

**EIGHTH AMENDMENT TO THE
STATE OF WISCONSIN DEFERRED COMPENSATION PROGRAM
ADMINISTRATIVE SERVICE CONTRACT (ETE0005) BETWEEN
THE STATE OF WISCONSIN DEFERRED COMPENSATION BOARD
AND GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY**

This Eighth Amendment to the State of Wisconsin Deferred Compensation Program Agreement for Administrative Services Including Recordkeeping and Communications (hereinafter "EIGHTH AMENDMENT") made and entered into between the State of Wisconsin Deferred Compensation Board ("BOARD") on behalf of the State of Wisconsin Deferred Compensation Program ("PLAN") and Great-West Life & Annuity Insurance Company ("GREAT-WEST") pursuant to Article 2.8 of the Agreement for Administrative Services Including Recordkeeping and Communications ("CONTRACT") to amend the CONTRACT between the parties.

WHEREAS, the BOARD and GREAT-WEST desire to amend the CONTRACT to add additional services to the CONTRACT.

NOW THEREFORE, the parties hereby agree as follows:

1. Effective with the execution of this EIGHTH AMENDMENT, Articles 3.17 and 4.7 of the CONTRACT, shall be deleted and replaced in their entirety with the following new Article 3.17:

"3.17 Unforeseeable Emergencies

BOARD authorizes the Department of Employee Trust Funds ("DEPARTMENT") to instruct GREAT-WEST to process and either approve or deny, without DEPARTMENT signature, all Unforeseeable Emergency Requests ("Requests") received in good order, and in a manner satisfactory to GREAT-WEST, due to an unforeseeable emergency as described below resulting in a severe financial hardship to the participant or beneficiary that cannot be alleviated by any other means available to the participant. GREAT-WEST agrees that this will service be performed without an additional cost to the BOARD. DEPARTMENT further instructs GREAT-WEST to rely on any and all representations made by a participant in a Request, including, but not limited to:

1. An illness or accident of the participant or beneficiary, the participant's or beneficiary's spouse, or participant's or beneficiary's dependent (as defined in Internal Revenue Code §152, and for taxable years beginning on or after January 1, 2005, without regard to §152(b)(1), (b)(2) and (d)(1)(B));
2. Loss of the participant's or beneficiary's property due to casualty;
3. The following extraordinary and unforeseeable circumstances if they arise as a result of events beyond the control of the participant or beneficiary:
 - a. The imminent foreclosure of or eviction from the participant's or beneficiary's primary residence;
 - b. The need to pay for medical expenses, including nonrefundable deductibles, as well as the cost of prescription drug medication; and
 - c. The need to pay for the funeral expenses of a spouse or a dependent (as defined in Internal Revenue Code §152, and, for taxable years beginning on or after January 1, 2005, without regard to §152(b)(1), (b)(2) and (d)(1)(B)) of participant or beneficiary.

SITUATIONS NOT QUALIFYING FOR WITHDRAWAL

Except in extraordinary circumstances, the following are examples of situations that are not considered eligible for withdrawal:

1. Purchase of real estate;
2. Payment of college tuition;
3. Unpaid rent or mortgage payments, except in the event of imminent foreclosure or eviction;
4. Unpaid utility bills;
5. Loan repayments;
6. Personal bankruptcy (except when resulting directly and solely from illness, casualty loss or other similar extraordinary and unforeseeable circumstances beyond the participant's control);
7. Payment of taxes, interest or penalties; or
8. Marital separation or divorce.

For each participant receiving an unforeseeable emergency distribution, the BOARD authorizes DEPARTMENT to instruct GREAT-WEST to notify the appropriate payroll department to suspend elective deferrals for the period required by the PLAN. For each Request that cannot be approved due to its failure to satisfy the criteria for an unforeseeable emergency event or due to a failure to provide information necessary to process the REQUEST, the BOARD authorizes DEPARTMENT to instruct GREAT-WEST to notify the participant that he or she can request a department determination from DEPARTMENT.

After receiving the notice from GREAT-WEST, the participant may file a written request with DEPARTMENT for a department determination. The written request must be received by DEPARTMENT within 60 days of the date of the notice from GREAT-WEST. The participant may appeal in writing to the BOARD the department determination that was issued by DEPARTMENT. The appeal must be received by the BOARD within 90 days of the date of the department determination.

The BOARD agrees to provide GREAT-WEST direction in unusual circumstances upon request.

In the event of any changes to applicable laws and/or regulations, GREAT-WEST shall revise this authorization and instruction and shall provide notice of these revisions to DEPARTMENT. This authorization and instruction shall remain in effect until revoked by agreement of the parties."

2. Effective with the execution of this EIGHTH AMENDMENT, Article 7.6.G of the CONTRACT shall be deleted and replaced in its entirety with the following new Article 7.6.G:

"G. Should a Participant request an overnight delivery, GREAT-WEST will assess the Participant its current overnight delivery fee.

Should a Participant request a payment via Automated Clearing House (ACH) for partial and full withdrawals, GREAT-WEST will assess the Participant its current ACH fee (for each

type of account - i.e. traditional and Roth). Should a Participant request periodic payments via ACH, GREAT-WEST will not assess an ACH fee."

3. Except for additional terms, conditions, and modification contained in this EIGHTH AMENDMENT, and any other modifications contained in this EIGHTH AMENDMENT, all other terms of the CONTRACT, including amendments thereto remain unchanged and shall continue to apply with respect to the CONTRACT.

IN WITNESS WHEREOF, THE BOARD, ON BEHALF OF THE STATE OF WISCONSIN, AND GREAT-WEST HAVE EXECUTED TWO (2) ORIGINALS OF THIS EIGHTH AMENDMENT EFFECTIVE THE 15th DAY OF November, 2012.

For: State of Wisconsin Deferred Compensation Board

Name: Edward D. Main

Title: Deferred Compensation Board Chair

Signature: Edward D. Main

Date: 11/15/12

Witnessed by

Name: Shelly Schueler

Title: Deferred Comp. Director

Signature: Shelly Schueler

Date: 15 Nov 2012

For: Great-West Life & Annuity Insurance Company

Name: Brent Neese

Title: Vice President, Government Markets

Signature: [Signature]

Date: 11-12-12

Witnessed by

Name: Chris Betts

Title: Contracts Consultant

Signature: [Signature]

Date: 11-12-12