

**IN THE UNITED STATES COURT OF FEDERAL CLAIMS**

ELECTRICAL WELFARE TRUST	)	
FUND, <i>et al.</i> ,	)	
	)	
Plaintiffs,	)	Case No. 19-353C
	)	
v.	)	(Judge Roumel)
	)	
THE UNITED STATES,	)	
	)	
Defendant.	)	
	)	

**SETTLEMENT AGREEMENT**

For the purpose of disposing of the claims asserted by plaintiff and class representative the Electrical Welfare Trust Fund (EWTF), as well as all other members of the Exaction Class (defined below), without any further judicial proceedings and without there being any trial or adjudication of any issue of law or fact, and without constituting an admission of liability on the part of the defendant, and for no other purpose, the parties stipulate and agree as follows:

1. EWTF is a self-insured, self-administered multi-employer group health plan that provides health and welfare benefits to eligible participants.
  
2. On or about January 9, 2015, and again on or about November 9, 2015, EWTF submitted to the Department of Health & Human Services (HHS) its contributions to the Transitional Reinsurance Program (TRP) for benefit year 2014. The TRP is a risk-mitigation program within the Patient Protection and Affordable Care Act of 2010 (ACA), *see* 42 U.S.C. § 18061, and EWTF was required to contribute into the TRP pursuant to an applicable HHS regulation, *see* 45 C.F.R. § 153.20.

3. On March 8, 2019, EWTF filed this suit asserting, *inter alia*, that HHS lacked legal authority to collect such contributions. Specifically, EWTF alleged that the ACA did not authorize HHS to collect TRP contributions from any self-insured, self-administered group health plans.<sup>1</sup>

4. On June 22, 2022, the Court certified the following class:

All self-administered, self-insured employee health and welfare benefit plans that are or were subject to the assessment and collection of the Transitional Reinsurance Contribution under Section 1341 of the Affordable Care Act for benefit year 2014 (the “Exaction Class” or “Class”).

*Elec. Welfare Tr. Fund v. United States*, 160 Fed. Cl. 462, 470 (2022). The Court then appointed EWTF as class representative of the Exaction Class, and Kessler Topaz Meltzer & Check, LLP and McChesney & Dale, P.C. as class counsel (collectively Class Counsel). *Id.*

5. In subsequent orders, the Court approved EWTF’s proposed notice plan and set December 19, 2022 as the deadline for putative class members to opt into the Exaction Class.

6. On December 21, 2022, the Court granted the Motion for Summary Judgment filed by EWTF for itself and the Exaction Class. ECF No. 97.

7. On February 10, 2023, EWTF submitted a supplemented certification of final membership in the Exaction Class (Membership Certification). Therein, EWTF represented that the Court-approved claims administrator, JND Legal Administration (JND or Administrator), received 634 opt-in forms from potential class members. Through an internal review process that included cross-referencing opt-in forms with records obtained from HHS, Class Counsel ultimately recommended that 357 individual claimants should be included in the Exaction Class.

---

<sup>1</sup> In addition to EWTF, two self-insured group health plans administered by third-party administrators—the Operating Engineers Trust Fund of Washington, D.C. (OETF) and the Stone & Marble Masons of Metropolitan Washington, D.C. Health and Welfare Fund (“Stone Masons”)—asserted similar claims against the United States. The claims asserted by OETF and Stone Masons, however, were litigated on a separate track, and this settlement agreement does not purport to resolve their claims.

Class Counsel further determined that the cumulative TRP contributions of these 357 plans total \$185,230,024.42. The Court accepted Class Counsel's Membership Certification.

8. The parties have reviewed the Membership Certification, and agree that the 357 plans listed therein fall within the Court's definition of the Exaction Class. The parties also agree that these 357 plans contributed a total of \$185,230,024.42 into the TRP. "Settlement Class Members," as used in this Settlement Agreement, refers to these 357 unique claimants. Each Settlement Class Member is identified in Exhibit A attached hereto.

9. On May 12, 2023, the Court entered partial judgment against the United States. ECF No. 124.

10. The parties subsequently entered into discussions to attempt to resolve the claims asserted in the complaint by EWTF and the Settlement Class Members.

11. On June 26, 2023, the Government filed a protective notice of appeal to the United States Court of Appeals for the Federal Circuit. Due to the parties' ongoing settlement discussions, the parties jointly asked the Federal Circuit to stay all further proceedings. In an order issued on July 27, 2023, the Federal Circuit agreed to stay the appeal.

12. The parties have agreed on a settlement through which each eligible Settlement Class Member listed in Exhibit A will receive reimbursement of 91.25% of their respective TRP contributions, before deduction of the Settlement Fees and Costs defined in paragraph 19 below.

13. Based upon the per-claim agreement described in the preceding paragraph, EWTF, on behalf of itself and all Settlement Class Members, has agreed to settle all claims of the Settlement Class Members, including EWTF, in exchange for payment by the United States of a total of \$169,022,397.28, inclusive of all damages, attorneys' fees and out of pocket expenses to the end of the case, and all administrative fees and costs to the end of the case (Settlement Amount).

14. The offer as set forth in paragraph 13 above has been accepted on behalf of the Attorney General, subject to the Court's approval.

15. Upon payment of the Settlement Amount set forth in paragraph 13, all Settlement Class Members, including EWTF, release, waive, and abandon all claims against the United States, its political subdivisions, its officers, agents, and employees, arising out of the complaint or otherwise related to this case, regardless of whether they were included in the complaint, including but not limited to any claims for costs, expenses, attorneys' fees, administrative fees and costs, and damages of any sort.

Disbursement of Settlement Amount

16. This Settlement Agreement applies only to those "Settlement Class Members" defined in paragraph 8, as well as Kessler Topaz Meltzer & Check, LLP and McChesney & Dale, P.C. as class counsel and JND.

