

December 7, 2010

Dear HCTC Participant,

Our records indicate that your qualified health plan is through a Voluntary Employee Beneficiary Association (VEBA). As a result of the expiration of the American Recovery and Reinvestment Act (ARRA), you will need to confirm that you have a qualified health plan in order to continue receiving the HCTC.

Please sign and submit the enclosed *VEBA Attestation* to attest that you chose your health plan through a VEBA that was established as a result of your former employer's bankruptcy, in lieu of COBRA coverage and retiree benefits; **or** you have lifetime COBRA coverage.

Please send the completed and signed *VEBA Attestation* in the enclosed envelope to:

HCTC Processing Center
P.O. Box 760189
San Antonio, TX 78245

Attestations must be received by January 7, 2011 to prevent cancellation from the monthly HCTC.

If you do not return the enclosed attestation by January 7, 2011, you will be cancelled from the monthly HCTC, as you will no longer have a qualified health plan. The last payment we will make on your behalf to your health plan will be in December 2010. You will receive a cancellation notice confirming that your enrollment for the monthly HCTC has ended.

If you have questions about your VEBA, please contact your VEBA board. If you have questions regarding your registration status in the monthly HCTC program, please call the HCTC Customer Contact Center at 1-866-628-HCTC (4282). If you have a hearing impairment, please call 1-866-626-4282 (TTY). You can also go to www.irs.gov/hctc for more information about the HCTC and the ARRA.

Thank you,

The HCTC Program