

Data Transmittal Memorandum Discrimination Testing IRC Sections 125 and 129 Safe Harbor Test

Addressees

Addressee Number 1

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Addressee Number 2

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Addressee Number 3

Employer Name Black and White Consultants ID R0001

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Employer Data

Employer means the following:

Single Employer Service Providers, Inc.

Multiple (Controlled/Affiliated) Employers NA

Valuation Data

Valuation Date 11/01/2011 Test Year 2011

Plan Data

Plan Name FSA Plan of Service Providers DOL No. 620

Plan Description FSA

Test Data

Eligibility Test Data

	<u>Total</u>	<u>Excludible</u>	<u>Non-Excludible</u>
Employees	<u>20</u>	<u>3</u>	<u>17</u>
Employees Eligible to Participate	<u>15</u>	<u>2</u>	<u>13</u>

Benefits *per se* Test Data

Did the Plan discriminate in favor of the prohibited class with respect to any of the following during the Plan Year?

Eligibility (probationary periods, e.g.)?	<u>No</u>
Benefits (includes optional benefits)?	<u>No</u>
Contributions (Employer or Participant)?	<u>No</u>
Tenure or compensation?	<u>No</u>

Potential for Discrimination

Were there any instances during the Test Year when the Plan Offered to any employee grouping any benefits or contributions that were different from those that were offered to another employee grouping where the potential of discrimination in favor of the highly compensated was present?

No

Benefits and Contributions Test Data

(Not Needed for FSA or POP)

Employees who are potentially in the highly compensated group
Include the (a) officers, (b) shareholders or (c) employees whose
annual compensation exceeds \$110,00

Employee ID	Officer	Share- Owner Percent	Annual Compensation	Qualified Benefits	Participant Contributions
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
Total				NA	NA

Paid Plan Qualified Benefits and Participant Contributions for the

Plan Period NA to NA are as follows:

Qualified Plan Benefits NA Participant Contributions NA