

2520103440602

ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT FOR
A NONQUALIFIED DEFERRED COMPENSATION PLAN

To: Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
US Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

In accordance with 29 CFR Section 2520.104-23 of the Department of Labor Regulations, which provides an alternative method for complying with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, you are hereby notified that the Employer identified below maintains the Plan[s] identified below for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that all benefits provided by [this Plan] [these Plans] are paid as needed solely from the general assets of that Employer.

Employer's Name: **Planned Parenthood of Kansas and Mid-Missouri**

Employer's Address: 4401 W. 109th St. Suite 200
Overland Park, KS 66211

Employer Identification Number: 44-0565390

Name of Plan:

**457(b) Eligible Deferred Compensation Plan of
Planned Parenthood of Kansas and Mid-Missouri, which covers 2 Participants.**

Total Number of Plans: **1**

Plan Administrator of the Plans Specified Above:
Planned Parenthood of Kansas and Mid-Missouri

By: Ronald E. Ellifant

Date: October 13, 2010.

EBSA/PUBLIC DISCLOSURE
2010 OCT 20 PM 12: 21

IMPORTANT NOTICE

FOR TAX-EXEMPT EMPLOYERS ADOPTING AN ELIGIBLE 457 PLAN

EBSA/PUBLIC DISCLOSURE
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Documents

Mutual of America will provide:

1. A specimen plan document for review by employers and their legal counsel;
2. A specimen Department of Labor registration statement;
3. Specimen plan-related forms;
4. One or more Flexible Premium Annuity Contracts.

Administrative and Record-Keeping Services

After receiving all required authorizations and forms from the employer, Mutual of America will provide the following services:

- (1) establish and maintain employer records;
- (2) establish and maintain participant records;
- (3) provide standardized contract administration forms;
- (4) calculation of participants' special pre-retirement catch-up deferral limit upon request;
- (5) notification to employer of participants' elected distribution dates;
- (6) processing disbursements to the employer or upon the employer's request to the participant;
- (7) federal and, as required, state income tax wage withholding and tax reporting for distributions made to participants at employer request.

Reports

The following reports will be prepared:

- (1) quarterly statements sent to employer showing opening and closing balances and any account transactions during the quarter;
- (2) Auditor's Report of Mutual of America's Separate Account #2 (if funds are held in the Separate Account), upon request;
- (3) quarterly performance reports showing results for all of Mutual of America's Separate Account #2 investment alternatives;
- (4) Statement on Auditing Standards No. 70 (SAS 70) Report on the Processing of Transactions by Service Organizations.

Communications

Mutual of America provides information to employers about the plan and related matters through a variety of means:

- (1) newsletter to employers;
- (2) Mutual of America Annual Report to employer;
- (3) quarterly Capital Management Report to the employer, providing background on investment-related subjects;
- (4) toll-free customer service.

Contract Charge

The following charge will be deducted each month from each Flexible Premium Annuity contract account balance:

Monthly Contract Charge

\$2.00, but not to exceed 1/12 of 1% of the account balance. The employer may elect to pay the charge directly.

Charges against the Separate Account Unit Value, if Separate Account Alternatives are available under your plan

For information on these charges, please refer to the Prospectuses of Mutual of America Separate Account No. 2 Flexible Premium Contract and Mutual of America Investment Corporation, DWS Variable Series I, American Century VP Capital Appreciation Fund, Calvert Social Balanced Portfolio, Fidelity Investments® Variable Insurance Products Funds, Vanguard Variable Insurance Fund and Oppenheimer Main Street Fund®/VA.

Order of Withdrawal

Mutual of America will withdraw charges from the investment alternatives in the following order:

1. Interest Accumulation Account
 2. Money Market Fund
 3. Mid-Term Bond Fund
 4. Bond Fund
 5. DWS Bond VIP
 6. Composite Fund
 7. Fidelity Investments VIP Funds Asset Manager Portfolio
 8. Calvert Social Balanced Fund
 9. Fidelity Investments VIP Funds Equity-Income Portfolio
 10. All America Fund
 11. Equity Index Fund
 12. Mid-Cap Equity Index Fund
 13. Fidelity Investments VIP Funds Contrafund Portfolio
 14. DWS Capital Growth VIP
 15. DWS International VIP
 16. International Fund
 17. American Century VP Capital Appreciation Fund
 18. Conservative Allocation Fund
 19. Moderate Allocation Fund
- 457 – Tax Exempt