17. The Administrator will establish a Settlement Trust, designated the "TRP Exaction Class Qualified Settlement Trust" (Settlement Trust), to disburse the proceeds of the settlement. The administration and maintenance of the Settlement Trust will be the sole responsibility of Class Counsel and the Administrator.

18. Following approval by the Court, as described in the "Fairness Hearing" portion of this Settlement Agreement, the United States will pay the Settlement Amount to the Settlement Trust. The parties agree that, unless otherwise specified herein, the United States' obligations and duties to EWTF and to the Settlement Class Members under this Settlement Agreement will be fully satisfied upon payment by the United States of the Settlement Amount to the Settlement Trust. The United States makes no warranties, representations, or guarantees concerning any disbursements the Settlement Trust makes, or fails to make, to any potential claimants. If any

Settlement Class Member has any disagreement concerning any disbursement, the Settlement Class Member shall resolve any such concern with the Administrator and Class Counsel.

19. Within fifteen (15) days of receipt of the Settlement Amount, the Administrator will pay from the Settlement Trust the Administrator's fees or costs approved by the Court, attorneys' fees and costs awarded to Class Counsel, any case contribution award to EWTF approved by the Court, administrative fees and costs, and any other settlement-related costs (the "Settlement Fees and Costs"). These Settlement Fees and Costs shall be charged to Settlement Class Members on a *pro rata* basis. The remaining amount after payment of Settlement Fees and Costs will be the "Net Settlement Fund."

20. All payments to Settlement Class Members will be paid from the Net Settlement Fund. From the Net Settlement Fund, the Administrator will pay Settlement Class Members a prorated portion of Net Settlement Fund proceeds, based on the TRP contributions associated with each Settlement Class Member, less a *pro rata* portion of Settlement Fees and Costs.

21. The Administrator will make payments in the form of a check or electronic transfer from the Net Settlement Fund to each Settlement Class Member who has provided a Taxpayer Identification Number (TIN) (or EIN). As a condition to payment by the Administrator, the Administrator must first provide the Government with the TIN for the Settlement Class payee. The Notice of Settlement to Class Members provided in paragraph 25 shall include notice that receipt of a TIN by the Administrator is a condition to settlement payment. The Administrator shall provide to the government a list of all TINs received prior to the Fairness Hearing. If a Settlement Class Member's settlement payment check is returned as undeliverable, the Administrator shall make a reasonable attempt to locate a mailing address for that Settlement Class Member and re-mail the check.

22. In the event the Administrator is unable to locate a valid mailing address, after undertaking the efforts discussed in paragraph 21, the amount represented by that check shall revert to the Net Settlement Fund and shall be redistributed to Settlement Class Members on a *pro rata* basis, up to an amount that represents Settlement Class Members' individual TRP contributions. In the event a Settlement Class Member loses, destroys, or is unable to take possession of a settlement payment check, the Administrator will void the original check and then reissue a new check to the Settlement Class Member.

23. If any settlement payment check remains uncashed ninety (90) days after issuance, that check shall be void, and the amounts represented by that uncashed check shall revert to the Net Settlement Fund and shall be redistributed to Settlement Class Members on a *pro rata* basis, up to an amount that represents Settlement Class Members' individual TRP contributions. In the event redistribution of uncashed settlement funds would result in settlement payments in excess of Settlement Class Members' TRP contributions, the Administrator shall return the exceeding amount to the United States, with a cover letter attaching this Settlement Agreement and identifying the amount returned pursuant to this paragraph. The letter and any returned proceeds shall be addressed to: Department of Justice, Civil Division, Attn: Director, National Courts Section, P.O. Box 480, Ben Franklin Station, Washington, D.C. 20044.

Fairness Hearing

24. As soon as possible after the execution of this Settlement Agreement, Class Counsel shall submit to the Court a motion for preliminary approval of the settlement contemplated by this Settlement Agreement. The motion shall include (a) the proposed form of the order preliminarily approving this Settlement Agreement, and (b) the proposed forms of notice of the settlement to the Settlement Class Members by email to Settlement Class Members and by posting on the Internet website maintained by the Administrator at [www.TRPLitigation.com](http://www.TRPLitigation.com) (the “Case Website”). Class Counsel shall request that a decision on the motion for preliminary approval of the settlement and on the proposed forms of notice of the settlement be made promptly on the papers or that a hearing on the motion for preliminary approval of the settlement be held at the earliest date available to the Court.

25. Within fifteen (15) days of the Court’s preliminary approval of this Settlement Agreement and of the proposed notice to the Settlement Class Members of the terms of this Settlement Agreement by posting on the Case Website maintained by the Administrator, the Administrator shall notify all Settlement Class Members of the terms of this Settlement Agreement, the procedures for allocating and distributing funds paid pursuant to this Settlement Agreement, the date upon which the Court will hold a “Fairness Hearing” pursuant to RCFC 23(e), and the date by which Settlement Class Members must file and serve their written objection, if any, to the Settlement Agreement.

26. Any Settlement Class Member may express to the Court their views in support of, or in opposition to, the fairness, reasonableness, and adequacy of the proposed settlement, including Class Counsel’s application for attorneys’ fees and expenses. If a Settlement Class Member objects to the settlement, such objection will be considered only if received no later than

twenty-one (21) calendar days prior to the date of the Fairness Hearing. The objection shall be filed with the Court, with copies provided to Class Counsel and defendant's counsel, and the objection must include a signed, sworn statement that (a) identifies the case name and number; (b) describes the basis for the objection, including all citations to legal authority and evidence supporting the objection; (c) contains the objector's name, address, and telephone number, and if represented by counsel, the name, address, email address, and telephone number of counsel; and (d) indicates whether the objector intends to appear at the Fairness Hearing.

27. Class Counsel and defendant's counsel may respond to any objection no later than seven (7) days prior to the Fairness Hearing.

