PLAN SPONSOR	CITY	STATE	FILE FOLDER/VS NO.	PLAN TYPE	DATE LETTER ISSUED/APPLICATION WITHDRAWN
1st BANK	SIDNEY	MT	5027982l101-001	Prototype Standardized Profit Sharing Plan	Opinion Letter Issued 01/10/2002
1ST SOURCE BANK	SOUTH BEND	IN	50270351901-001	Prototype Standardized Profit Sharing Plan	Opinion Letter Issued 11/19/2001
1ST SOURCE BANK	SOUTH BEND	IN	50270351901-002	Prototype Standardized Money Purchase Plan	Opinion Letter Issued 11/19/2001
1ST SOURCE BANK	SOUTH BEND	IN	50370351901-003	Prototype Non-Standardized Safe Harbor Profit Sharing Plan	Opinion Letter Issued 11/19/2001
1ST SOURCE BANK	SOUTH BEND	IN	50370351901-004	Prototype Non-Standardized Safe Harbor Money Purchase Plan	Opinion Letter Issued 11/19/2001
1ST SOURCE BANK	SOUTH BEND	IN	50270351901-005	Prototype Standardized Cash or Deferred Arrangement	Opinion Letter Issued 11/19/2001
1ST SOURCE BANK	SOUTH BEND	IN	50370351901-006	Prototype Non-Standardized Safe Harbor Cash or Deferred Arrangement	Opinion Letter Issued 11/19/2001
1ST SOURCE BANK	SOUTH BEND	IN	50270351901-007	Prototype Standardized Cash or Deferred Arrangement	Opinion Letter Issued 11/19/2001
401 PLANS	SIMI VALLEY	CA	503B1080701-001	Prototype Non-standardized Profit Sharing Plan	Opinion Letter Issued 08/07/2001
401 PLANS	SIMI VALLEY	CA	502B1080701-002	Prototype Standardized Profit Sharing Plan	Opinion Letter Issued 08/07/2001
401 PLANS	SIMI VALLEY	CA	503B1080701-003	Prototype Non-standardized Money Purchase Plan	Opinion Letter Issued 08/07/2001
401 PLANS	SIMI VALLEY	CA	502B1080701-004	Prototype Standardized Money Purchase Plan	Opinion Letter Issued 08/07/2001
401 PLANS	SIMI VALLEY	CA	503B1080701-005	Prototype Non-standardized Cash or Deferred Arrangement	Opinion Letter Issued 08/07/2001
401 PLANS	SIMI VALLEY	CA	502B1080701-006	Prototype Standardized Cash or Deferred Arrangement	Opinion Letter Issued 08/07/2001
401 PLANS	SIMI VALLEY	CA	503B1080702-001	Prototype Non-standardized Defined Benefit Plan without Permitted Disparity	Opinion Letter Issued 04/29/2002
401 PLANS	SIMI VALLEY	CA	502B1080702-002	Prototype Standardized Defined Benefit Plan without Permitted Disparity	Opinion Letter Issued 04/29/2002
401K PLUS INC	ARLINGTON	TX	503B0228501-001	Prototype Non-standardized Cash or Deferred Arrangement	Opinion Letter Issued 09/18/2001
401K PLUS INC	ARLINGTON	TX	503B0228501-002	Prototype Non-Standardized Safe Harbor Cash or Deferred Arrangement	Opinion Letter Issued 09/18/2001
401K PLUS INC	ARLINGTON	TX	502B0228501-003	Prototype Standardized Cash or Deferred Arrangement	Opinion Letter Issued 09/18/2001
401K PLUS INC	ARLINGTON	TX	503B0228501-004	Prototype Non-standardized Profit Sharing Plan	Opinion Letter Issued 09/18/2001
401K PLUS INC	ARLINGTON	TX	503B0228501-005	Prototype Non-Standardized Safe Harbor Profit Sharing Plan	Opinion Letter Issued 09/18/2001
401K PLUS INC	ARLINGTON	TX	502B0228501-006	Prototype Standardized Profit Sharing Plan	Opinion Letter Issued 09/18/2001
