



**The Variable Annuity Life Insurance Company**  
2929 Allen Parkway  
Houston, TX 77019

To: ERISA Plan Sponsors

Subject: DOL Issues Final Service Provider Fee Disclosure Regulations and Extends Due Dates for Service Provider and Participant Fee Disclosure

The Department of Labor has released the final Service Provider Fee Disclosure regulations under ERISA §408(b)(2).

One important point is that the §408(b)(2) Service Provider Fee Disclosure due date has been changed from April 1, 2012 to July 1, 2012. In addition, the final regulations made some changes to the requirements. We are currently reviewing these changes. VALIC's Service Provider Fee Disclosures to you will reflect the requirements in the final regulations.

There are no changes to the §404(a)(5) Participant Fee Disclosure regulations other than due date changes. The initial annual Participant Fee Disclosures are now due 60 days after the later of July 1, 2012 or the beginning of the plan year. So for plan years beginning 11/1/2011 through 7/1/2012, the first annual Participant Fee Disclosure is due to participants by August 30, 2012.

#### **Due Dates**

<b>Beginning of Plan Year</b>	<b>Service Provider Disclosure Due to Responsible Plan Fiduciary</b>	<b>Initial Annual Participant Disclosure Due to Participants</b>
11/01/2011 – 7/1/2012	07/01/2012	08/30/2012
08/01/2012	07/01/2012	09/30/2012
09/01/2012	07/01/2012	10/31/2012
10/01/2012	07/01/2012	11/30/2012

We will continue to provide additional information as it is available.

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