28. Any Settlement Class Members who submit a timely objection to the proposed settlement may appear in person or through counsel at the Fairness Hearing and be heard to the extent allowed by the Court. Any Settlement Class Members who do not file and serve written objections in the manner provided in paragraph 26 shall be deemed to have waived such objections and shall forever be foreclosed from making any objections (by appeal or otherwise) to the proposed settlement.

29. The Court will schedule the Fairness Hearing at which it will consider any timely and properly submitted objections made by Settlement Class Members to the proposed settlement. The Court will decide whether to approve the Settlement Agreement, and any award of reasonable fees and expenses to be paid to the Administrator and Class Counsel. The parties shall request that the Court schedule the Fairness Hearing no later than forty-five (45) days from the notice date described in paragraph 25.

30. If this Settlement Agreement is not approved by the Court in its entirety, this Settlement Agreement will be void and of no force and effect whatsoever.



Wrap-Up of Settlement Trust and Conclusion of The Case

31. Within one hundred eighty (180) days of Final Approval, the Administrator will provide the parties, through the parties' attorneys of record in this matter, with a full and final written accounting of all payments made from the Settlement Trust. Within fifteen (15) days of the date that accounting is sent to the parties, the parties will confer to determine whether they are satisfied with the accounting. If not, they will attempt in good faith to resolve any dissatisfaction with the Administrator. If either party is not satisfied after such good faith efforts, either party may petition the Court to resolve the matter.

32. Promptly after the parties agree that they are satisfied or promptly after the Court resolves any dissatisfaction, Class Counsel agrees to stipulate jointly with defendant to the dismissal of this case with prejudice.

Miscellaneous Terms

33. This Settlement Agreement is for the purpose of settling the claims brought by Settlement Class Members, and for no other purpose. Accordingly, the terms of this Settlement Agreement shall not bind the parties, nor shall it be cited or otherwise referred to in any proceedings, whether judicial or administrative in nature, in which the parties or counsel for the parties have or may acquire an interest, except as is necessary to effect the terms of this Settlement Agreement.

34. Settlement Class Members warrant and represent that they have not filed any other action or suit with respect to the claims advanced in this suit in any other court, administrative agency, or legislative body. "Claims advanced in this suit" means claims arising from TRP contributions from self-insured, self-administered group health plans for benefit year 2014. The Settlement Class Members further warrant and represent that they have made no assignment or

transfer of all or any part of their rights arising out of or relating to the claims advanced in this suit. Each Settlement Class Member further warrants and represents that the Settlement Class Member is authorized to fully settle all claims arising out of or relating to the claims advanced in this suit with respect to every TRP payment listed in relation to that Settlement Class Member in Exhibit A. Should there be now or in the future any violation of these warranties and representations, any amount paid pursuant to this agreement by the United States to any such Settlement Class Member(s) who violated a warranty or representation shall be refunded promptly by such Settlement Class Member(s), together with interest thereon at the rates provide in 41 U.S.C. § 7109, as computed from the date the United States makes payment.

35. This Settlement Agreement is in no way related to or concerned with income or other taxes for which Settlement Class Members, Class Counsel, or the Administrator are now liable or may become liable in the future as a result of this agreement.

36. This Settlement Agreement sets forth the entire agreement of the parties with respect to the subject matter hereof as to all Settlement Class Members. No modification or addition to this Settlement Agreement or waiver of any right herein will be effective unless it is approved in writing by counsel for the parties and by the Court.

37. The parties agree that each fully participated in the drafting of this Settlement Agreement, and therefore, no clause shall be construed against any party for that reason in any subsequent dispute.

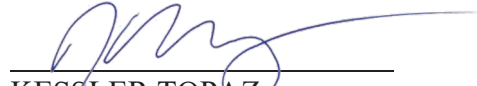
38. In the event that a party believes that the other party has failed to perform an obligation required by this Settlement Agreement or has violated the terms of the Settlement Agreement, the party who believes such a failure has occurred must so notify the other party in

writing and afford it forty-five (45) days to cure the breach, prior to initiating any legal action to enforce this Settlement Agreement or any of its provisions.

39. Class Counsel represent that they have been and are authorized to enter into this Settlement Agreement on behalf of EWTF and the Settlement Class Members.

40. This document constitutes a complete integration of the Settlement Agreement between the parties and supersedes any and all prior oral or written representations, understandings or agreements among or between them.

AGREED TO:



KESSLER TOPAZ  
MELTZER & CHECK, LLP

Joseph H. Meltzer  
jmeltzer@ktmc.com  
Melissa L. Yeates  
myeates@ktmc.com  
Jonathan F. Neumann  
jneumann@ktmc.com  
Jordan E. Jacobson  
jjacobson@ktmc.com  
280 King of Prussia Road  
Radnor, PA 19087  
Telephone: (610) 667-7706  
Facsimile: (610) 667-7056

McCHESNEY & DALE, P.C.  
Charles F. Fuller  
chuck@dalelaw.com  
4000 Mitchellville Road, Suite 222  
Bowie, MD 20716  
Telephone: (301) 805-6080  
Facsimile: (301) 805-6086

Attorneys for Class Representative EWTF  
and Class Counsel for the Exaction Class

Dated: 02/16/24

BRIAN M. BOYNTON  
Principal Deputy Assistant Attorney General

PATRICIA M. McCARTHY  
Director

ERIC  
BRUSKIN

Digitally signed by ERIC  
BRUSKIN  
Date: 2024.02.16  
13:03:47 -05'00'

ERIC P. BRUSKIN  
Assistant Director

BORISLAV  
KUSHNIR

Digitally signed by  
BORISLAV KUSHNIR  
Date: 2024.02.16  
12:59:47 -05'00'

BORISLAV KUSHNIR  
Trial Attorney  
Commercial Litigation Branch  
Civil Division  
U.S. Department of Justice  
P.O. Box 480  
Ben Franklin Station  
Washington, DC 20044  
Telephone: (202) 307-5928  
Facsimile: (202) 353-0461  
Email: Steven.Kushnir@usdoj.gov

