



**Dana Consulting Group, Ltd.
Jennings Law Firm, Ltd.**

RETIREMENT PLAN LIMITS

	2010	2009	2008	2007	2006
Defined Benefit Plan					
Maximum Annual Pension	195,000	195,000	185,000	180,000	175,000
<i>* Dollar limit applies to plan years ENDING in this year</i>					
Defined Contribution Plan					
Maximum Annual Addition	49,000	49,000	46,000	45,000	44,000
<i>* Dollar limit applies to plan years ENDING in this year</i>					
401k Maximum Deferral	16,500	16,500	15,500	15,500	15,000
401k Catch-up Contribution (if age 50 or older)	5,500	5,500	5,000	5,000	5,000
Maximum Compensation	245,000	245,000	230,000	225,000	220,000
Highly Compensated Employees					
Any employee OR top 20% of employees with pay over:	110,000	105,000	100,000	100,000	95,000
	in year 2009	in year 2008	in year 2007	in year 2006	in year 2005
Key Employee (Top Heavy Plan)					
Any officer with pay over:	160,000	160,000	150,000	145,000	140,000
Permitted Disparity (Integration)					
Rate	5.70%	5.70%	5.70%	5.70%	5.70%
Wage Base	106,800	106,800	102,000	97,500	94,200
Social Security/Medicare					
Social Security Rate	6.20%	6.20%	6.20%	6.20%	6.20%
Social Security Wage Base	106,800	106,800	102,000	97,500	94,200
Medicare Rate	1.45%	1.45%	1.45%	1.45%	1.45%
Medicare Wage Base	N/A	N/A	N/A	N/A	N/A