

Letter 1 – Notification of Domestic Relations Order Receipt

[Note to firm: Copy the following text and paste it into a blank document. Replace text in red with the information indicated. Print out on your firm's letterhead.]

From the Plan Administrator to the plan participant and alternate payee named in the order.

[Date]

[Address]

Re: Domestic Relations Order Relating to the Benefits of [Participant's name] under the [Name of plan (e.g., ABC Firm Profit Sharing Plan)]

Dear [Participant/alternate payee]:

On [Date] the firm received a domestic relations order. The order may be a qualified domestic relations order (QDRO) within the meaning of Section 206(d)(3)(B)(i) of the Employee Retirement Income Security Act of 1974 (ERISA) and Section 414(p) of the Internal Revenue Code. If the Plan Administrator determines that the order is a QDRO, it will affect the payment of benefits to which the participant may be entitled. A QDRO provides for payment of all or a portion of the participant's interest under the plan to one or more persons identified as "alternate payees" in the order.

You are receiving this letter because you are one of the following:

- the participant whose benefits will be affected if the order is found to be a QDRO,
- a person identified as an "alternate payee" in the order, or a representative of one of the above.

You will be notified of the Plan Administrator's decision as to whether the order is a QDRO or not after that review has been made. **The plan's procedures for determining whether an order is a QDRO are attached.**

You cannot receive any installment payments, withdrawals or loans from your account until the Plan Administrator decides the status of the order.

You must keep your mailing address current with this office while the status of the order is being determined. Please be sure that all correspondence and questions concerning the order or the plan's determination procedures are addressed as follows:

[Plan Administrator]

[Name of plan]

ATTN: QDRO Determination Procedure

[Address]

Sincerely,

[Plan Administrator]

Enclosure[s]

[Attach plan's QDRO procedures]