401K PLUS INC	ARLINGTON	TX	503B0228501-007	Prototype Non-standardized Money Purchase Plan	Opinion Letter Issued 09/18/2001
401K PLUS INC	ARLINGTON	TX	502B0228501-008	Prototype Standardized Money Purchase Plan	Opinion Letter Issued 09/18/2001
401K PLUS INC	ARLINGTON	TX	503B0228502-001	Prototype Non-standardized Defined Benefit Plan with Permitted Disparity	Opinion Letter Issued 09/20/2001
401K PLUS INC	ARLINGTON	TX	503B0228502-002	Prototype Non-standardized Defined Benefit Plan without Permitted Disparity	Opinion Letter Issued 09/20/2001
401K PLUS INC	ARLINGTON	TX	502B0228502-003	Prototype Standardized Defined Benefit Plan with Permitted Disparity	Opinion Letter Issued 09/20/2001
401K PLUS INC	ARLINGTON	TX	502B0228502-004	Prototype Standardized Defined Benefit Plan without Permitted Disparity	Opinion Letter Issued 09/20/2001
A C G ASSOCIATES INC	CANTON	CT	502A2161901-001	Prototype Standardized Profit Sharing Plan	Opinion Letter Issued 11/19/2001
A C G ASSOCIATES INC	CANTON	CT	502A2161901-002	Prototype Standardized Money Purchase Plan	Opinion Letter Issued 11/19/2001
A C G ASSOCIATES INC	CANTON	CT	503A2161901-003	Prototype Non-Standardized Safe Harbor Profit Sharing Plan	Opinion Letter Issued 11/19/2001
A C G ASSOCIATES INC	CANTON	CT	502A2161901-004	Prototype Standardized Cash or Deferred Arrangement	Opinion Letter Issued 11/19/2001
A C G ASSOCIATES INC	CANTON	CT	503A2161901-005	Prototype Non-Standardized Safe Harbor Cash or Deferred Arrangement	Opinion Letter Issued 11/19/2001
A C G ASSOCIATES INC	CANTON	CT	503A2161901-006	Prototype Non-Standardized Safe Harbor Money Purchase Plan	Opinion Letter Issued 04/07/2003
A C G ASSOCIATES INC	CANTON	CT	503A2161901-007	Prototype Non-Standardized Safe Harbor Money Purchase Plan	Opinion Letter Issued 04/07/2003
A C G ASSOCIATES INC	CANTON	CT	502A2161902-001	Prototype Standardized Defined Benefit Plan without Permitted Disparity	Opinion Letter Issued 08/20/2002
A C G ASSOCIATES INC	CANTON	CT	502A2161902-002	Prototype Standardized Defined Benefit Plan with Permitted Disparity	Opinion Letter Issued 08/20/2002
A C G ASSOCIATES INC	CANTON	CT	503A2161902-003	Prototype Non-standardized Defined Benefit Plan without Permitted Disparity	Opinion Letter Issued 08/20/2002
A C G ASSOCIATES INC	CANTON	CT	503A2161902-004	Prototype Non-standardized Defined Benefit Plan with Permitted Disparity	Opinion Letter Issued 08/20/2002
A G EDWARDS & SONS INC	ST LOUIS	MO	50272171901-001	Prototype Standardized Profit Sharing Plan	Opinion Letter Issued 11/19/2001
A G EDWARDS & SONS INC	ST LOUIS	MO	50272171901-002	Prototype Standardized Money Purchase Plan	Opinion Letter Issued 11/19/2001
A G EDWARDS & SONS INC	ST LOUIS	MO	50272171901-003	Prototype Standardized Cash or Deferred Arrangement	Opinion Letter Issued 02/25/2002
A G EDWARDS & SONS INC	ST LOUIS	MO	50272171901-004	Prototype Standardized Profit Sharing Plan	Opinion Letter Issued 02/25/2002
