

TYLER ASSOCIATES, INC. SERVICE AGREEMENT

This Agreement is entered into by and between

_____ (the "Employer") and Tyler Associates, Inc. of Worcester, Massachusetts to provide certain third party administrative and recordkeeping services for the _____ (the "Plan") as described herein:

I. BASIC PLAN SERVICES

Tyler Associates, Inc. agrees to perform the services listed below on an annual, or periodic, basis, as appropriate, based upon the fee schedule in effect at the time these services are performed:

- Prepare Documents & Summary Plan Description
- Prepare Summary Annual Reports for distribution to participants.
- Prepare 5500 series forms, and related Schedules as required.
- Perform annual discrimination testing: Top Heavy; 401(k) and 401(m) tests for 401(k) plans.

II. ADDITIONAL PLAN SERVICES

At the request of the Employer, Tyler Associates, Inc. will perform services including, but not limited to, those listed below, at additional cost based upon the fee schedule in effect at the time the services are performed:

- Prepare Individual Participant Statements summarizing the activity for each individual's account
- Consultation and Plan Design Services
- Asset Reconciliation
- On-Site Meetings
- Preparation of Proposals
- Takeover of Plan
- Termination of Plan
- Other services as agreed between the Employer and Tyler Associates, Inc.

III. FEES

The Employer shall pay Tyler Associates, Inc. for the performance of services referenced in Sections I and II of this Agreement, based upon the current fee schedule in effect at the time such services are performed. This also includes services which may have to be redone as a result of inaccurate or incomplete information supplied by the Employer.

Additional fees may be charged upon the performance of services listed in Section I, if requested on a basis more frequent than stated in the plan document; or if such services are requested to be performed in a limited time frame, or a "rush" basis. Or, in the event of termination of services, partial fees are payable up to the date of such termination.

Tyler Associates, Inc. reserves the right to suspend services as a result of fees due and unpaid 270 days from the first billing date, after reasonable attempts have been made to secure payment. In this context, reasonable attempts shall mean at least four separate invoices sent to the Employer's usual business address requesting payment. If fees remain unpaid, all services will cease. The Employer shall be solely responsible for any and all fees, taxes, interest and penalties incurred by the Plan, as a result of this suspension of services. Fees remaining unpaid after 30 days from the date of the first invoice, shall accrue interest at the rate of 1% per month, compounded monthly.

IV. SUBMISSION OF INFORMATION

The Employer understands that all services performed by Tyler Associates, Inc., under the terms of this Agreement, including, but not limited to, reports, forms and notices, are based solely upon the information provided by the Employer and/or their authorized representatives (i.e.: Attorney, Accountant, et al). The Employer agrees to furnish Tyler Associates, Inc. with any and all reasonable information necessary to perform the services for the Plan.

The Employer further agrees that Tyler Associates, Inc. shall not be held accountable for any errors in service resulting from the omission, inaccuracy or untimely submission of data; and, if as a result of any of these occurrences, services should have to be redone, Tyler Associates, Inc. reserves the right to charge additional fees for such services.

V. ACKNOWLEDGMENT OF RESPONSIBILITIES

The Employer understands that Tyler Associates, Inc. shall not monitor, control or in any way exercise any powers of discretion in the handling of or the disposition of any assets of the Plan, or have any authority or responsibility for the management of the Plan. The Employer acknowledges that, as Plan Sponsor, it is responsible for the terms of the Plan, its qualification, and any tax liabilities which may be imposed on the Plan, Employer, plan participant, beneficiary, trustee or other party.

Tyler Associates, Inc. shall not be liable for damages, interest, taxes or other penalties, or for the failure to comply with governmental filing deadlines which arise out of any act or omission of the Employer or any other Plan fiduciary, party in interest, or other party acting on behalf of the Plan.

The Employer also releases Tyler Associates, Inc. from any and all liabilities resulting from the failures of a prior plan administrator, if any, to perform necessary services, or from any other prior errors or omissions.

VI. TERMINATION OF SERVICES

This Agreement may be terminated at any time, by either party, by providing a 30-day written notice of such termination to the other party at its usual business address. Tyler Associates, Inc. is not obligated to perform any further services if outstanding balances remain due and unpaid, as outlined earlier in this Agreement.

Any further services performed after the termination of this agreement, as well as the calculation and payment of the fees for said services, shall be as agreed to between the Employer and Tyler Associates, Inc.

VII. TERMINATION OF AGREEMENT

Upon termination of all services as provide in Section VI above, and payment to Tyler Associates, Inc. of all outstanding fees and expenses, this Agreement shall terminate without further recourse to the contracting parties. Tyler Associates, Inc. shall be entitled to recover from the Employer reasonable attorney's fees and costs if it retains counsel in order to secure payment for services rendered to the Employer under this Agreement.

VIII. GOVERNING LAW

This agreement shall be governed by and construed in accordance with the laws of the Commonwealth of Massachusetts.

IN WITNESS WHEREOF, Tyler Associates, Inc. and the Employer have caused this Agreement to be duly executed.

EMPLOYER

TYLER ASSOCIATES, INC.

Date:

Date: