



Information Sharing Agreement

This Information Sharing Agreement (the "Agreement") is made between the Employer, as identified below, and Lincoln Financial Group (Lincoln Financial) effective as of the date a fully executed Agreement – 403(b) Approved Vendor Request are received by Lincoln Financial.

Now therefore, in consideration of the mutual promises hereinafter contained, the value of which is hereby affirmed, Lincoln Financial and the Employer agree as follows:

- I. Lincoln Financial agrees to process Contract Exchanges, as such term is described in the Internal Revenue Code ("Code") section 403(b) regulations published in the Federal Register on July 26, 2007 and as thereafter amended (the "Regulations"), into any Lincoln Financial 403(b) product or program where Lincoln Financial is an approved vendor as authorized by the Employer on Lincoln Financial's 403(b) Approved Vendor Request form (Form EM06800) or in any other manner acceptable to Lincoln Financial.
- II. Employer agrees to complete the form described above and to update it as the Employer's plan approved vendors change.
- III. Lincoln Financial and the Employer agree to reasonably share information to the extent necessary to satisfy Code section 403(b), the Regulations and other applicable tax requirements during the time that Contract Exchange assets remain in a Lincoln Financial 403(b) product or program for a plan participant in the Employer's 403(b) plan or until the termination of this Agreement, whichever occurs first, including information concerning:
 - A. Participant's employment information concerning his or her severance from employment related to a distribution event under applicable rules;
 - B. Any participant's previous or current hardship withdrawal requests from non-Lincoln Financial 403(b) contracts (for purpose of this agreement "contract" has the meaning provided in the Regulations.);
 - C. Other tax requirements such as participant's current vested account balance and highest outstanding loan balance in the last 12 months from non-Lincoln Financial contracts for purpose of compliance with the plan loan requirements found under Code section 72(p) and applicable regulations; and
 - D. Participant's basis for any after-tax employee contributions or designated Roth contributions accounts from non-Lincoln Financial contracts.
- IV. Employer agrees that in the event this Agreement or a similar agreement is not executed by January 1, 2009, the employer agrees to make a reasonable, good faith effort pursuant to Revenue Procedure 2007-71, to include such Contract as part of the Employer's plan.
- V. Miscellaneous provisions:
 - A. This Agreement is effective as of the date provided herein and may be terminated by either party upon at least 30 days' prior written notice, sent to the address set forth below.
 - B. To the extent not preempted by the provisions of ERISA, this Agreement shall be administered, construed and enforced according to the laws of the State of Indiana.
 - C. This Agreement represents the entire agreement between the parties hereto and may be amended only by a written amendment signed by an authorized representative of each of the parties.
 - D. Should any one or more of the provisions of this Agreement be determined to be invalid or unenforceable, the remaining provisions shall remain in effect and the parties will attempt to rehabilitate the invalid or unenforceable provision to reflect the intent of this Agreement.
 - E. This Agreement will not be assignable by either party without the written consent of the other except that Lincoln Financial may assign it to one of its subsidiaries or affiliates.
 - F. This Agreement may be executed in one or more counterparts, each of which when so executed will constitute an original and all of which together will constitute one and the same Agreement.
 - G. The failure of either party at any time or times to require performance of any provisions hereof will in no manner affect its right at a later time to enforce such provision and will not act as a waiver thereof.
 - H. The term of this Agreement will commence on the effective date described herein and will continue until terminated by either party as provided herein.

In Witness Whereof, Lincoln Financial and the Employer have executed this Agreement and 403(b) Approved Vendor Request on the dates indicated below, effective as provided herein.

