

MODEL INFORMATION SHARING AGREEMENT FOR 403(b) CONTRACT EXCHANGES

Name of Employer Columbia Gorge Community College ("Employer")
Name of Product Provider: ADP, Inc. ("ADP")

Pursuant to this agreement, which supplements any existing service agreement between the Employer and ADP and any other associated agreements or contracts, this agreement establishes the understanding between the Employer and ADP (collectively, the "Parties") to share information necessary for compliance with Treasury Regulation § 1.403(b)-10(b) relating to contract exchanges made after September 24, 2007 (or such later compliance date provided in guidance by the Internal Revenue Service) by employees of the Employer. The Parties intend this Agreement to describe the respective duties and obligations of the Parties with respect to contract exchanges entered into after September 24, 2007, as set forth hereafter.

Employer Representations:

The Employer represents to ADP that the Employer maintains (or will maintain on or before January 1, 2009, or such later compliance date as may be established) a written plan document complying with the regulations under § 403(b) of the Internal Revenue Code of 1986, as amended ("Code"), and that among other things, the plan provides for the exchange.

The Employer represents to ADP that it is an eligible employer under Code § 403(b) and will notify ADP promptly in writing in the event that it ceases to be an eligible employer under Code section 403(b) or to maintain the plan.

Agreements:

The Employer and ADP, agree to, from time to time in the future, provide each other with the following information within a reasonable period of time following the other party's request:

- Information necessary for the resulting contract/custodial account, or any other contract/custodial account to which contributions have been made by the Employer, to satisfy Code § 403(b), including information concerning a participant's employment and information that takes into account other Code § 403(b) contracts/custodial accounts or qualified employer plans (such as whether a severance from employment has occurred for purposes of the distribution restrictions in Treasury Regulation § 1.403(b)-6 and whether the hardship withdrawal rules of Treasury Regulation § 1.403(b)-6(d)(2) are satisfied.)
- Information necessary for the resulting contract/custodial account, or any other contract/custodial account to which contributions have been made by the Employer, to satisfy other tax requirements (such as whether a plan loan satisfies the conditions in Code § 72(p)(2) so that the loan is not a deemed distribution under Code § 72(p)(1)).

- In the event an eligible rollover distribution is received that includes after-tax employee contributions or designated Roth contributions, information regarding the participant's basis under Code § 72 in the amount rolled over.
- Any other information necessary to ensure compliance with Code § 403(b) and regulations thereunder.

The Parties agree that each is obligated to provide only information available on its records and ADP does not guarantee the accuracy of any information that is based on certification by a participant or a previous service provider.

The Parties agree that the accumulated benefit under the receiving contract immediately after the exchange will equal the accumulated benefit received by ADP from the previous provider immediately prior to the exchange.

The Employer acknowledges that ADP will not perform calculations (e.g., the maximum loan amount available or the taxable portion of a distribution) unless expressly agreed to in writing.

The Parties agree that the Employer may authorize (in writing) a third party to provide the information described above. Employer also may authorize ADP to provide information contemplated hereunder to a third party, in which case ADP is authorized to transmit proprietary and confidential Employer and participant data to such party, and such disclosure shall not be considered a breach of the confidentiality or non-disclosure provisions in any other service agreement between Employer and ADP. Employer shall be responsible for obtaining the agreement of any third party to whom data is sent hereunder to keep such data confidential.

The Parties agree that each will provide the other with information required to be shared under this Agreement as soon as reasonably practicable upon request. Any request for information shall contain the plan name identified above and the participant name(s).

The Parties agree that each, or their authorized representatives, will maintain as confidential any information provided by the other pursuant to this Agreement, unless otherwise required by law.

The Employer acknowledges that, unless it otherwise agrees in writing, ADP will be required to provide information hereunder solely in such forms and formats, and through such media, as it customarily maintains or transmits such information and will not be obligated to create reports that it does not ordinarily provide to Employer in the ordinary course of providing its services. ADP shall not be obligated to make programming or other changes to its operational and systems structure in order to provide information hereunder. If ADP provides information electronically to another vendor, it may require that such information be provided under such security measures as it deems necessary and appropriate. ADP may require that any other vendor to which it provides such

information (for example, participant indicative data) represent that it will use commercially reasonable security protocols that are acceptable to ADP with respect to such data.

This Agreement may be amended in writing by the Parties at any time. This Agreement remains in effect until termination by either Party upon 60 days written notice to the other Party.

By entering into this Agreement, ADP does not agree to be responsible for administering the Plan, ensuring that the Plan complies with the Code or any other applicable law, or otherwise advise the Employer as to the foregoing. Except as specifically provided herein, this Agreement does not supersede or modify any prior service agreement between Employer and ADP.

Sandra Buchanan, Chief Financial Officer
Name of Authorized Representative of Employer

Sandra Buchanan
Signature of Authorized Representative of Employer

12/23/2008
Date

Name of Authorized Representative of ADP

Signature of Authorized Representative of ADP

Date