20. Aggressive Allocation Fund
21. Small Cap Value Fund
22. Small Cap Growth Fund
23. Mid Cap Value Fund
24. Fidelity Investments VIP Funds Mid Cap Portfolio
25. Oppenheimer Main Street Fund VA
26. Vanguard Variable Insurance Fund Diversified Value Portfolio
27. Vanguard Variable Insurance Fund International Portfolio
28. Retirement Income Fund
29. 2010 Retirement Fund
30. 2015 Retirement Fund
31. 2020 Retirement Fund
32. 2025 Retirement Fund
33. 2030 Retirement Fund
34. 2035 Retirement Fund
35. 2040 Retirement Fund
36. 2045 Retirement Fund

THE SERVICES AND CHARGES DESCRIBED IN THIS NOTICE ARE SUBJECT TO CHANGE AT ANY TIME UPON ADVANCE WRITTEN NOTICE.

**SEPARATE ACCOUNT NO. 2
ANNUAL FEES AND EXPENSES - A**

| INVESTMENT ALTERNATIVES | SEPARATE ACCOUNT No.2 EXPENSES | | | UNDERLYING FUNDS EXPENSES | | | TOTAL EXPENSE DEDUCTIONS |
|---|-----------------------------------|----------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|--------------------------------|
| | EXPENSE RISK CHARGES | ADMIN. EXPENSES | DISTRIBUTION EXPENSES | MGMT FEES ⁽²⁾ | OTHER ⁽³⁾ EXPENSES | ACQUIRED FUND FEES & EXPENSES | |
| EQUITY FUNDS | | | | | | | |
| Mutual of America Equity Index Fund | 0.20% | 0.50% | 0.50% | 0.08% | 0.18% | N/A | 1.46% |
| Mutual of America All America Fund | 0.20% | 0.50% | 0.50% | 0.40% | 0.18% | N/A | 1.78% |
| Mutual of America Small Cap Value Fund | 0.20% | 0.50% | 0.50% | 0.75% | 0.18% | N/A | 2.13% |
| Mutual of America Small Cap Growth Fund | 0.20% | 0.50% | 0.50% | 0.75% | 0.18% | N/A | 2.13% |
| Mutual of America Mid Cap Value Fund | 0.20% | 0.50% | 0.50% | 0.55% | 0.18% | N/A | 1.93% |
| Mutual of America Mid-Cap Equity Index Fund | 0.20% | 0.50% | 0.50% | 0.08% | 0.18% | N/A | 1.46% |
| Mutual of America International Fund ^{(5)&(7)} | 0.20% | 0.50% | 0.50% | 0.08% | 0.17% | 0.22% | 1.67% |
| Fidelity Investments VIP Mid Cap Portfolio | 0.20% | 0.40% ⁽⁸⁾ | 0.50% | 0.56% | 0.12% | N/A | 1.78% |
| Fidelity Investments VIP Equity-Income Portfolio | 0.20% | 0.40% ⁽⁸⁾ | 0.50% | 0.46% | 0.12% | N/A | 1.68% |
| Fidelity Investments VIP Contrafund Portfolio | 0.20% | 0.40% ⁽⁸⁾ | 0.50% | 0.56% | 0.11% | N/A | 1.77% |
| Oppenheimer Main Street Fund/VA | 0.20% | 0.50% | 0.50% | 0.66% | 0.12% | N/A | 1.98% |
| Vanguard VIF Diversified Value Portfolio | 0.20% | 0.50% | 0.50% | 0.38% | 0.04% | N/A | 1.62% |
| Vanguard VIF International Portfolio | 0.20% | 0.50% | 0.50% | 0.47% | 0.05% | N/A | 1.72% |
| DWS Capital Growth VIP | 0.20% | 0.50% | 0.50% | 0.37% | 0.14% | N/A | 1.71% |
| DWS International VIP | 0.20% | 0.50% | 0.50% | 0.79% | 0.15% | 0.02% | 2.16% |
| American Century VP Capital Appreciation Fund | 0.20% | 0.25% ⁽⁹⁾ | 0.50% | 1.00% | 0.01% | N/A | 1.96% |
| FIXED INCOME FUNDS | | | | | | | |