LIAM BENTON LINCOLN ESD
Employer

[Signature]
Authorized Signature
JON E TAYLOR 12/2/08
Authorized Name (print or type) Date

Business Consultant
Title

905 4th AVE SE
Address

ALBANY, OR 97321

Michele Booth
Authorized Signature

Michele Booth 8/22/2008
Authorized Name (print or type) Date

Vice President - Annuity Client Services
Title

1300 S. Clinton St.
Address

Fort Wayne, IN 46801

Return to: Lincoln Financial Group
1300 S. Clinton St.
Fort Wayne, IN 46802
800 4LINCOLN (454-6265)
Fax: 260 455-1874

Information contained in this document is the result of Lincoln Financial's current interpretation of the Contract Exchange rules contained in the 403(b) regulations and Revenue Procedure 2007-71. Others may have a different interpretation and Lincoln Financial's interpretation may change if future government guidance is provided. Information is presented with the understanding that Lincoln Financial Group affiliates, their distributors, and their respective employees, representatives, and/or insurance agents are not engaged in rendering legal or tax advice. Individuals should seek advice based on their own particular circumstances from an independent tax advisor.

Lincoln Financial Group is the marketing name for Lincoln National Corporation and its affiliates. Affiliates are separately responsible for their own financial and contractual obligations.



INFORMATION SHARING/CONTACT INFORMATION

Contact and Employer/Plan Information

Employer Name: LINN BENTON LINCOLN ESD
 Plan Identifier: CR27170
 Plan Name: Linn Benton Education School District
 Contact Name: JOHN TAYLOR
 Telephone No.: 541 812 2612
 Fax No.: 541 926-6047
 E-mail Address: john.taylor@lblead.k12.or.us

APPROVED VENDORS - (List all approved vendors for the 403(b) plan sponsored by your employer.)

Date Approved	Vendor
	The Lincoln National Life Insurance Company or Lincoln Life & Annuity Company of New York or UNUM Life Insurance Co. of America or First UNUM Life Insurance Company
	<i>List Attached</i>

Return to: Lincoln Financial Group
 1300 S. Clinton St.
 Fort Wayne, IN 46802
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The Lincoln National Life Insurance Company may act as the administrative agent for UNUM Life Insurance Co. of America. Lincoln Life & Annuity Company of New York may act as the administrative agent for First UNUM Life Insurance Company and UNUM Life Insurance Co. of America.
 Lincoln Financial Group is the marketing name for Lincoln National Corporation and its affiliates.
 Affiliates are separately responsible for their own financial and contractual obligations.

LBL ESD VENDORS ELIGIBLE TO RECEIVE CONTRIBUTIONS

403(B) TSA VENDORS WITH ACTIVE PAYROLL SLOTS

Important: The list below represents those Vendors that currently hold Active Payroll Slots in the LBL ESD 403(b) Program, and will continue to do so through 12/31/2008. This list will be updated effective 1/1/2009 to reflect the Payroll Slot Rules as described in the District's 403(b) Plan Document.

Employees of LBL ESD are eligible one-by-one to apply for an account with, and sign up for salary reduction contributions to, any Vendor whose name appears in the following list:

- **AIG Retirement (VALIC)**
- **American Funds Distributors, Inc.**
- **Ameriprise Financial**
- **AXA Equitable Life Insurance Company**
- **Dean Whitter**
- **Fidelity Investments**
- **First Investors Corporation**
- **Hartford Life**
- **ING Life Insurance and Annuity Company**
- **Janus**
- **Lincoln Financial Group**
- **Oppenheimer Funds Distributors, Inc.**
- **Smith Barney**
- **The Vanguard Group**
- **Waddell & Reed, Inc.**
- **End of List**

403(B) TSA VENDORS WITH INACTIVE PAYROLL SLOTS

Important: The list below represents those Vendors that currently hold Inactive Payroll Slots in the LBL ESD 403(b) Program, and will continue to do so through 12/31/2008. This list will be updated effective 1/1/2009 to reflect the Payroll Slot Rules as described in the District's 403(b) Plan Document.

Employees of LBL ESD already contributing to the Vendors below may continue to do so. However, before additional employees will be allowed to begin contributions to one of these vendors, a sufficient number of additional contributors must submit Salary Reduction Agreements as a group to reach a total of 5 active contributors:

- **PFS Investments**
- **Putnam**
- **ReliaStar Life Insurance Company (ING)**
- **End of List**