions regarding plan language, provisions etc.)
- Option 5 - Relius Document Sales (for questions regarding purchasing a new plan document or system)
- Option 6 - Relius Client Account Services (for general questions)
- Option 2 - Relius Documents System Support (for questions regarding your system)

Sincerely,

Relius Documents Group