| Mutual of America Money Market Fund | 0.20% | 0.50% | 0.50% | 0.15% | 0.18% | N/A | 1.53% |
| Mutual of America Mid-Term Bond Fund | 0.20% | 0.50% | 0.50% | 0.40% | 0.18% | N/A | 1.78% |
| Mutual of America Bond Fund | 0.20% | 0.50% | 0.50% | 0.40% | 0.18% | N/A | 1.78% |
| DWS Bond Fund | 0.20% | 0.50% | 0.50% | 0.39% | 0.20% | N/A | 1.79% |
| RETIREMENT FUNDS | | | | | | | |
| Mutual of America Retirement Income Fund ^{(6)&(7)} | 0.20% | 0.50% | 0.50% | 0.05% | 0.00% | 0.48% | 1.73% |
| Mutual of America 2010 Retirement Fund ^{(6)&(7)} | 0.20% | 0.50% | 0.50% | 0.05% | 0.00% | 0.42% | 1.67% |
| Mutual of America 2015 Retirement Fund ^{(6)&(7)} | 0.20% | 0.50% | 0.50% | 0.05% | 0.00% | 0.42% | 1.67% |
| Mutual of America 2020 Retirement Fund ^{(6)&(7)} | 0.20% | 0.50% | 0.50% | 0.05% | 0.00% | 0.43% | 1.68% |
| Mutual of America 2025 Retirement Fund ^{(6)&(7)} | 0.20% | 0.50% | 0.50% | 0.05% | 0.00% | 0.41% | 1.66% |
| Mutual of America 2030 Retirement Fund ^{(6)&(7)} | 0.20% | 0.50% | 0.50% | 0.05% | 0.00% | 0.40% | 1.65% |
| Mutual of America 2035 Retirement Fund ^{(6)&(7)} | 0.20% | 0.50% | 0.50% | 0.05% | 0.00% | 0.39% | 1.64% |
| Mutual of America 2040 Retirement Fund ^{(6)&(7)} | 0.20% | 0.50% | 0.50% | 0.05% | 0.00% | 0.42% | 1.67% |
| Mutual of America 2045 Retirement Fund ^{(6)&(7)} | 0.20% | 0.50% | 0.50% | 0.05% | 0.00% | 0.42% | 1.67% |
| ASSET ALLOCATION FUNDS | | | | | | | |
| Mutual of America Conservative Allocation Fund ⁽⁴⁾ | 0.20% | 0.50% | 0.50% | 0.00% | 0.00% | 0.50% | 1.70% |
| Mutual of America Moderate Allocation Fund ⁽⁴⁾ | 0.20% | 0.50% | 0.50% | 0.00% | 0.00% | 0.42% | 1.62% |
| Mutual of America Aggressive Allocation Fund ⁽⁴⁾ | 0.20% | 0.50% | 0.50% | 0.00% | 0.00% | 0.41% | 1.61% |
| BALANCED FUNDS | | | | | | | |
| Mutual of America Composite Fund | 0.20% | 0.50% | 0.50% | 0.40% | 0.18% | N/A | 1.78% |
| Fidelity Investments VIP Asset Manager Portfolio | 0.20% | 0.40% ⁽⁸⁾ | 0.50% | 0.51% | 0.16% | N/A | 1.77% |
| Calvert VP SRI Balance Portfolio | 0.20% | 0.50% | 0.50% | 0.70% | 0.21% | N/A | 2.11% |

Please consider carefully the investment objectives, risks, charges and expenses of the Separate Account investment alternatives before investing. For this and other information about Mutual of America's products and their Separate Account investment alternatives, investors should obtain the applicable contract prospectus and prospectuses of the Underlying Funds by calling the toll-free number, 1-800-468-3785 or by visiting www.mutualofamerica.com. Please read them carefully before investing.

Investments in the Money Market Fund (and in the other Funds) are neither insured nor guaranteed by the Federal Deposit Insurance Corporation or any other government agency.

