

EXHIBIT G – PLAN EXPENSE REIMBURSEMENT ACCOUNT

Plan Administrative Expense Reimbursement: MassMutual agrees to reimburse plan administrative expenses as follows:

MassMutual Revenue Target

The Plan Sponsor and MassMutual have agreed to the following arrangement intended to result in Total Net Recordkeeping Revenue to MassMutual with respect to the plan equal to approximately .0225% each calendar quarter (.09% annually) on plan assets under the Contract (the "Revenue Target"). For purposes of this agreement, MassMutual's Total Net Recordkeeping Revenue will be calculated and adjusted as set forth below. The parties understand and agree that these calculations and adjustments are approximate and may result in MassMutual deriving Total Net Recordkeeping Revenue in any calendar year that is more or less than the Revenue Target.

Following the end of each calendar quarter, MassMutual will calculate the Quarterly Net Recordkeeping Revenue it earned during such quarter with respect to the Plan as follows: (i) with respect to each unaffiliated mutual fund option, the revenue sharing payment percentage (including but not limited to 12b-1 service fee percentage, transfer fee percentage, recordkeeping fee percentage or other administrative service percentage) MassMutual or one of its affiliates has negotiated to receive from such unaffiliated mutual fund company or its distributor with respect to such invested option multiplied by the Plan's assets invested in such investment option, plus (ii) with respect to each affiliated mutual fund investment option (MassMutual's Select and Premier Investment Options), the net expense ratio percentage for such investment option, which is composed of the management fees, the 12b-1 fees and other expenses paid to MassMutual minus any fees MassMutual pays with respect to such investment option, the expenses MassMutual incurs to establish and maintain the investment option and any management fees due to, but waived by, MassMutual with respect to such investment option multiplied by the Plan's assets invested in such affiliated mutual fund options, plus (iii) with respect to the GIA Investment Option, the annual expense ratio percentage, which is composed of an investment management fee, minus any fees MassMutual pays with respect to such investment option plus any applicable fee already disclosed. Quarterly Net Recordkeeping Revenue does not include any transaction-based fees on a participant level, such as loan initiations charges or check charges, or expenses not associated with recordkeeping revenue, such as commissions or prior unpaid shortfall or recordkeeping revenue, if applicable. A Revenue Disclosure Statement shall be produced after the end of each calendar quarter. The Revenue Disclosure Statement will document plan assets by investment option, as well as expense ratio and calculated Quarterly Net Recordkeeping Revenue for each investment option.

To the extent that Total Net Recordkeeping Revenue for any calendar quarter exceeds .0225% (.09% annually) , MassMutual will credit the difference between the Total Net Recordkeeping Revenue and the Revenue Target to the plan expense reimbursement arrangement ("PERA") account maintained for the Plan, but only to the extent that Net Recordkeeping Revenue from unaffiliated funds is sufficient to fund such difference.

To the extent that Total Net Recordkeeping Revenue for any year is less than .09%, MassMutual shall provide an invoice showing the difference to be due and payable to MassMutual within 30 days of the date of the invoice. If the difference has not been paid within 30 days from the date of the invoice, MassMutual reserves the right to withdraw the amount of the unpaid expenses from assets invested under the Plan.

The Plan Sponsor acknowledges that MassMutual has disclosed the amount it has been paid previously and that such amount is no more than reasonable compensation.

Plan Expense Reimbursement Arrangement ("PERA") Account

Out of Reimbursement Credit. Effective January 1, 2014, the amount of the reimbursement credit to the PERA account will be calculated in accordance with the provisions of the MassMutual Revenue Target provisions of this Agreement. Plan administration expenses actually incurred must be equal to or greater than the reimbursement payment made to the Plan.

MassMutual will make the reimbursement payments to the Plan on or before the 15th of the month following the end of each calendar quarter. Annually, the Trustee/Custodian, Plan fiduciary or Plan Sponsor will provide written certification to MassMutual that the plan has incurred previously unreimbursed administration expenses that equal or exceed the amounts received from MassMutual. In the event that expenses were less than the amount received, the overpayment will be corrected. If the Trustee/Custodian, Plan fiduciary or Plan Sponsor does not provide such written certification to MassMutual by June 30th of a given calendar year, MassMutual will not process reimbursement payments for the remainder of that calendar year until such written certification is provided to MassMutual.

Any reimbursement credits accrued during a plan year will be forfeited if not used within 90 days following the end of that calendar year. The payment of reimbursement credits shall be made out of MassMutual's revenues and will not affect the Plan assets.

Out of Plan Assets. In addition to the payments out of reimbursement credits described above, at the direction of the Trustees, Plan fiduciary or Plan Sponsor, MassMutual will process the payment of plan expenses from the assets of the Plan.

In General. Whether the payment is made out of reimbursement credits or Plan assets, in making any such direction, the person signing this agreement represents: (1) that the reimbursement credits or payment represents reasonable compensation payable for services necessary for the establishment or operation of the Plan; (2) the terms of the Plan permit payment of such amounts from the Plan's assets; and (3) that the amounts would otherwise be deducted from plan participants' accounts.

MassMutual reserves the right to review the terms of this Agreement after the close of each plan year and reserves the right to modify or terminate this Agreement.