March 15, 2017

{ALTPAYEENAME}

{x istrAlternatePayeeAddressL1}

{x istrAlternatePayeeAddressL2}

{x if IsUSA = 1}

{istrAlternatePayeeCity}, {istrAlternatePayeeState} {istrAltenatePayeeZip}

{x else}

{istrAltenatePayeeForeignPostal} {istrAlternatePayeeCity}

{x istrAltenatePayeeCountry}

{endif}

**Re: QDRO IAP Benefit –** {stdMbrFullNameInProperCase}

Dear Ms. {altlast}:{prefix}

Enclosed is information regarding your benefits under the Motion Picture Industry Individual Account Plan (the “IAP”) that you are entitled to under the terms of your Qualified Domestic Relations Order (QDRO).

Under the terms of your QDRO, you were awarded a portion of the Participant’s Balance under the IAP. Your estimated QDRO IAP benefit is {IAP}, and your estimated Payment Date is July 1, 2016.

**Documents Required**

These legal documents must be submitted before your benefit payment can be processed. No benefits will be payable until these documents are received.

* Verification of Tax ID: Acceptable documents include a clear photocopy of your Social Security card or Medicare card.
* Proof of age: Acceptable documents include a clear photocopy of your birth certificate, passport, military discharge papers, and residency card or naturalization certificate. Driver license and state identification are NOT acceptable.

**Authorized Signatures**

As with any legal documents, it is very important that you read and understand your benefit options before signing any retirement documents.

**IAP Benefits Payout Process**

You may receive the current IAP balance as of the last allocation made under the IAP. However, a certain percentage may be withheld if the IAP experienced a negative allocation in the prior quarter and/or year. The percentage will be determined by the plans, based on the expected investment return for the prior quarter and/or year, and will be uniform for every Participant for that Plan Year. After allocations for the prior quarter and/or year are completed, you will receive the remainder of the balance, if any, in the same benefit payment method as your initial payment.

{x if TAX = Y}

**Rollover and Taxes:**

If you elect a lump sum and your IAP balance is equal to or greater than $200, it is subject to a mandatory 20% Federal tax withholding, unless you roll it over into a qualified IRA. You must complete the enclosed Recipient’s Consent to Distribution form to process the lump sum benefit as a rollover.

{x endif}

***Please refer to the enclosed IRS Notice - Special Tax Notice Regarding Plan Payments (Pink) - for more detailed rules regarding your distribution.***

**Benefit Payment Method:**

Once the IAP receives the required documents, the payment of your IAP balance will generally be processed in two to three weeks. If you elect a rollover of your distribution, your IAP check can be mailed to you or your IRA institution via first-class mail.

**If the IAP does not receive your completed Recipient’s Consent to Distribution form by July 1, 2016, a check for your IAP balance, minus the mandatory 20% Federal tax withholding, will automatically be issued to you provided the plans have received your required documents.**

If you have any questions, please contact the plans’ Participant Services Center by email at service@mpiphp.org or by telephone at (855) ASK-4MPI between 8 a.m. and 5 p.m. Pacific Time, Monday through Friday.

Sincerely,

{stdLoggedInUserFullName}

Retirement Benefits

See your Summary Plan Description for additional information about the plans. Benefits are subject to final verification, review and adjustment. If applicable, these amounts may be subject to change in accordance with any divorce or Qualified Domestic Relations Order (QDRO), which may or may not be on file. In the event of any inconsistency between any communications and the provisions of the plans, the actual provisions of the plans shall govern.