



December 6, 2010

Parwez Alam
Board of County Commissioners, Purchasing Division
2284 Miccosukee Road
Tallahassee, FL 32308

Re: RFP BC-01-14-04-26 Cafeteria Plan Administration ; Section 9 Assignment

Dear Mr. Alam:

Please be advised that WageWorks, Inc. has recently acquired the flexible benefits account services business of Fringe Benefits Management Company (FBMC). As a result, we are providing you this letter as formal notice and request for assignment of FBMC's duties and obligations under our existing administrative services agreement to WageWorks. All terms and conditions included in the existing administrative services agreement will remain the same.

As part of the transaction between FBMC and WageWorks, WageWorks obtained all key personnel, technology, data and materials necessary to administer your Services Agreement in the exact way that FBMC has over the years, so the transition of services to WageWorks will be a seamless process. Upon receipt of your consent, WageWorks will continue to administer all services pursuant to the express terms of your Service Agreement.

FBMC has been administering benefit plans for over 30 years, and will remain in the benefits arena but will no longer administer COBRA or Tax-Favored Accounts; including Medical and Dependent Care FSAs, Health Reimbursement Arrangements, Health Savings Accounts and Qualified Transportation Benefits. FBMC has partnered with WageWorks, a company whose exclusive focus is flexible benefits administration, to provide these services. We believe our businesses will complement each other and we will share FBMC's Tallahassee headquarters and work closely together on future business opportunities.

We respectfully request that you acknowledge your consent to assign to WageWorks – Fringe Benefits Management in the space provided below and return it to the following address on or before December 8, 2010:

Fringe Benefits Management Company
Attn: Trish Neely

PO Box 1878
Tallahassee, FL 32302-1878

If you have any questions regarding this request, please contact Trish Neely at 425-6200 X2444 or via email at tneely@fbmc.com. Thank you in advance for your cooperation and prompt attention to this matter.

Sincerely,

Lorraine Sheridan,
Company President & CEO
Fringe Benefits Management Company

Joseph L. Jackson
President & CEO
WageWorks, Inc.

Parwez Alam: _____
Acknowledged and Agreed this _____ day of _____, 2010.

cc: Lillian Bennett, Director of Human Resources cc: Amy Cox, Human Resources manager
cc: Ernie Poiriere, HR Specialist