



Information-Sharing Agreement for 403(b) Contract Exchanges

Name of Employer ("Employer")	GRESHAM-BARLOW SCHOOL DISTRICT
Plan Number	10085593

This Agreement establishes the understanding between the Employer and Vanguard Fiduciary Trust Company ("Vanguard"; collectively, the "Parties") to share information necessary for compliance with Treasury Regulation section 1.403(b)-10(b) relating to tax-free contract exchanges made after September 24, 2007 (or such later compliance date provided in guidance by the Internal Revenue Service), by employees of the Employer. The Parties intend this Agreement to describe the respective duties and obligations of the Parties with respect to contract exchanges entered into after September 24, 2007, as set forth hereafter.

The term "contract" as used herein includes both an annuity contract and a custodial account invested in regulated investment company stock as described in section 403(b)(7) of the Internal Revenue Code ("Code").

Employer Representations:

The Employer represents to Vanguard that the Employer maintains (or will maintain on or before January 1, 2009, or such later compliance date as may be established) a written plan document complying with the regulations under Code section 403(b), and that among other things, the plan provides (or will provide) for contract exchanges.

The Employer represents to Vanguard that it is an eligible employer under Code section 403(b) and will notify Vanguard promptly in writing in the event that it ceases to be an eligible employer under Code section 403(b) or to maintain the plan.

Vanguard® Representations:

Vanguard represents to the Employer that the receiving contract will meet the requirements of Code section 403(b), including requirements for contract exchanges made after September 24, 2007.

Agreement:

The Employer and Vanguard agree to, from time to time in the future, provide each other with the following (upon request):

- Information necessary for the resulting contract, or any other contract to which contributions have been made by the Employer, to satisfy Code section 403(b), including information concerning the participant's employment and information that takes into account other Code section 403(b) contracts or qualified employer plans (such as whether a severance from employment has occurred for purposes of the distribution restrictions in Treasury Regulation section 1.403(b)-6, and whether the hardship withdrawal rules of Treasury Regulation section 1.403(b)-6(d)(2) are satisfied).
- Information necessary for the resulting contract, or any other contract to which contributions have been made by the Employer, to satisfy other tax requirements.
- Other information necessary to ensure compliance with Code section 403(b) and regulations thereunder.

The Parties agree that each is obligated to provide only information available on its records and Vanguard does not guarantee the accuracy of any information that is based on prior certifications by a participant or a previous service provider.

The Employer acknowledges that Vanguard will not perform calculations (e.g., the taxable portion of a distribution) unless expressly agreed to in writing.

The Parties agree that the Employer may authorize a third party to provide or receive the information described above. In order to authorize a third party to receive information, the Employer must complete a Vanguard 403(b)(7) Plan Authorization Form.

The Parties agree that each will provide the other with information required to be shared under this Agreement as soon as reasonably practicable upon request. Any request for information shall contain the plan name and number identified above and the participant name(s).

The Parties agree that each, or their authorized representatives, will use diligent efforts to maintain the confidentiality of any information provided by the other pursuant to this Agreement with the same level of care that the receiving Party normally exercises with regard to its own confidential information or, in the case of Vanguard, the information of its clients, but not less than a reasonable degree of care. Notwithstanding the forgoing, Vanguard may disclose or transfer such confidential information to third parties as needed to provide services to the plan, or as required by law.

This Agreement may be amended in writing by the Parties at any time. This Agreement remains in effect until termination by either Party upon 30 days' written notice to the other Party.

Name of Authorized Individual or Plan Administrator <i>MICHAEL D. SCHOFIELD</i>	
Signature of Authorized Individual or Plan Administrator <i>M. Schofield</i>	Date mm/dd/yyyy <i>02/27/2008</i>
Vanguard Fiduciary Trust Company <i>Michael J. Buckley</i>	Title Senior Vice President

Employer Plan Contact:*

Indicate the following contact information for purposes of requesting/directing information:

Name James Harvey Carruth	
Title/Relationship/Firm Carruth Compliance Consulting, Inc. - Third Party Administrator	
Street or P.O. Box 10555 SW Lady Marion Drive	
City, State, Zip Tigard, OR 97224	
E-Mail Address jcarruth@ncompliance.com	Phone Number 503-968-8961

Vanguard Contact:
Vanguard Small Business Services
P.O. Box 1106
Valley Forge, PA 19482-1106
800-662-2003

Make a copy of this form for your records, and return the original in the enclosed postage-paid envelope or to the address listed above.

*Authorized individual, plan administrator and plan contact names above must have been previously designated on the Vanguard 403(b)(7) Plan Authorization Form. If you have not made such a designation, you must complete and attach a Vanguard 403(b)(7) Plan Authorization Form.