

**RETIREMENT MANAGER CUTOFF DATES FOR JANUARY - DECEMBER 2009 PAY PERIODS**

| <b>Tax Year 2009</b>             | <b>Monthly Payroll Period Dates</b> | <b>Last Day to Submit Changes/Enrollment(s) on Retirement Manager</b> | <b>Pay Warrant Distribution</b> | <b>Pay Warrant Issue Date</b> |
|----------------------------------|-------------------------------------|---|---------------------------------|-------------------------------|
| <b>December 2008 Pay Period</b>  | <b>12/2/08 - 12/31/08</b>           | <b>11/28/2008</b>   | <b>12/31/2008</b>               | <b>1/1/2009</b>               |
| <b>January 2009 Pay Period</b>   | <b>1/1/09 - 1/29/09</b>             | <b>1/5/2009</b>   | <b>1/29/2009</b>                | <b>1/30/2009</b>              |
| <b>February 2009 Pay Period</b>  | <b>1/30/09 - 2/28/09</b>            | <b>2/3/2009</b>   | <b>2/27/2009</b>                | <b>3/1/2009</b>               |
| <b>March 2009 Pay Period</b>     | <b>3/1/09 - 3/31/09</b>             | <b>3/5/2009</b>   | <b>3/30/2009</b>                | <b>4/1/2009</b>               |
| <b>April 2009 Pay Period</b>     | <b>4/1/09 - 4/30/09</b>             | <b>4/7/2009</b>   | <b>4/30/2009</b>                | <b>5/1/2009</b>               |
| <b>May 2009 Pay Period</b>       | <b>5/1/09 - 5/31/09</b>             | <b>5/6/2009</b>   | <b>5/29/2009</b>                | <b>6/1/2009</b>               |
| <b>June 2009 Pay Period</b>      | <b>6/1/09 - 6/30/09</b>             | <b>6/5/2009</b>   | <b>6/30/2009</b>                | <b>7/1/2009</b>               |
| <b>July 2009 Pay Period</b>      | <b>7/1/09 - 7/30/09</b>             | <b>7/6/2009</b>   | <b>7/30/2009</b>                | <b>7/31/2009</b>              |
| <b>August 2009 Pay Period</b>    | <b>7/31/09 - 8/31/09</b>            | <b>8/5/2009</b>   | <b>8/31/2009</b>                | <b>9/1/2009</b>               |
| <b>September 2009 Pay Period</b> | <b>9/1/09 - 9/30/09</b>             | <b>9/4/2009</b>   | <b>9/30/2009</b>                | <b>10/1/2009</b>              |
| <b>October 2009 Pay Period</b>   | <b>10/1/09 - 10/3/09</b>            | <b>10/6/2009</b>  | <b>10/30/2009</b>               | <b>11/1/2009</b>              |
| <b>November 2009 Pay Period</b>  | <b>11/1/09 - 12/1/09</b>            | <b>11/3/2009</b>  | <b>12/1/2009</b>                | <b>12/1/2009</b>              |
| <b>Tax Year 2010</b>             |                                     |   |                                 |                               |
| <b>December 2009 Pay Period</b>  | <b>12/2/09 - 12/31/09</b>           | <b>12/4/2009</b>  | <b>12/31/2009</b>               | <b>1/1/2010</b>               |