- (1) The table shows the current annual Separate Account expenses and the fees and expenses that you may pay if you buy and hold shares of the Underlying Funds, based on the Funds' management fees as of August 1, 2010 and the Funds' actual other expenses incurred during 2009. In general, an annual contract fee paid in a monthly amount of \$2.00 may also be imposed. The contract prospectus and the prospectuses of the Underlying Funds contain complete information on all charges and expenses, including those of the Separate Account and the Underlying Funds, and the annual contract fee. Please see the May 2010 contract prospectus and prospectuses for such information.
- (2) Management fees have been rounded to the second decimal place.
- (3) Reflects the actual expenses other than management fees incurred by the funds for the year ended December 31, 2009.
- (4) The Allocation Funds do not directly incur a management fee or other expenses. The shareholders of the Allocation Funds indirectly bear the expenses of the Mutual of America Investment Corporation ("Investment Company") Funds in which they invest ("acquired funds"). The estimates shown reflect the weighted average management fees and other expenses incurred by the acquired funds based on the management fees in effect as of August 1, 2010 and the actual other expenses incurred by the acquired funds during 2009. The estimates shown assume that target allocations are maintained throughout the year. The Allocation Funds' actual indirect expenses may be higher or lower based on the actual allocations of their assets among Investment Company Funds. The Allocation Funds invest in shares of other series of the Investment Company. Each Allocation Fund may have its own operating expenses, as do the Investment Company Funds in which it invests. An investment in an Allocation Fund therefore may have a higher cost than investment directly in such Investment Company Funds. The Annual Fund Operating expenses can be different if target allocations are not maintained. The operating expense ratios of the acquired funds within the Aggressive Allocation Fund range from .26% to .93%, in the Moderate Allocation Fund the range is from .26% to .58%, and in the Conservative Allocation Fund the range is from .26% to .58%.
- (5) In addition to direct management fees and operating expenses, the shareholders of the International Fund indirectly bear the expenses of any Exchange Traded Funds (ETFs) in which the Fund invests. The estimates shown reflect the weighted average management fees and other expenses incurred by the ETFs during 2009. The estimates shown assume that the Fund maintains a consistent level of ETF investment throughout the year. The Funds' actual indirect expenses may be higher or lower based on the actual percentage of assets invested in ETFs. The operating expense ratios for the ETFs in which the International Fund invests ranges from .16% to .40%. The Fund may have its own operating expenses, as do the ETFs in which it invests. An investment in the Fund therefore may have a higher cost than investment directly in such ETF.
- (6) The Retirement Funds invest in shares of other series of the Investment Company ("acquired funds"). In addition to direct management fees, the shareholders of the Retirement Funds indirectly bear the expenses of the acquired funds in which they invest. The estimates shown assume that target allocations are maintained throughout the year. The Retirement Funds' actual indirect expenses may be higher or lower based on actual allocations of their assets among the Investment Company Funds. The expense ratios of the acquired funds range from .25% to .93%. Each Retirement Fund may have its own operating expenses, as do the acquired funds in which it invests. An investment in a Retirement Fund therefore may have a higher cost than investment directly in such Investment Company Funds.
- (7) These funds commenced operations on November 5, 2007.
- (8) The investment adviser for the American Century VP Capital Appreciation Fund reimburses us at an annual rate of .25% for administrative expenses, and the transfer agent and distributor for the four Fidelity VIP Portfolios reimburse us at an annual rate of .10% for certain services we provide. We reduce the .40% administrative charges for the corresponding Separate Account Funds to the extent we receive reimbursements, so that the administrative charge for the American Century VP Capital Appreciation Fund is .15% and for the Fidelity VIP Funds is .30%.

MUTUAL OF AMERICA

INTEREST ACCUMULATION ACCOUNT

GENERAL ACCOUNT

□ Interest Accumulation Account

Mutual of America credits interest to participant account balances in the Interest Accumulation Account of the General Account. Effective August 1, 2010, the effective annual yield will be:

- 2.50% for participants with account balances of less than \$50,000,
- 2.75% for participant account balances over \$50,000 to \$100,000 and
- 3.00% for participants with account balances of \$100,000 or more.

We compound interest daily on participant account balances in the Interest Accumulation Account to produce an effective annual yield that is equal to the stated interest rate. Mutual of America reserves the right at its sole discretion to change the current credited rate of interest. Mutual of America bears the full investment risk for amounts allocated to the General Account.

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10/14/2010

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ZIP 66211
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Planned Parenthood[®]
of Kansas and Mid-Missouri

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Return Service Requested

Top Hat Plan Exemption
Employee Benefits Security Admin.
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200 Constitution Ave NW
Washington DC 20210