

Exhibit C

Local Public Pension Plans Governed by Chapter 356A

- Bloomington Fire Relief Association
- Duluth Teachers' Retirement Fund Association
- Minneapolis Firefighters Relief Association
- Minneapolis Police Relief Association
- St. Paul Teachers' Retirement Fund Association
- 717 Volunteer Fire Relief Associations

Volunteer Fire Relief Association Information

- 91 Defined Contribution Plans
- 23 Monthly and Monthly/Lump Sum Combination Plans
- 603 Lump Sum Plans
- Only two volunteer fire relief associations have more than \$10 Million in net assets: Minnetonka (\$10.9 Million) and Eden Prairie (\$14.5 Million).
- Over 42 percent (304) of the volunteer fire relief associations have less than \$200,000 in net assets.
- Over 78 percent (561) of the volunteer fire relief association have less than \$500,000 in net assets.

# of Plans	With At Least	But Less Than
80	\$0 in Net Assets*	\$100,000 in Net Assets
129	\$100,000	\$150,000
95	\$150,000	\$200,000
75	\$200,000	\$250,000
60	\$250,000	\$300,000
69	\$300,000	\$400,000
53	\$400,000	\$500,000
32	\$500,000	\$600,000
16	\$600,000	\$700,000
15	\$700,000	\$800,000
12	\$800,000	\$900,000
8	\$900,000	\$1 Million
35	\$1 Million	\$2 Million
11	\$2 Million	\$3 Million
14	\$3 Million	\$4 Million
13	\$4 Million	

* The net assets were determined using the most recent financial information on file with the Office of the State Auditor, which was for the 2008 or 2009 calendar year.