

Alaska United Food and Commercial Workers Trust Funds

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Administered by
Labor Trust Services, Inc.

April 30, 2015

To: All Participants
Alaska United Food and Commercial Workers Pension Trust

Re: Survivors of Persons who die in Qualified Military Service

If a plan participant dies after January 1, 2007 while performing qualified military service, the survivors of the participant are entitled to any additional benefits that were added to the plan while the participant was in service. The benefits available to the survivors are determined as if the participant had resumed covered employment and then terminated on account of death. This provision only applies to plan changes and does not add contributions or hours of employment to the participant's benefit.

The term Qualified Military Service is defined by the Internal Revenue code at section 414(u)(5) and means, generally, any uniformed service of the United States if the participant is entitled to reemployment rights with respect to such service.

Sincerely,

Administration Office