A G EDWARDS & SONS INC	ST LOUIS	MO	50272171901-005	Prototype Standardized Money Purchase Plan	Opinion Letter Issued 02/25/2002
A G EDWARDS & SONS INC	ST LOUIS	MO	50372171901-006	Prototype Non-Standardized Safe Harbor Profit Sharing Plan	Opinion Letter Issued 11/19/2001
A G EDWARDS & SONS INC	ST LOUIS	MO	50372171901-007	Prototype Non-Standardized Safe Harbor Money Purchase Plan	Opinion Letter Issued 11/19/2001
A G EDWARDS & SONS INC	ST LOUIS	MO	50372171901-008	Prototype Non-Standardized Safe Harbor Cash or Deferred Arrangement	Opinion Letter Issued 11/19/2001
A PENSION STORE INC	CORAL GABLES	FL	502A697BE01-001	Prototype Standardized Profit Sharing Plan	Opinion Letter Issued 03/05/2002
A PENSION STORE INC	CORAL GABLES	FL	502A697BE01-002	Prototype Standardized Cash or Deferred Arrangement	Opinion Letter Issued 03/05/2002
A PENSION STORE INC	CORAL GABLES	FL	502A697BE02-001	Prototype Standardized Defined Benefit Plan without Permitted Disparity	Opinion Letter Issued 11/30/2001
A PENSION STORE INC	CORAL GABLES	FL	502A697BE02-002	Prototype Standardized Defined Benefit Plan with Permitted Disparity	Opinion Letter Issued 11/30/2001
AAAA BENEFITS INC	CHARLOTTE	NC	503A2810701-001	Prototype Non-standardized Profit Sharing Plan	Opinion Letter Issued 08/07/2001
AAAA BENEFITS INC	CHARLOTTE	NC	502A2810701-002	Prototype Standardized Profit Sharing Plan	Opinion Letter Issued 08/07/2001
AAAA BENEFITS INC	CHARLOTTE	NC	503A2810701-003	Prototype Non-standardized Money Purchase Plan	Opinion Letter Issued 08/07/2001
AAAA BENEFITS INC	CHARLOTTE	NC	502A2810701-004	Prototype Standardized Money Purchase Plan	Opinion Letter Issued 08/07/2001
AAAA BENEFITS INC	CHARLOTTE	NC	503A2810701-005	Prototype Non-standardized Cash or Deferred Arrangement	Opinion Letter Issued 08/07/2001
AAAA BENEFITS INC	CHARLOTTE	NC	502A2810701-006	Prototype Standardized Cash or Deferred Arrangement	Opinion Letter Issued 08/07/2001
AAAA BENEFITS INC	CHARLOTTE	NC	503A2810701-007	Prototype Non-standardized Target Benefit Plan	Opinion Letter Issued 08/07/2001
AAAA BENEFITS INC	CHARLOTTE	NC	502A2810701-008	Prototype Standardized Target Benefit Plan	Opinion Letter Issued 08/07/2001
AAS PENSION SERVICES	PHOENIX	AZ	503A7450701-001	Prototype Non-standardized Profit Sharing Plan	Opinion Letter Issued 08/07/2001
AAS PENSION SERVICES	PHOENIX	AZ	502A7450701-002	Prototype Standardized Profit Sharing Plan	Opinion Letter Issued 08/07/2001
AAS PENSION SERVICES	PHOENIX	AZ	503A7450701-003	Prototype Non-standardized Money Purchase Plan	Opinion Letter Issued 08/07/2001
AAS PENSION SERVICES	PHOENIX	AZ	502A7450701-004	Prototype Standardized Money Purchase Plan	Opinion Letter Issued 08/07/2001
AAS PENSION SERVICES	PHOENIX	AZ	503A7450701-005	Prototype Non-standardized Cash or Deferred Arrangement	Opinion Letter Issued 08/07/2001
