MOTION PICTURE INDUSTRY PENSION AND HEALTH PLANS RESOLUTION REGARDING

MPI PLANS AS HOME PLAN

WHEREAS, the Directors desire to permit side agreements that provide for contributions that would normally be due the other pension and health plans (the "Away Plans") to be remitted instead to the Motion Picture Industry Pension and Health Plans (the "MPI Plans"); and

WHEREAS, in the best interests of the MPI Plans and its Participants, the Directors desire to establish certain approval criteria with regard to such Away Plans;

NOW, THEREFORE, effective April 1, 2006, it is resolved as follows:

- 1. Sideletters that provide that contributions by an employer on behalf of an employee that would normally be due the Away Plans will instead be made to the MPI Plans will be considered for approval by the Legal Committee pursuant to the following guidelines:
 - a. The Away Plans must be IATSE plans in which the employee would otherwise participate and which have a reciprocal agreement with the MPI Plans which allows contributions to be made pursuant to this resolution.
 - b. The sideletter will apply only to employee(s) in such circumstances and not to an entire crew, or significant portion thereof.
 - c. The sideletter must specify the name of the employer, the production company, and the production on which the employee is employed and for which contributions will be remitted to the MPI Plans.
 - d. The sideletter must provide that:
 - i. contributions to the MPI Plans are made at the rates set forth in the respective MPI Plans that apply to employees covered by the Producer-IATSE Basic Agreement; and
 - ii. contributions are made for each work hour guaranteed employee by such employer or each hour worked by employee for such employer under the terms of the applicable collective bargaining agreement, whichever is greater, including straight time and overtime hours on any day worked; and
 - iii. contributions are due to the MPI Plans from the first day the employee performs covered work on the specified production through and including the last such day, including pre-and post-production covered work; and
 - iv. the compensation-based portion of the contribution to the Individual Account Plan will be based upon the scale minimum rate for the employee's classification set forth in the applicable West Coast Studio Local Agreement.
 - e. The sideletter must establish that the provisions contained therein are limited to hourly and compensation-based contributions only and that participation of employee in the MPI Plans will be ignored for purposes of employer's obligations, if any, with respect to the Post '60 and Supplemental Markets provisions. Notwithstanding the foregoing, neither the execution, acceptance nor approval of the sideletter shall release the Employer from any obligations with respect to Supplemental Markets or Post '60s payments, in the event it is later determined by the MPI Plans that the employment to be covered under the sideletter was under a collective bargaining agreement requiring such payments.

- f. The sideletter must relate to all three MPI Plans.
- g. The sideletter, in a form attached hereto as Exhibit I, must be executed by the:
 - i. Employer, and
 - ii. Employee, and
 - iii. IATSE
- 2. The employer must meet the following requirements:
 - i. be signatory to a collective bargaining agreement requiring contributions to the Away Plan,
 - ii. submit a properly executed, full copy of the applicable collective bargaining agreement,
 - iii. be a party to the MPI Plans and executed a Trust Acceptance, in addition to any other documents the MPI Plans may require.
- 3. The Away Local will be considered a Union party to the MPI Plans solely for the limited purpose of this Resolution. The Away Local must be located within the United States.
- 4. In addition to the foregoing, Employee(s) covered by such sideletter must meet the following conditions:
 - a. The Employee must be employed in a classification covered by the IATSE Basic Agreement, the Local 52 Majors Agreement or the Local 161 Majors Agreement;
 - b. It shall be the Employee's responsibility, sufficiently in advance of the date on which the Employer must first make pension, health and IAP contributions on behalf of the Employee, to:
 - (1) provide to the Employer sufficient and appropriate evidence that the Employee is 100% vested in the Motion Picture Industry Pension Plan; and
 - (2) complete and return to the Employer a document in the form of Exhibit I attached hereto, "Standard Sideletter Regarding MPI Plans Participation and IAP Percent Contribution Election Form," which is signed by the Employee;
 - c. Participate in only the Motion Picture Industry Plans during the course of the production to which the sideletter applies; and
 - d. The employee must not be a Controlling Employee of the Employer as that term is defined in the MPI Plans.
 - e. The employee must provide a signed, written statement setting forth his or her address, attesting that it is his or her principal residence and further attesting that he or she was not hired in Los Angeles County, California. Intentionally providing false information may result in your loss of benefits and recoupment of any money spent on your behalf by the MPIPHP. Intentionally providing false information may also impact your ability to participate in the Plans in the future.