Attorneys for Defendant

Dated: 02/16/24

# EXHIBIT A

Name
1199SEIU GREATER NEW YORK BENEFIT FUND
1199SEIU HOME CARE EMPLOYEES BENEFIT FUND
1199SEIU NATIONAL BENEFIT FUND FOR HEALTH AND HUMAN SERVICE EMPLOYEES
ADMINISTRATIVE DISTRICT COUNCIL 1 WELFARE FUND
ADVENTIST HEALTH EMPLOYEE MEDICAL PLAN - BASE*
ADVENTIST HEALTH EMPLOYEE MEDICAL PLAN - ENGAGED*
AFL-AGC BUILDING TRADES WELFARE PLAN
AFTRA HEALTH FUND
AHMC HEALTHCARE INC.
ALASKA ELECTRICAL HEALTH AND WELFARE FUND
ALLIED SERVICES DIVISION WELFARE FUND
ARKANSAS BEST CORPORATION EMPLOYEE WELFARE BENEFIT PLAN
AUTOMATIC SPRINKLER LOCAL 281 U.A. WELFARE FUND
AVANT MINISTRIES MISSIONARY MEDICAL AID PLAN
BAKERY AND CONFECTIONERY UNION AND INDUSTRY INTERNATIONAL HEALTH BENEFITS FUND
BAKERY CRACKER PIE & YEAST WAGON DRIVERS LOCAL 734 WELFARE FUND
BANNER HEALTH MASTER HEALTH AND WELFARE BENEFIT PLAN
BARROW INDUSTRIES INC.
BEER INDUSTRY LOCAL UNION NO. 703 HEALTH AND WELFARE FUND
BENEFIT MANAGEMENT INC HEALTHCARE PLAN
BEST LIFE AND HEALTH INSURANCE COMPANY
BLUE BELL CREAMERIES INC. WELFARE BENEFITS PLAN
BLUE CROSS AND BLUE SHIELD OF FLORIDA INC
BLUE CROSS BLUE SHIELD OF MICHIGAN MEDICAL PLAN*
BCBSM RETIREE MEDICAL BENEFIT PLAN*
EMERGING MARKETS MEDICAL PLAN*
EMERGING MARKETS RETIREE MEDICAL BENEFIT PLAN*
BLUE CROSS AND BLUE SHIELD OF NORTH CAROLINA RETIREE MEDICAL BENEFITS PLAN*
BLUE CROSS AND BLUE SHIELD OF NORTH CAROLINA WELFARE BENEFIT PLAN*
BLUE CROSS BLUE SHIELD OF ALABAMA
BULL CONCRETE CORP.
C AND O EMPLOYEES HOSPITAL ASSOC
CALIFORNIA IRONWORKERS FIELD WELFARE TRUST
CALIFORNIA WATER SERVICE PPO PLAN
CARPENTERS' HEALTH AND WELFARE TRUST FUND OF ST. LOUIS
CARPENTERS TRUSTS OF WESTERN WA
CATSKILL AREA SCHOOLS EMPLOYEE BENEFIT PLAN
CDW LLC

Name
CEMENT MASONS INSTITUTE LOCAL 502 WELFARE TRUST FUND
CEMENT MASONS LOCAL NO. 502 RETIREE WELFARE FUND
CENTRAL LABORERS WELFARE FUND
CENTRAL STATES SOUTHEAST AND SOUTHWEST AREAS ACTIVE HEALTH AND WELFARE FUND
CENTRAL STATES SOUTHEAST AND SOUTHWEST AREAS RETIREE HEALTH AND WELFARE FUND
CHAUFFEURS TEAMSTERS HELPERS LOCAL 301
CHER MAKE SAUSAGE CO. EMPLOYEE HEALTH CARE PLAN
CHICAGO AREA I.B. OF T. HEALTH AND WELFARE TRUST FUND
CHICAGO LABORERS DISTRICT COUNCIL RETIREE HEALTH AND WELFARE FUND
CHICAGO REGIONAL COUNCIL OF CARPENTERS WELFARE FUND
CHICAGO TILE INSTITUTE WELFARE FUND
CHRISTIAN BROTHERS EMPLOYEE BENEFIT TRUST
CITY OF ODESSA - FAMILY HEALTH ADMINISTRATORS
COBALT BENEFITS GROUP LLC EMPLOYEE BENEFIT PLAN*
COBALT BENEFITS GROUP LLC*
COLMAC INDUSTRIES, INC EMPLOYEE BENEFITS PLAN
COMMUNITY HEALTH NETWORK, INC. EMPLOYEE HEALTH BENEFITS PLAN
COMMUNITY HOSPITAL OF THE MONTEREY PENINSULA
CONNECTICUT CARPENTERS HEALTH FUND
CONNECTICUT LABORERS' HEALTH FUND
CONNECTICUT PIPE TRADES HEALTH FUND
CORESOURCE INC NOW KNOW AS TRUSTMARK HEALTH BENEFITS INC
CRAWFORD COUNTY EMPLOYEE HEALTH PLAN*
CRAWFORD COUNTY EMPLOYEE MEDICAL AND PRESCRIPTION DRUG BENEFIT PLAN*
D.C 1707 LOCAL 1389 HOME HEALTH CARE EMPLOYEES HEALTH AND WELFARE FUND
DAKOTA BOYS AND GIRLS RANCH
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF AGRESERVES INC 87-0481574
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF AGRI NORTHWEST 87-0481574
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF BENEFICIAL FINANCIAL GRP 87-0115120
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF BENEFICIAL FNCL LIFE AGT 87-0115120
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF BERBERIAN NUT COMPANY 26-0498896
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF BONNEVILLE INTL CORP 87-0266746

