

QUALIFIED DOMESTIC RELATIONS ORDER PROCEDURE

The following establishes the **Qualified Domestic Relations Order Procedure** for the **MOTION PICTURE INDUSTRY PENSION PLAN and the MOTION PICTURE INDUSTRY INDIVIDUAL ACCOUNT PLAN** (the “Plans”) and is being sent to you as required by the **Internal Revenue Code** (the “Code”) and the **Employee Retirement Income Security Act (“ERISA”)**. A Plan may only make payments under a **Domestic Relations Order (“DRO”)** if the Plans have been joined in the proceeding and if the DRO has been determined to be a **Qualified Domestic Relations Order (“QDRO”)**.

Following is the Plans’ procedure with regard to Domestic Relations Orders:

1. If the Parties intend to have either Plan pay benefits to an alternate payee under a QDRO, counsel to the parties should send a proposed Order to the Plans’ legal counsel, Mitchell Silberberg & Knupp LLP, Attention: Bob Lowe, Esq., 11377 W. Olympic Blvd., Los Angeles, California 90064. (310) 312-3180. Fax: (310) 231-8380.
2. Legal Counsel will then review it as soon as possible to determine, in advance, whether it could be considered a QDRO or what changes would be needed to make it so.
3. Any signed Order then received in accordance with Legal Counsel’s determination or suggestions will be automatically considered a QDRO and complied with as soon as practicable.
4. Any DRO received by the Plans that has not been approved by Plan Legal Counsel in advance will be referred to Counsel for a determination pursuant to ERISA and the Code. However, approval of the DRO could delay payments and a DRO may have to be revised and resubmitted to the Court with an attendant delay if advance approval was not obtained.
5. Any Participant affected and each person specified in the DRO as entitled to payment of benefits under the Plans (the “alternate payee”), will be notified of the receipt of such order. The notification will be sent to the address included in the DRO, or if no address is included, at any address otherwise known to the Plans’ Administrator.
6. During the time the status of a DRO is being determined, the Plans’ Administrator will, as soon as practical, ascertain any dollar amounts payable to each payee pursuant to the DRO and direct that any amounts currently payable be separately accounted for. No separate accounting is required if amounts covered by the DRO are not otherwise in pay status under the Plans.
7. If benefits are in pay status, the eventual payment of those benefits will be determined during the 18-month period specified by law. The 18-month period commences on the date the first payment is required under the DRO. If the DRO is determined to be a QDRO within the 18-month period, the Plans’ Administrator will disburse the amounts payable to each payee. If the DRO is determined not to be a QDRO within the 18-month period, or the issue is not resolved, the separately accounted for amount will be distributed to the Participant or other person entitled to payment. If the DRO is determined not to be a QDRO before the 18-month period expires, but the Plans’ Administrator receives written notice that one of the parties is attempting to rectify the order, the Plans’ Administrator will delay payment until the end of the 18-month period.
8. Once the Plans receive a DRO, with respect to the Plans in which you are a Participant or alternate payee, you will have the right to designate a representative to receive copies of notices that are sent with respect to the DRO. If you wish to designate such a person, please notify the Plans’ Administrator immediately. If no designation is received by the Plans, notifications concerning the DRO will be sent to you at the address included in the DRO, or if no address is included, at any address otherwise known to the Plans’ Administrator.
9. Please note that the former spouse is not an eligible dependent under the Health Plans, effective with the date of the divorce. You must notify the Pension, Individual Account and Health Plans immediately when you are divorced to ensure that no benefits are paid to ineligible dependents. **The Health Plan may recover any benefits wrongfully paid on behalf of any ineligible dependent from either the Participant or dependent.**