



The Commonwealth of Massachusetts
Department of the State Treasurer
One Ashburton Place
Boston, Massachusetts 02108-1608

Timothy P. Cahill
Treasurer and Receiver General

November 19, 2009

Dear Sir, Madame,

On behalf of the Commonwealth of Massachusetts Deferred Compensation SMART Plan ("SMART Plan") I would like to welcome all incoming employees of the Norfolk, Dukes, Barnstable, Bristol, Nantucket, Plymouth and Suffolk County Sheriff Departments to participate in the Commonwealth's deferred compensation plan option. As of January 1, 2010 employees of the remaining seven independent county sheriff's departments will become state employees and will fall under state jurisdiction. As a state employee please take note of the following important information regarding your deferred compensation option under the SMART Plan.

- As an employee of the state, you have the option to participate in the SMART Plan. In order to make deferrals into this 457 plan you must fill out and submit to the SMART Plan a SMART Plan Enrollment Form. Please be advised that you are required to submit an Enrollment Form regardless of whether you had been a participant of the SMART Plan as a County employee or if you are electing for the first time to be a participant.
- For those County employees who had been participating in the SMART Plan prior to this transition, it is important to note that you must re-enroll with the SMART Plan if you wish to continue making 457 plan savings deferrals even if you were contributing to the SMART Plan as a County employee.

- Any employee who elects to make deferrals into the SMART Plan as of January 1, 2010 will need to have enrolled or re-enrolled with the SMART Plan by December 19, 2009. If you have not submitted a new enrollment form by that date you will miss having deferrals taken for the first pay period of January 2010.

The Massachusetts Deferred Compensation Plan is administered through Great-West Retirement Services (“Great-West”). Please contact Great-West to request an enrollment form and a welcome kit that will explain the investment options available to you through the SMART Plan. If you have any questions regarding this transition you should contact the SMART Plan C/O Great West at 877-457-1900 option 2. You may also access our website at:

<http://www.mass.gov/smartplan/>

**** To expedite this process, please also fax a copy of the completed form to 781-890-2919.**

Best regards,

David Lynch

Director, Deferred Compensation

Office of the State Treasurer