Name
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF BRIGHAM YOUNG UNIVERSITY 87-0217280
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF BYU HAWAII CAMPUS 99-0083825
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF BYU IDAHO 82-0207699
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF CITY CREEK RESERVES INC 20-8152281
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF COP CALLED POSITIONS 23-7300405
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF CORP OF PRESIDING BISHOP 87-0234341
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF CORP OF THE PRESIDENT 23-7300405
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF CPB SEASONAL BENEFITS GP 87-0234341
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF CUSTODIANS - CENTRAL PAY 87-0234342
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF DESERET BOOK COMPANY 87-0128267
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF DESERET CATTLE AND CITRUS 87-0481574
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF DESERET CATTLE AND TIMBER 87-0481574
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF DESERET CATTLE FEEDERS 27-2588752
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF DESERET DIGITAL MEDIA 80-0483901
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF DESERET FARMS INC 87-0481574
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF DESERET FARMS OF RUSKIN 87-0481574
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF DESERET INDUSTRIES 87-0234342
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF DESERET MANAGEMENT CORPO 87-0274433
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF DESERET MUTUAL 87-0440163
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF DESERET NEWS 87-0128317
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF DESERET TRUST COMPANY 87-0291656
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF EAST CENTRAL FLORIDA SER 59-2996410

Name
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF ENSIGN PEAK ADVISORS 84-1432969
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF FARMLAND RESERVE INC 87-0569880
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF HAWAII RESERVES INC 99-0306760
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF KIRO FM 87-0266746
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF KPKX 87-0266746
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF KSL INC 87-0266746
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF KSWD 87-0266746
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF KTAR AM 87-0266746
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF LDS BUSINESS COLLEGE 87-0280678
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF LDS CHURCH CUSTODIANS 87-0234341
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF LDS FAMILY SERVICES 87-0299862
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF NORTHPOINT IRRIGATION CO 87-0224719
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF POLYNESIAN CULTURAL CENT 99-0109908
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF PROPERTY RESERVES INC 87-6128054
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF SECOND QUORUM 23-7300405
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF SEMINARIES AND INSTITUTES 23-7300405
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF SOUTH VALLEY ALMOND COMP 26-0499035
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF SOUTH VALLEY FARMS 87-0481574
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF SUBURBAN LAND RESERVE 87-0687704
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF TAYLOR CREEK MANAGEMENT 59-3439096
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF TEMP INTERNATIONAL ASSIGNMENT 87-0234341
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF TEMPLE SQUARE HOSPITALITY 87-0460433
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF THRASHER RESEARCH FUND 87-6179851
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF UTAH HOME FIRE INSURANCE 87-0187345



Name
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF UTAH PROPERTY MANAGEMENT 27-1460435
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF W T M X 87-0266746
DESERET HEALTHCARE EMPLOYEE BENEFITS PLAN ON BEHALF OF WELFARE PRODUCTION PROJECT 87-0234341
DIAMOND OIL & GAS, LLC
DIRECTORS GUILD OF AMERICA - PRODUCER HEALTH PLAN
DISTRICT NO. 9 INTERNATIONAL ASSOCIATION OF MACHINISTS AND AEROSPACE WORKERS WELFARE TRUST
DYSART UNIFIED SCHOOL DISTRICT
ELECTRICAL WELFARE TRUST FUND
ELECTRICAL WORKERS BENEFIT TRUST FUND
ELECTRICAL WORKERS HEALTH AND WELFARE FUND LOCAL 103 IBEW
ELECTRICAL WORKERS INSURANCE FUND
ELECTRICIANS HEALTH AND WELFARE IBEW 995
EMPLOYEE BENEFIT MANAGEMENT SERVICES INC
EMPLOYERS DIRECT HEALTH
ENGINEERED BIOPHARMACEUTICALS HEALTH BENEFIT PLAN
EVERENCE MEDICAL EXPENSE PLAN
EXCELLUS HEALTH PLAN INC
FEDERATED MUTUAL INSURANCE COMPANY EMPLOYEE MEDICAL PLAN
FHN MEMORIAL HOSPITAL
FICO KAISER PERMANENTE HEALTH REIMBURSEMENT ACCOUNT
FOX EVERETT INC EMPLOYEE BENEFIT PLAN
FOX VALLEY LABORERS HEALTH AND WELFARE FUND
GENERAL AUTHORITY HEALTH AND WELFARE PLAN ON BEHALF OF THE CORPORATION OF THE PRESIDENT OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS 23-7300405
GROUP HEALTH PLAN INC.
GROUP HEALTH PROGRAM OF NTCA AND ITS MEMBERS
HEALTH AND WELFARE DEPT OF THE CONSTRUCTION AND GENERAL LABORERS OF CHICAGO AND VICINITY
HEALTH AND WELFARE FUND OF THE EXCAVATING GRADING AND ASPHALT CRAFT LOCAL NO. 731
HEALTH BENEFIT PLAN FOR EMPLOYEES OF ALLEGIANCE BENEFIT PLAN MANAGEMENT, INC.
HEALTH FITNESS CORPORATION
HEALTH OPTIONS INC
HEALTH PLANS INC.
HEALTHPARTNERS ASSOCIATES INC.
HEALTHPARTNERS CENTRAL MINNESOTA CLINICS INC.
HEARTLAND HEALTH AND WELLNESS FUND

