

**ODD FELLOWS SIERRA RECREATION ASSOCIATION
SECTION 125 POP PLAN**

DATAIR CAFETERIA PLAN DOCUMENT SYSTEM SUMMARY

******* Plan Definition *******

Plan Type: Premium Conversion (POP) Plan
ERISA: This Plan is subject to ERISA
Cafeteria Plan Name: Odd Fellows Sierra Recreation Association
Section 125 POP Plan

******* General Information *******

Three Digit Plan Number: 502
Employer Information: Odd Fellows Sierra Recreation Association
PO Box 116
Long Barn, CA 95335
209-586-2792
Tax ID#: 94-1181950
State of Legal Construction: California
Type of Legal Entity: Corporation
Benefits Coordinator: Mike Rainwater
Document Provider: Administrative Solutions, Inc.
Plan Administrator: Odd Fellows Sierra Recreation Association
PO Box 116
Long Barn, CA 95335
209-586-2792
Legal Representative: Odd Fellows Sierra Recreation Association
PO Box 116
Long Barn, CA 95335
209-586-2792
Employer Representatives: Mike Rainwater
Pres

Steve Wallace
Vice Pres

Sue Collie
Secretary

Tom Clark
Treasurer

Affiliated Companies: None

Plan Dates:

- Effective Date: August 1st, 2007
- Plan Year Begin: January 1st
- Plan Year End: December 31st

- This Plan has a short Plan Year beginning August 1st, 2007.

SPD Plan Type References: "Cafeteria" Plan

Allow all applicable Change in Status options: Yes

******* Administrative Provisions *******

Appeal & Review

- Days until Denial Notice:	30
- Days to Return Additional Information:	
- Days Employee has to Request Review:	30
- Additional days to Process Claim:	15
- Days until Review Decision:	60

Failure to File results in selection of the same benefit choices.

First Plan Year Failure to file results in the same benefit choices, but with Cafeteria Plan contribution provisions.

Benefits terminate as of the date of termination of Employee.

Compensation Definition: Gross compensation

Provide COBRA continuation coverage:

COBRA Coverage is not required for calendar years in which the Employer has 20 or fewer Employees.

Days to Notify Administrator of other Qualifying Event: 60

Day of the Month COBRA payment due: 1

COBRA coverage is suspended during grace period

Continuing Plan Participation Under FMLA:

FMLA Coverage is not provided for plan years in which the Employer has 50 or fewer Employees.

- Pre-pay with Salary Reduction either pre-tax or after-tax.
- Pay-as-you-go.
- Catch-up-option.

Treatment of Rehires:

- Terminate and Rehire in less than 30 days: Allow Participant only to elect new benefits under a Change in Status.
- Terminate and Rehire 30 days or more: Allow Participant to Reenter immediately and elect new benefits.

******* Eligibility - Exclusions - Entry Dates *******

Eligibility Requirements: Based on Health Care Plan Eligibility.

The Plan's eligibility requirements apply in the first Plan Year.

Exclusions:

- Part-time Employees with less than 30 Hours per week
- Seasonal Employees with less than 6 Months per year
- Collective Bargaining Employees
- Non-resident Aliens

Entry Date: First Day of Month

******* Benefits Offered *******

Premium-type Basic Health Insurance Plan

- Dependent Coverage Available

Health Maintenance Organization (HMO) AND Primary Provider Organization (PPO) plans

- Dependent Coverage Available

Dental Care Plan

- Dependent Coverage Available

******* Other Information *******

This Plan was last updated using version 1.25 of the DATAIR Cafeteria Plan Document System.