According to the plan document, you may transfer a distribution from another qualified retirement plan into this plan. This type of transfer is known as a *rollover contribution*. There are several guidelines that you must follow in order for the rollover to be allowed:

1. The rollover must be from another plan qualified under IRS Section 401(a), known as a *source plan*. Generally, if the money was distributed to you from a retirement plan sponsored by a previous employer, this requirement should be satisfied.

2. The rollover may not include any after-tax monies. That is, if you made voluntary, after-tax contributions to the source plan, the amount you contributed cannot be rolled over, although any earnings that your contribution received may be rolled over. Your 401(k) contributions as well as contributions made by your previous employer may be rolled over.

3. The rollover must occur within 60 days after you received your distribution from the source plan.

4. The only type of Individual Retirement Account (IRA) that the funds can be accepted from is a *conduit IRA*. To be considered a conduit IRA, the only deposits ever made to it must have been distributions from qualified plans. If other types of deposits have been made to the IRA, the money cannot be rolled over.

There are three ways a rollover may be transferred into the Confederated Tribes of the Colville Reservation Retirement Plan:

1. A direct trust-to-trust transfer, representing all or a portion of your distribution from the source plan or a conduit IRA. If only a portion is rolled over, the remaining amount would be subject to the mandatory 20% federal tax withholding.

2. A check, payable to you, that you received as a lump-sum distribution from the source plan or a conduit IRA and endorsed by you over to this plan's trust account; or

3. A personal check, payable to this plan's trust, for the amount received from the source plan. You can also repay the 20% federal income taxes withheld from the source-plan distribution. You can reclaim the withholding taxes at the end of the year when you file your personal tax return.

In order to facilitate the rollover, three forms are attached:

- **It is your responsibility to have the Source-Plan Administrator Certification of Rollover Amount form completed by the source-plan administrator.** It will protect both you and Confederated Tribes of the Colville Reservation by having the source plan certify that your distribution may be rolled over. Fill in your name and the name of the source plan and then forward the form to the source-plan administrator with instructions for them to complete it and return it to you as soon as possible. **THIS FORM MUST BE COMPLETED BEFORE YOUR ROLLOVER CHECK WILL BE DEPOSITED**

- The **Rollover Investment Election Form** is to be completed by you and must accompany your actual rollover contribution to the plan. This form allows you to choose how you want your rollover contribution invested in the available fund choices.

- The **Employee Certification of Rollover Amount** form is to be completed by you and should accompany your actual rollover contribution to the plan. This form determines the type of rollover and certifies that the money is of a kind that may be rolled over.

Please return the completed forms with your rollover contribution to the Confederated Tribes of the Colville Reservation, Benefits Office, PO Box 150, Nespelem, WA 99155.

Once the CCT Benefits Office receives your completed forms and your rollover check, they will verify that the amount is eligible for rollover. Once deposited, the funds will begin to share in any investment gains or losses of this plan and will be subject to this plan's distribution provisions. If your rollover is denied, you will receive a letter stating why and giving possible options.

We want to ensure that your rollover contribution is correctly processed, and that neither you nor the Plan violates IRS regulations. If you have any questions, please contact the CCT Benefits Office.
CONFEDERATED TRIBES OF COLVILLE RESERVATION
RETIREMENT PLAN

SOURCE PLAN ADMINISTRATOR
CERTIFICATION OF ROLLOVER AMOUNT

Employee Name __________________________ Social Security Number __________________________

The following questions are to be completed by the former Employer.

1. Please provide the following information:
   - Source Plan Name: ________________________________________________________________
   - Name of Plan Administrator: ______________________________________________________
   - Address: __________________________________________________________________________
   - Date of most recent IRS Favorable Determination Letter: ______________________
   - Plan Sponsor's Business Type (Corporation, Proprietorship, Partnership, Nonprofit, Educational, etc.): ________________________________
   - Anticipated Distribution Date: ________________________________
   - Total Amount of Distribution: $ __________ Taxable Portion: $ __________
   - Distribution Amount to be Rolled Directly Into Our Plan: $ __________________________

2. Does the full amount of the distribution qualify as a "Direct Rollover"? If not, enter the amount that does qualify: $ __________
   - Yes  No
   - Note: The Confederated Tribes of the Colville Reservation Retirement Plan will only accept amounts that can be directly rolled over and will only accept cash distributions (i.e. check or money order).

3. Is any portion of the rollover a return of after-tax employee contributions? _______ _______

4. Is any portion of the rollover being paid to meet the age 70½ minimum distribution requirements? _______ _______

5. Is any portion of the rollover being paid out because of a corrective action to meet the 401(k)/401(m) discrimination tests or an excess 415 benefit? _______ _______

6. Does any portion of the rollover represent payment to someone other than the employee who accrued the benefit or the employee's spouse? _______ _______

7. Is the distribution part of a series of installments of 10 years or more? _______ _______

Note: If the answer to any of the questions in 3 through 7 is "Yes", our plan will not accept the rollover.

