

DESIGNATION AGREEMENT
Pursuant to Sections 6111 and 6112 of the Internal Revenue Code

This Designation Agreement (“Agreement”) is made effective as of the 12th day of December, 2007, by and between NICHE PLAN SPONSORS, INC., a California corporation (“Company”) and _____, a _____ (“Designator”).

WHEREAS, the parties to this Agreement have been involved in establishing plans subject to Section 419(e)(3) of the Internal Revenue Code of 1986, as amended (the “Code”) which the Internal Revenue Service (the “Service”) may contend are reportable transactions subject to the provisions of Code Sections 6111 and 6112 and make the parties material advisors within the meaning of Code Section 6111;

WHEREAS, the Code and certain state laws, including, but not limited to the State of Illinois, require that material advisors file certain information returns with respect to reportable transactions;

WHEREAS, the Code and certain state laws, including, but not limited to the State of Illinois, require that material advisors maintain certain investor lists in connection with reportable transactions and furnish such lists to the Service and applicable state authorities;

WHEREAS, Treasury Regulation Section 301.6111-3(f) and Treasury Regulation Section 301.6112-1(f) provide that when there are multiple material advisors, one of the advisors may be designated to file the information returns required under Code Section 6111 and maintain the investor list in the manner provided for in Code Section 6112;

WHEREAS, the parties to this Agreement desire to designate one person for the responsibility of filing the information returns and maintaining the investor lists for purposes of complying with the Code and Illinois law;

NOW, THEREFORE, in consideration of the foregoing premises and the mutual covenants and agreements contained herein, and pursuant to the requirements set forth in Treasury Regulations Sections 301.6111-3(f) and 301.6112-1(f), the parties to this Agreement hereby agree as follows:

1. Definitions. All capitalized terms used in this Agreement, if not specifically defined herein, shall have the meanings ascribed to them in the applicable provisions of the Code and related Treasury Regulations.

2. Designated Person. Company agrees to file with the Illinois Department of Revenue any information returns that may be required by Chapter 35, ILCS § 5/1405.5, and any investor lists that may be required pursuant to Chapter 35, ILCS § 5/1405.6. Such information returns and lists shall be filed within the deadlines established by such provisions.

3. Information Sharing. Designator agrees to cooperate with Company by providing to it all non-privileged information available to it, and not available to Company, that may be required to comply with such requirements. Designator agrees to timely provide Company with copies of any correspondence received from the Service or the Illinois Department of Revenue with respect to any activities subject to this Agreement, together with any non-privileged response to such correspondence made by, or on behalf of Designator.

4. Advice to Tax Authorities. Company consents to Designator advising the state governmental authority at any time or from time to time, of the existence of this Agreement and Company's responsibilities hereunder.

5. Term of Agreement. This Agreement shall continue in force for a term of 5 years and from year to year thereafter, unless and until terminated by either party hereto upon ninety (90) days' written notice to the other party, delivered in conformity with Section 7 hereof.

6. No Third Party Beneficiaries. Nothing contained herein shall confer any right to claim or enforce any right or obligation as third party beneficiary upon any third party who has not executed this Agreement.

7. Notices. Any notice, demand or communication required, permitted, or desired to be given hereunder shall be deemed effectively given when personally delivered, when received by telegraphic or other electronic means (including facsimile and telex), when delivered by overnight courier or five days after being deposited in the United States mail, with postage prepaid thereon, certified or registered mail, return receipt requested, to the address set forth after the party's signature on the signature page hereto or to such other address as any party may designate, at any time, in writing in conformity with this notice provision.

8. Governing Law. The parties agree that this Agreement shall be governed by and construed in accordance with the laws of the State of California without regard to such state's conflicts of laws rules.

9. Severability. If any provision of this Agreement, or the application thereof, will for any reason and to any extent be invalid or unenforceable, then the remainder of this Agreement and application of such provision to other persons or circumstances will be interpreted so as reasonably to effect the intent of the parties hereto.

10. Entire Agreement. This Agreement constitutes the entire agreement of every kind or nature existing between or among the parties in respect of the within subject matter and no party shall be entitled to benefits other than those specified herein.

11. Waiver. The waiver by any party of a breach or violation of any provision of this Agreement shall not operate as, or be construed to constitute, a waiver of any subsequent breach of the same or other provision hereof.

12. Amendment. No amendments or modifications hereto shall be binding unless made in writing and signed by the party to be charged.

13. Successors and Assigns. Subject to provisions herein to the contrary, no party may assign any of its rights or obligations hereunder without the prior written consent of the other parties hereto. This Agreement will be binding upon and inure to the benefit of the parties hereto and their respective legal representatives, successors and permitted assigns.

14. Counterparts. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original and all of which together shall constitute but one and the same instrument.

IN WITNESS WHEREOF, the undersigned have executed this Agreement as of the date and year first above written.

COMPANY:

NICHE PLAN SPONSORS, INC.

By: _____

Its: _____

ADDRESS FOR NOTICE:

3300 Irvine Avenue, Suite 255
Newport Beach, CA 92660

Telephone: (949) 655-1401
FAX Number: (949) 655-1422

DESIGNATOR:

By: _____

Title: _____

ADDRESS FOR NOTICE:

Telephone: _____

FAX Number: _____