Name
HEAVY AND GENERAL LABORERS LOCAL UNIONS 472 AND 172 OF NEW JERSEY WELFARE FUND
HIGHMARK INC. FORMERLY KNOWN AS HOSPITAL SERVICE ASSOCIATION OF NORTHEASTERN PENNSYLVANIA
HOLYOKE MEDICAL CENTER
I.B.T. LOCAL 863 WELFARE FUND
I.U.O.E. LOCAL 649 HEALTH REIMBURSEMENT ARRANGEMENT FUND
IBEW LOCAL 701 WELFARE FUND
IBEW LOCAL NO 1 HEALTH AND WELFARE FUND
IBEW LOCAL NO 129 HEALTH AND WELFARE FUND
IBT LOCAL 191 HEALTH SERVICE INSURANCE PLAN
IBT UNION LOCAL NO 710 HEALTH AND WELFARE FUND
ILA LOCAL 1478-2 WELFARE FUND
INDIANA LABORERS WELFARE FUND
INDIANA TEAMSTERS HEALTH BENEFITS FUND
INTERMOUNTAIN HEALTHCARE GROUP HEALTH PLAN
INTERNATIONAL ASSOCIATION OF HEALTH AND FROST INSULATORS LOCAL 17 WELFARE FUND
INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL 112 HEALTH & WELFARE FUND
INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL 25 MARINE DIVISION MEDICAL PLAN
IPM HEALTH & WELFARE TRUST OF CALIFORNIA
IRON WORKERS DISTRICT COUNCIL OF NEW ENGLAND WELFARE PLAN
IRON WORKERS HEALTH FUND OF EASTERN MICHIGAN
IRON WORKERS LOCAL 568 HEALTH AND WELFARE
IUOE LOCAL 132 HEALTH & WELFARE FUND
J AND J SNACK FOODS CORP
JOINT BOARD OF TRUSTEES IBEW LOCAL 252 HEALTH AND WELFARE FUND
KANSAS BUILDING TRADES OPEN END HEALTH AND WELFARE TRUST FUND
KENTUCKY LABORERS DISTRICT COUNCIL HEALTH AND WELFARE FUND
KERN LEGACY CLASSIC CHOICE AND NETWORK PLUS
KIRBY FOODS INC
KOPPERS PERFORMANCE CHEMICALS
KOPPERS RAILROAD STRUCTURES
LABORERS' DISTRICT COUNCIL BUILDING AND CONSTRUCTION HEALTH AND WELFARE FUND
LABORERS' DISTRICT COUNCIL HEAVY AND HIGHWAY CONSTRUCTION HEALTH AND WELFARE FUND
LABORERS LOCAL 231 HEALTH + WELFARE PLAN
LEGGETT & PLATT INCORPORATED EMPLOYEE BENEFIT FUND
LINE CONSTRUCTION BENEFIT FUND

Name
LOCAL 1102 HEALTH AND BENEFIT FUND
LOCAL 1205 WELFARE FUND
LOCAL 1964 ILA HEALTH AND INSURANCE FUND
LOCAL 309 ELECTRICAL HEALTH AND WELFARE FUND
LOCAL 705 INTERNATIONAL BROTHERHOOD OF TEAMSTERS HEALTH AND WELFARE PLAN
LOCAL 73 HEALTH AND WELFARE FUND
LOCAL 804 WELFARE TRUST FUND
LOCAL 808 IBT HEALTH AND WELFARE FUND
LOCAL 837 HEALTH AND WELFARE PLAN
LOCAL NO. 4 SEIU HEALTH & WELFARE FUND
LOCAL NO. 731 I. B. OF T. GARAGE ATTENDANTS, LINEN AND LAUNDRY HEALTH AND WELFARE FUND, BY THE LOCAL NO. 731, I.B. OF T. HEALTH AND WELFARE FUND, SUCCESSOR IN INTEREST
LOCAL NO. 731, I.B. OF T. PRIVATE SCAVENGERS HEALTH AND WELFARE FUND, BY THE LOCAL NO. 731 I.B. OF T. HEALTH AND WELFARE FUND, SUCCESSOR IN INTEREST
LOCAL UNION NO. 226 IBEW OPEN END HEALTH AND WELFARE TRUST FUND
LOCAL UNION NO. 9 IBEW AND OUTSIDE CONTRACTORS HEALTH AND WELFARE FUND
LOMA LINDA UNIVERSITY BEHAVIORAL MEDICINE CENTER EMPLOYEE HEALTH PLAN
LOMA LINDA UNIVERSITY EMPLOYEE HEALTH PLAN
LOMA LINDA UNIVERSITY HEALTH CARE EMPLOYEE HEALTH PLAN
LOMA LINDA UNIVERSITY HEALTH SERVICES EMPLOYEE HEALTH PLAN
LOMA LINDA UNIVERSITY MEDICAL CENTER EMPLOYEE HEALTH PLAN
MASHANTUCKET PEQUOT HEALTH BENEFITS PLAN
MASS. BRICKLAYERS AND MASONS HEALTH WELFARE FUND
MAYO CLINIC
MAYO CLINIC HEALTH SYSTEM EAU CLAIRE HOSPITAL, INC.
MAYO CLINIC HEALTH SYSTEM MANKATO
MAYO CLINIC HEALTH SYSTEM AUSTIN
MAYO CLINIC HEALTH SYSTEM EAU CLAIRE CLINIC, INC.
MAYO CLINIC HEALTH SYSTEM RED WING
MEBA MEDICAL AND BENEFITS PLAN
MEDBEN EMPLOYEES HEALTH & WELFARE BENEFIT PLAN
MEMORIAL HEALTHCARE SYSTEM EMPLOYEE HEALTHCARE PROGRAM
MICHIGAN CONFERENCE OF TEAMSTERS WELFARE FUND
MICHIGAN UNITED FOOD AND COMMERCIAL WORKERS UNIONS AND EMPLOYERS HEALTH AND WELFARE FUND BY THE HEARTLAND HEALTH AND WELLNESS FUND, SUCCESSOR IN INTEREST
MICHIGAN UNITED FOOD AND COMMERCIAL WORKERS UNIONS AND EMPLOYERS RETIREE HEALTH AND WELFARE FUND F/K/A MICHIGAN UNITED FOOD AND COMMERCIAL WORKERS UNIONS AND EMPLOYERS HEALTH AND WELFARE FUND

