

**NICHOLAS PENSION CONSULTANTS
FEES FOR SERVICES**

East Bay Area	South Bay Area	San Francisco	Sacramento & Reno	So. California
(925) 964-9404	(925) 829-6700	(925) 299-9020	(916) 934-3880	(949) 412-8223
(925) 855-8070			(916) 316-7177	(562) 608-8820

401(k) Profit Sharing or 403(b) Plans

Document / restatement (owner only \$750 / takeover no charge)	\$1250 + \$10 per eligible participant
Administration (owner only \$750).....	\$1450 + \$30 per eligible participant

Defined Benefit Plans

Document (takeover no charge).....	\$1250 + \$10 per eligible participant
Administration including actuarial certification	\$1950 + \$50 per eligible participant

DB/DC Combination Plans

Document (takeover no charge).....	\$2950 + \$20 per eligible participant
Administration including actuarial certification	\$3550 + \$50 per eligible participant
(Cash Balance additional \$1,000 for Document and also Administration)	

Special Transactions

Comparability allocation or amendments	\$250
Distributions (annual loan \$35) or extensions	\$125
Trust accounting, consulting or CPA audit.....	\$125 per hour
DB distributions, DB amendments or PBGC reporting.....	\$350