8. ________________________________ ________________________________
   Name and Title of Person Completing this Form (Print) Name of Person Completing this Form (Signature)

_________________________ __________________________
Date Phone Number

Rev. 6/05
CONFEDERATED TRIBES OF COLVILLE RESERVATION
RETIREMENT PLAN

ROLLOVER INVESTMENT ELECTION FORM

1. PERSONAL INFORMATION

Name: ________________________________ Social Security Number: __________________

Address: ______________________________ Date of Birth: ___________________________

City, State Zip: ________________________ Date of Hire: ___________________________

Division: ______________________________ Home: ______________ Work: ____________

2. CONTRIBUTION INVESTMENT SELECTION

Please deposit my Rollover to the following funds: (must elect increments of no less than 1%)

<table>
<thead>
<tr>
<th>Fund Name and Ticker</th>
<th>Fund Style</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>PROFESSIONALLY MANAGED ALLOCATIONS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Portfolio A - Conservative</td>
<td>Managed Portfolio</td>
<td>%</td>
</tr>
<tr>
<td>Portfolio B - Moderately Conservative</td>
<td>Managed Portfolio</td>
<td>%</td>
</tr>
<tr>
<td>Portfolio C - Moderate</td>
<td>Managed Portfolio</td>
<td>%</td>
</tr>
<tr>
<td>Portfolio D - Moderate Aggressive</td>
<td>Managed Portfolio</td>
<td>%</td>
</tr>
<tr>
<td>Portfolio E - Aggressive</td>
<td>Managed Portfolio</td>
<td>%</td>
</tr>
<tr>
<td><strong>SELF-MANAGED ALLOCATIONS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AIM Mid Cap Equity Fund (GTAGX)</td>
<td>Mid Cap Growth Fund</td>
<td>%</td>
</tr>
<tr>
<td>American Balanced Fund (ABALX)</td>
<td>Balanced Fund</td>
<td>%</td>
</tr>
<tr>
<td>Bond Fund of America (ABNDX)</td>
<td>Bond Fund</td>
<td>%</td>
</tr>
<tr>
<td>Capital Income Builder (CAIBX)</td>
<td>International Fund</td>
<td>%</td>
</tr>
<tr>
<td>Cash Management Fund of America (CTAXX)</td>
<td>Money Market Fund</td>
<td>%</td>
</tr>
<tr>
<td>Dreyfus Small Cap Stock Index Fund (DISSX)</td>
<td>Small Cap Stock Fund</td>
<td>%</td>
</tr>
<tr>
<td>EuroPacific Growth Fund (AEPGX)</td>
<td>International Fund</td>
<td>%</td>
</tr>
<tr>
<td>Growth Fund of America (AGTHX)</td>
<td>Large Cap Growth Fund</td>
<td>%</td>
</tr>
<tr>
<td>Intermediate Bond Fund of America (AIBAX)</td>
<td>Bond Fund</td>
<td>%</td>
</tr>
<tr>
<td>Investment Company of America (AIVSX)</td>
<td>Large Cap Blend Fund</td>
<td>%</td>
</tr>
<tr>
<td>American Funds AmCap Growth (AMCPX)</td>
<td>Large Cap Growth Fund</td>
<td>%</td>
</tr>
<tr>
<td>Mutual Qualified Fund (TEQIX)</td>
<td>Mid Cap Value Fund</td>
<td>%</td>
</tr>
<tr>
<td>Washington Mutual Investors Fund (AWSHX)</td>
<td>Large Cap Value Fund</td>
<td>%</td>
</tr>
<tr>
<td>First Eagle Gold Fund (SGGDX)</td>
<td>Precious Meals Fund</td>
<td>%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

If you have questions about the Plan’s investment options please contact Rebecca Powers at (877) 811-7766.

3. YOUR SIGNATURE ______________________ DATE ________________

Please return the completed form to:
Confederated Tribes of the Colville Reservation, Benefits Office, PO Box 150, Nespelem, WA 99155.
I hereby request that the Confederated Tribes of the Colville Reservation Retirement Plan consider and accept the below certification and attached check as a rollover contribution.

Name: _____________________________  Social Security Number: ________________

Please Print

A. EMPLOYEE CERTIFICATION (please read and initial both items)

______ I hereby certify that the amount of this check does not include any amount paid to me as a return of my after-tax contributions to my prior employer's plan.

______ I further certify that: 1) I received this amount within sixty (60) days of the date below, 2) no portion of this amount is subject to any qualified domestic relations order, and 3) the distribution from my prior employer's plan was because of (choose one):

☐ termination of employment  ☐ termination of the source plan

☐ beneficiary distribution (relation: ________________)

B. TYPE OF ROLLOVER (choose only one option below)

☐ DIRECT TRANSFER FROM SOURCE PLAN: Enclosed for credit to my account under this plan is a check made payable to the above-referenced plan in the amount of $___________. This check represents amounts distributed from the source plan, a plan that is tax-qualified.

Send Check To: AST Trust Company, Attn: Deposits
P.O. Box 52129
Phoenix, AZ 85072-2129

Make Check out as Follows:
AST Trust Company
Further Credit: Colville Confederated Tribes Retirement Plan (Acct # a2612)
FAO: <your name>

☐ ROLLOVER BY ENDORSED CHECK FROM SOURCE PLAN: Enclosed for credit to my account under this plan is a check in the amount of $___________. This check, made payable to me, is drawn on an account of a tax-qualified retirement plan, the source plan, and has been endorsed by me to the Confederated Tribes of the Colville Reservation Retirement Plan.

☐ ROLLOVER BY PAYMENT FROM CONDUIT IRA: Enclosed for credit to my account under this plan is a check in the amount of $___________. This check, drawn on an individual retirement arrangement, represents amounts deposited into that individual retirement arrangement from another tax-qualified retirement plan in a rollover transaction under section 401(a)(5) of the Internal Revenue Code, along with earnings generated since the date of the rollover transaction, and does not include funds from any other source.

☐ ROLLOVER BY PERSONAL CHECK: Attached for credit to my account under this plan is my personal check in the amount of $______________. I certify that this amount was received as a distribution from ________________ Plan (the source plan), a plan that is tax-qualified.

YOUR SIGNATURE ___________________________________  DATE _____________

PLAN ADMINISTRATOR _______________________________  DATE _____________