Name
MID CENTRAL OPERATING ENGINEERS HEALTH AND WELFARE FUND
MIDWEST OPERATING ENGINEERS RETIREE WELFARE PLAN
MIDWEST OPERATING ENGINEERS WELFARE FUND
MO-KAN SHEET METAL WORKERS WELFARE FUND
MOTION PICTURE INDUSTRY HEALTH PLAN
NATIONAL ASSOCIATION OF LETTER CARRIERS HEALTH BENEFIT PLAN FOR EMPLOYEES AND STAFF
NATIONAL ASSOCIATION OF LETTER CARRIERS HEALTH BENEFIT PLAN HIGH OPTION
NATIONAL AUTOMATIC SPRINKLER INDUSTRY WELFARE FUND
NATIONAL AUTOMATIC SPRINKLER METAL TRADES WELFARE FUND
NATIONAL ELEVATOR INDUSTRY HEALTH BENEFIT PLAN
NECA-IBEW WELFARE TRUST FUND
NEW ENGLAND HEALTHCARE EMPLOYEES WELFARE FUND
NEW YORK HOTEL TRADES COUNCIL & AFFILATED LOCALS STAFF INSURANCE FUND
NEW YORK HOTEL TRADES COUNCIL AND HOTEL ASSOCIATION OF NEW YORK CITY INC. HEALTH BENEFITS FUND
NGS AMERICAN INC
NORTH ATLANTIC STATES CARPENTERS HEALTH BENEFITS FUND FORMERLY NEW ENGLAND CARPENTERS HEALTH BENEFITS FUND
NORTH CENTRAL STATES REGIONAL COUNCIL OF CARPENTERS HEALTH FUND
NORTHEAST CARPENTERS HEALTH FUND (FORMERLY KNOWN AS NJ CARPENTERS WELFARE FUND)
NORTHERN NEW JERSEY TEAMSTERS BENEFIT PLAN
NRECA GROUP BENEFITS TRUST
OHIO CONFERENCE OF TEAMSTERS AND INDUSTRY HEALTH AND WELFARE FUND
OPERATING ENGINEERS HEALTH AND WELFARE FUND LOCAL 12
OPERATING ENGINEERS LOCAL 148 HEALTH AND WELFARE TRUST
PAINTERS AND ALLIED TRADES DISTRICT COUNCIL #35 HEALTH BENEFITS FUND
PAINTERS DISTRICT COUNCIL 711 HEALTH PLAN
PAINTERS DISTRICT COUNCIL NO. 30 HEALTH AND WELFARE PLAN
PARK NICOLLET HEALTH SERVICES
PARKVIEW HEALTH SYSTEM INC. SIGNATURE CARE EMPLOYEE BENEFIT PLAN*
PARKVIEW HEALTH SYSTEM INC.*
PEPCO HOLDINGS INC WELFARE PLAN FOR ACTIVE EMPLOYEES*
PEPCO HOLDINGS INC WELFARE PLAN FOR RETIREES*
PICO ENTERPRISES, INC. BENEFIT PLAN
PIPE FITTERS WELFARE FUND LOCAL 597
PIPE TRADES INDUSTRY HEALTH AND WELFARE PLAN
PIPE TRADES SERVICES MN WELFARE FUND (DUQ93NVKPR)
PIPELINE INDUSTRY BENEFIT FUND

Name
PLUMBERS & PIPEFITTERS LOCAL NO. 25 WELFARE PLAN
PLUMBERS AND PIPEFITTERS WELFARE EDUCATIONAL FUND
PLUMBERS AND STEAMFITTERS LOCAL 33 HEALTH AND WELFARE TRUST
PLUMBERS LOCAL 68 WELFARE FUND
PLUMBERS PIPE FITTERS AND MECHANICAL EQUIPMENT SERVICE LOCAL UNION NO 392 HEALTH AND WELFARE PLAN
PLUMBERS WELFARE FUND LOCAL 130 U A
POTAWATOMI CARTER CASINO HOTEL
PREFERREDONE ADMINISTRATIVE SERVICES, INC.
QUARLES PETROLEUM INC - ANTHEM VA BLUE CROSS BLUE SHIELD
QUIKTRIP CORPORATION EMPLOYEE BENEFITS PLAN
RAILROAD MAINTENANCE AND INDUSTRIAL HEALTH AND WELFARE FUND
RETIREE MEDICAL PLAN OF THE PLUMBERS LOCAL 130 UA
RHSC INC.
RIVERSIDE RADIOLOGY AND INTERVENTIONAL ASSOCIATES, INC.
ROBERT F. KENNEDY FARMWORKERS MEDICAL PLAN
ROCHESTER LABORERS WELFARE AND SUPPLEMENTAL UNEMPLOYMENT BENEFIT FUND
ROCHESTER PUBLIC SCHOOL DISTRICT
RODDA PAINT CO. HEALTH & WELFARE PLAN
ROOFERS LOCAL 74203 WELFARE FUND
ROOFERS UNIONS WELFARE TRUST FUND
SAG-AFTRA HEALTH PLAN
SAMARITAN HEALTH SERVICES BENEFIT PLAN
SAN DIEGO COUNTY EMPLOYEES RETIREMENT ASSOCIATION
SAN DIEGO ELECTRICAL HEALTH AND WELFARE FUND LOCAL 569
SANDUSKY NEWSPAPERS, INC
SANFORD HEALTH PLAN
SHELL AND KAMPETER, INC DBA DIAMOND PET FOODS HEALTH AND WELFARE PLAN
SEAFARERS HEALTH AND BENEFITS PLAN
SEIU HEALTHCARE IL HOME CARE AND CHILD CARE FUND
SEIU LOCAL 1 & PARTICIPATING EMPLOYERS WELFARE FUND - FORMERLY SEIU LOCAL 25 WELFARE FUND
SEIU LOCAL 2000 HEALTH & WELFARE & PENSION TRUST FUND
SHEET METAL WORKERS HEALTH PLAN OF SOUTHERN CALIFORNIA ARIZONA AND NEVADA
SHEET METAL WORKERS LOCAL 58 WELFARE FUND
SHEET METAL WORKERS' LOCAL 73 WELFARE FUND
SHEET METAL WORKERS LOCAL 91 HEALTH & WELFARE FUND
SHOP IRONWORKERS LOCAL 790 WELFARE PLAN
SHREVEPORT ELECTRICAL HEALTH AND WELFARE FUND
SMART LOCAL 36 WELFARE FUND