AAS PENSION SERVICES	PHOENIX	AZ	502A7450701-006	Prototype Standardized Cash or Deferred Arrangement	Opinion Letter Issued 08/07/2001
AAS PENSION SERVICES	PHOENIX	AZ	503A7450702-001	Prototype Non-standardized Defined Benefit Plan without Permitted Disparity	Opinion Letter Issued 04/29/2002
AAS PENSION SERVICES	PHOENIX	AZ	503A7450702-002	Prototype Non-standardized Defined Benefit Plan with Permitted Disparity	Opinion Letter Issued 04/29/2002
AAS PENSION SERVICES	PHOENIX	AZ	502A7450702-003	Prototype Standardized Defined Benefit Plan without Permitted Disparity	Opinion Letter Issued 04/29/2002
AAS PENSION SERVICES	PHOENIX	AZ	502A7450702-004	Prototype Standardized Defined Benefit Plan with Permitted Disparity	Opinion Letter Issued 04/29/2002
AAS PENSION SERVICES	PHOENIX	AZ	502A7450703-001	Prototype Standardized Profit Sharing Plan	Opinion Letter Issued 10/10/2001
AAS PENSION SERVICES	PHOENIX	AZ	502A7450703-002	Prototype Standardized Money Purchase Plan	Opinion Letter Issued 10/10/2001
ABACUS BENEFIT CONSULTANTS INC	LINCOLN	RI	503B3790701-001	Prototype Non-standardized Profit Sharing Plan	Opinion Letter Issued 08/07/2001
ABACUS BENEFIT CONSULTANTS INC	LINCOLN	RI	502B3790701-002	Prototype Standardized Profit Sharing Plan	Opinion Letter Issued 08/07/2001
ABACUS BENEFIT CONSULTANTS INC	LINCOLN	RI	503B3790701-003	Prototype Non-standardized Money Purchase Plan	Opinion Letter Issued 08/07/2001
ABACUS BENEFIT CONSULTANTS INC	LINCOLN	RI	502B3790701-004	Prototype Standardized Money Purchase Plan	Opinion Letter Issued 08/07/2001
ABACUS BENEFIT CONSULTANTS INC	LINCOLN	RI	503B3790701-005	Prototype Non-standardized Cash or Deferred Arrangement	Opinion Letter Issued 08/07/2001
ABACUS BENEFIT CONSULTANTS INC	LINCOLN	RI	502B3790701-006	Prototype Standardized Cash or Deferred Arrangement	Opinion Letter Issued 08/07/2001
ABAR PENSION SERVICES INC	LIVINGSTON	NJ	503A6240701-001	Prototype Non-standardized Profit Sharing Plan	Opinion Letter Issued 11/27/2001
ABAR PENSION SERVICES INC	LIVINGSTON	NJ	502A6240701-002	Prototype Standardized Profit Sharing Plan	Opinion Letter Issued 11/27/2001
ABAR PENSION SERVICES INC	LIVINGSTON	NJ	503A6240701-003	Prototype Non-standardized Money Purchase Plan	Opinion Letter Issued 11/27/2001
ABAR PENSION SERVICES INC	LIVINGSTON	NJ	502A6240701-004	Prototype Standardized Money Purchase Plan	Opinion Letter Issued 11/27/2001
ABAR PENSION SERVICES INC	LIVINGSTON	NJ	503A6240701-005	Prototype Non-standardized Cash or Deferred Arrangement	Opinion Letter Issued 11/27/2001
ABAR PENSION SERVICES INC	LIVINGSTON	NJ	502A6240701-006	Prototype Standardized Cash or Deferred Arrangement	Opinion Letter Issued 11/27/2001
ABAR PENSION SERVICES INC	LIVINGSTON	NJ	503A6240701-007	Prototype Non-standardized Target Benefit Plan	Opinion Letter Issued 11/27/2001
ABAR PENSION SERVICES INC	LIVINGSTON	NJ	503A6240702-001	Prototype Non-standardized Defined Benefit Plan without Permitted Disparity	Opinion Letter Issued 04/29/2002