

## Exhibit P

The chart below represents the current administrative processes handled by DRS and/or the record keeper(s) today. Effective with the implementation date of July 1, 2015, DRS anticipates outsourcing additional transactions and processes to the selected record keeper.

	Current Process				Future Process			
	DRS Plan 3	DRS DCP	Plan 3 Vendor	DCP Vendor	DRS Plan 3	DRS DCP	Plan 3 Vendor	DCP Vendor
<b>Outsourcing Services</b>								
Enrollment/Eligibility Determination	X	X			X			X
Beneficiary Designations	X			X <sup>1</sup>	X			X
Deferral Changes	N/A		N/A	X	N/A		N/A	X
Withdrawals								
o Hardship approval process	N/A		N/A	X	N/A		N/A	X
o Emergency Withdrawals	X	N/A		N/A	X	N/A		N/A
o In-service	N/A		N/A	X	N/A		N/A	X
o Total distribution	X			X	X			X
o Required Minimum Distributions	X			X	X			X
Qualification of DRO	X	X			X	X		

<sup>1</sup> Beneficiary forms are received by DRS, but are tracked via the DCP vendor.