Name
SMART LOCAL LOCAL 265 WELFARE FUND (FORMERLY, SHEET METAL WORKERS LOCAL NO. 265 WELFARE FUND)
SONIC AUTOMOTIVE
SOUTH CENTRAL UNITED FOOD & COMMERCIAL WORKERS UNIONS AND EMPLOYERS HEALTH & WELFARE TRUST
SOUTH SOUND FAMILY DENTISTRY PLLC
SOUTHERN CALIFORNIA DRUG BENEFIT FUND
SOUTHERN CALIFORNIA PIPE TRADES HEALTH & WELFARE FUND
SOUTHERN CALIFORNIA PIPE TRADES PENSIONERS & SURVIVING SPOUSES HEALTH FUND
SOUTHERN ILLINOIS LABORERS AND EMPLOYERS HEALTH AND WELFARE FUND
SOUTHERN TIER BUILDING TRADES WELFARE PLAN
SPECIAL AGENTS MUTUAL BENEFIT ASSOCIATION (SAMBA) / SAMBA FEDERAL EMPLOYEE BENEFIT ASSOCIATION
ST. LOUIS GLASS AND ALLIED INDUSTRIES HEALTH AND WELFARE FUND
ST. LOUIS LABOR HEALTHCARE NETWORK
STEUBENVILLE ELECTRICAL WELFARE FUND
STONE TRANSPORT Q
SUBURBAN TEAMSTERS OF NORTHERN ILLINOIS WELFARE FUND
TEAM ONE REPAIR, INC.
TEAMSTERS HEALTH & WELFARE FUND OF PHILADELPHIA & VICINITY
TEAMSTERS HEALTH SERVICES INSURANCE PLAN LOCAL 404
TEAMSTERS INDUSTRIAL EMPLOYEES WELFARE FUND
TEAMSTERS JOINT COUNCIL NO. 83 OF VIRGINIA HEALTH WELFARE FUND
TEAMSTERS LOCAL 1035 HEALTH SERVICES INSURANCE PLAN
TEAMSTERS LOCAL 282 WELFARE TRUST FUND
TEAMSTERS LOCAL 493 HEALTH SERVICES INSURANCE PLAN
TEAMSTERS LOCAL 559 HEALTH SERVICES AND INSURANCE PLAN
TEAMSTERS LOCAL 641 WELFARE FUND
TEAMSTERS LOCAL 671 HEALTH SERVICES AND INSURANCE PLAN
TEAMSTERS LOCAL 677 HEALTH SERVICES INSURANCE PLAN
TEAMSTERS OHIO CONTRACTORS ASSOCIATION HEALTH AND WELFARE FUND
THE CHICAGO PLASTERING INSTITUTE HEALTH AND WELFARE TRUST
THE FORD METER BOX COMPANY, INC EMPLOYEE BENEFIT PLAN
THE SPECIALTY MANUFACTURING CO. EMPLOYEE BENEFIT PLAN
THE UFCW NATIONAL HEALTH AND WELFARE FUND
THE UNDERWRITERS GROUP
TOLEDO FIREFIGHTERS HEALTH PLAN
TRANSPORTATION LOCAL 443 HEALTH SERVICES INSURANCE PLAN
TRI-STATE JOINT FUND
TRUCKING EMPLOYEES OF NORTH JERSEY WELFARE FUND, INC.

Name
TRUSTMARK SERVICES COMPANY
TRUSTMARK SERVICES COMPANY (SAKSOFT INC.)
U. A. LOCAL NO. 447 PIPE TRADES HEALTH AND WELFARE PLAN
U.F.C.W. AND EMPLOYERS KANSAS AND MISSOURI HEALTH AND WELFARE FUND
UFCW & EMPLOYERS BENEFIT TRUST (UEBT) EIN ID: 94-6078804
UFCW 655 WELFARE FUND
UFCW LOCAL 400 AND EMPLOYERS HEALTH AND WELFARE FUND
UFCW NORTHERN CALIFORNIA & DRUG EMPLOYERS HEALTH AND WELFARE TRUST FUND (VALLEY DRUG) EIN ID: 68-0139450
UFCW UNIONS AND EMPLOYERS HEALTH AND WELFARE PLAN OF CENTRAL OHIO BY THE HEARTLAND HEALTH AND WELLNESS FUND, SUCCESSOR IN INTEREST
UMC HEALTH PLAN OPERATIONS
UMTA TRUST
UNION PACIFIC RAILROAD EMPLOYEES HEALTH SYSTEM
UNITED FOOD & COMMERCIAL WORKERS UNION LOCAL 1546 HEALTH & WELFARE FUND
UNITED FOOD AND COMMERCIAL WORKERS UNION AND EMPLOYERS MIDWEST BENEFITS FUND
UNITED FOOD AND COMMERCIAL WORKERS UNION AND FOOD EMPLOYERS BENEFIT FUND
UNITED FOOD AND COMMERCIAL WORKERS UNIONS AND EMPLOYERS CALUMET REGION INSURANCE FUND
UPSTATE NEW YORK ENGINEERS HEALTH FUND
VOLUSIA HEALTH VENTURES INC
WABASH MEMORIAL HOSPITAL ASSOCIATION HEALTH AND WELFARE PLAN
WELLMARK INC.
WELLSPAN HEALTH CAFETERIA PLAN
WELTMAN, WEINBERG REIS CO., LPA
WEST VIRGINIA LABORERS TRUST FUND
WESTERN & SOUTHERN FINANCIAL GROUP FLEXIBLE BENEFITS PLAN
WESTERN GROWERS ASSURANCE TRUST
WISCONSIN ELECTRICAL EMPLOYEES HEALTH AND WELFARE PLAN
WRITERS GUILD - INDUSTRY HEALTH FUND
YALE HEALTH PLAN