

GERMANNA COMMUNITY COLLEGE INFORMATION SHARING AGREEMENT

This Information Sharing Agreement (the "Agreement") is between Germanna Community College (the "Employer") and Lincoln Investments (the "Vendor"). All terms not defined in this Agreement shall retain the same meaning provided in the Lincoln Investment Tax Deferred Savings Program (the "403(b) Plan").

Introduction

The 403(b) Plan maintained by the Employer is intended to meet the requirements of section 403(b) of the Internal Revenue Code of 1986, as amended (the "Code") and the applicable rules and regulations thereunder (collectively, "Section 403(b)"). Although the Employer is a tax-exempt governmental entity, the Employer intends to operate the 403(b) Plan as a safe harbor plan in accordance with 29 C.F.R. § 2510.3-2(f) and U.S. Department of Labor Field Assistance Bulletin 2007-02. As such, the Employer does not make contributions to the Vendor under the 403(b) Plan, but rather allows employees to voluntarily elect to make salary deferrals under the Plan to 403(b) annuity contracts and/or custodial accounts offered by the Vendor (collectively, "Funding Vehicles"). Therefore, the Employer and the Vendor have entered into this Agreement, effective as of November 1, 2009, which is intended to satisfy the information sharing agreement conditions required by Section 403(b). This Agreement shall be interpreted in a manner consistent with the intent of facilitating the exchange of information to meet the requirements of the Code, Section 403(b), and the safe harbor provisions provided in 29 C.F.R. § 2510.3-2(f) and U.S. Department of Labor Field Assistance Bulletin 2007-02.

Scope of Agreement

The Agreement applies to any Funding Vehicle issued by the Vendor on behalf of a participant or beneficiary of the Plan pursuant to section 1.403(b)-8 of the Treasury Regulations under the 403(b) Plan. By signing below, the Employer and the Vendor agree to share with each other, and any third party information coordinating service designated by the Employer, information necessary to maintain and administer the 403(b) Plan and the Funding Vehicles in compliance with Code section 403(b), the safe harbor provisions provided in 29 C.F.R. § 2510.3-2(f) and U.S. Department of Labor Field Assistance Bulletin 2007-02, and any other applicable law.

Employer Information Sharing

The Employer agrees to provide the Vendor with information regarding an employee's employment status, other vendors under the 403(b) Plan with which the employee has an annuity/account, and any other information necessary for the Vendor to administer an employee's Funding Vehicle in compliance with applicable law.

Vendor Information Sharing

The Vendor agrees to provide to the Employer, any third party information coordinating service designated by the Employer, and any other vendor designated by the Employer or the third party information coordination service (collectively, "Recipient Vendors"), the following information:

- account data including contribution and distribution information
- hardship withdrawal data (e.g., total hardship amounts withdrawn, date of latest hardship distribution, etc.)
- loan information (e.g., number of loans outstanding, loan status, loan type, original loan amount, remaining loan balance, etc.)

The foregoing is a non-exhaustive list of information the Vendor agrees to provide to the parties noted above.

All information subject to the Agreement is to be provided as soon as practicable upon request and will be maintained as confidential, unless otherwise required by state or federal law. To the extent required to comply with State law regarding the preservation of confidentiality, privacy, and/or security in connection with data sharing, the Vendor shall be permitted to modify the information subject to this Agreement to be provided to a Recipient Vendor to the extent necessary to comply with applicable State law. For the avoidance of doubt, the foregoing shall not be construed as authorizing the Vendor not to provide information subject to this Agreement upon request.

Certification of Data

By executing this Agreement, the parties represent and certify to each other that information provided under this Agreement is true and accurate.

Term of Agreement

This Agreement may be amended and/or terminated by mutual written consent of both parties, provided however that this Agreement shall remain in full force and effect as to Funding Vehicles until the date the Vendor no longer holds any assets associated with the 403(b) Plan.

Governing Law

This Agreement shall be construed, administered and enforced according to the Code and the laws of the Commonwealth of Virginia.

[SIGNATURE PAGE FOLLOWS]

SIGNATURES

By executing below, the undersigned represent that they are authorized to execute this Agreement on behalf of the respective parties. Each party may rely without duty of inquiry on the foregoing representation.

Germanna Community College (the
"Employer")

Dr David A. Sam-President

Name/Title of Authorized Signatory of
Employer

Authorized Signature

Date

10/23/09

Lincoln Investment Planning
Vendor Name (the "Vendor")

Thomas Murphy, COO
Name/Title of Authorized Signatory of Vendor

Authorized Signature

Date

11/9/09