

Dear Delta Retirees, Spouses, and Survivors,

As you are aware, the IRS-HCTC representatives have been working closely with Cone Insurance Group to provide the assurance needed by the IRS that members of the DP3 VEBA Trust who are participating in the insurance plans meet the eligibility criteria established by the HCTC program. Our combined efforts have resulted in a process that will enable the DP3 VEBA to be “qualified” for the HCTC program without the requirement of having to go through the “private letter ruling” process for the plan to remain HCTC qualified.

The process developed uses a **random sampling** of plan participants who will receive a letter and attestation form from the IRS-HCTC which look like (or very similar to) the documents we have attached to this email. The purpose of this process is that the IRS-HCTC needs to verify selected enrollee’s eligibility in the DP3 VEBA by acknowledging one of the statements on the attestation form.

You are certifying that:

- 1) You are enrolled in a type of qualified health plan for the HCTC.

AND

- 2) You certify to the best of your knowledge you are making a true and correct statement.

This is essentially the same acknowledgement that other participants already enrolled in an HCTC VEBA have made during their initial enrollment into a VEBA plan. This is a VEBA plan which has been setup in lieu of COBRA coverage.

If you receive a letter from the IRS-HCTC and are asked to attest to your enrollment in a qualified health plan, all you need to do is sign the letter, date it and include the last four digits of your social security number in the appropriate box. It is that simple and will only take you a minute to complete.

If you were not selected to receive a letter from the IRS-HCTC program during this random sampling process that was established, you will not need to take any action in order to remain in the plan and continue to be eligible. The IRS is actually advising against members calling into their call center and are trying to keep this process as simple as possible. Cone Insurance Group has used the same step by step process aides to assist people enrolling in other plans as well as the DP3 VEBA Trust. We have found that these instructions help eliminate many mistakes and provides for more timely and accurate completion of the attestation process.

If you have any further questions you can contact your VEBA Board or Cone Insurance Group at info@coneinsurance.com and we will be happy to assist you.

If you have been selected to complete the attestation letter, we want to thank you in advance for your assistance and cooperation.

Cone Insurance Group