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EXHIBIT I

STANDARD SIDELETTER REGARDING

MPI PLANS PARTICIPATION AND IAP PERCENT CONTRIBUTION ELECTION FORM

The parties below acknowledge and agree that, in accordance with the terms and conditions of the Resolution Regarding MPI Plans As Home Plans (the "Resolution"), attached and incorporated by reference herein, the undersigned Employee will participate in the Motion Picture Industry Health Plan (both the Active Fund and the Retiree Fund), Motion Picture Industry Pension Plan and Motion Picture Industry Individual Account Plan (collectively, MPIPHP), and will not participate in the Away Plans with respect to the undersigned Employer's employment of Employee ("Applicable Employment") on the following production for the following production company:

"		,
	Name of Production	
	Production Company	
	Production City, State	
Pa	ayroll Company (if applicable)	

The parties agree that the Employer will contribute to the MPIPHP at the rates in effect on the effective date of this sideletter under the Producer-IATSE Basic Agreement for each work hour guaranteed employee by such employer or each hour worked by employee for such employer, whichever is greater, under the terms of the applicable collective bargaining agreement, including straight time and overtime hours on any day worked. Upon notice by the Employer to the MPI Plans and the Away Plans, which shall be sent prior to the first date on which contributions are due under the rules of the Trust for the Employee's employment, the Employer will not be required to make contributions to the Away Plans for the Applicable Employment.

The parties agree that the Employer will make contributions <u>only</u> to the MPIPHP on behalf of the Employee during the duration of the Employee's employment on the aforementioned production and will commence making contributions from the first hour worked on that production through the last hour worked or guaranteed, including pre- and post-production covered work.

The parties acknowledge that the provisions of this Standard Sideletter are limited to hourly and compensation-based contributions (if any) only and that participation of employee in the MPI Plans will be ignored for purposes of employer's obligations, if any, with respect to the Post '60 and Supplemental Markets provisions. Notwithstanding the foregoing, neither the execution, acceptance nor approval of this sideletter shall release the Employer from any obligations with respect to the Supplemental Markets or Post '60s payments, in the event that it is later determined by the MPI Plans that the "Applicable Employment" was under a collective bargaining agreement requiring such payments.

The Employee hereby represents that at the time this sideletter is executed, the Employee is 100% vested in the Motion Picture Industry Pension Plan.

The Employer and the Away Local acknowledge that they will be considered Employer and Union parties, respectively, to the MPI Plans. In order for this Sideletter to be effective, the Away Local must be located in the United States. In addition, the Employer must be a party to the MPI Plans and have executed and submitted to the MPI Plans a Trust Acceptance document and any other documents required by the MPI Plans.

In addition to making hourly-based contributions to the Individual Account Plan ("IAP"), the Employer will make compensation-based contributions to the IAP based upon the scale minimum rate for the employee's classification set forth in the applicable West Coast Studio Local Agreement.

The parties understand that it is the Employer's responsibility to send a copy of this sideletter and the applicable collective bargaining agreement to the Motion Picture Industry Pension and Health Plans at the address below and to the Away Plans in advance of contributions being made. <u>Failure to do so will nullify the redirection and contributions will instead be remitted to the Away Plans.</u>

The parties understand that before any contributions are made on the Employee's behalf to the Home Plans, the Employee must: (i) provide sufficient and appropriate evidence to his Employer that the Employee is 100% vested in the Motion Picture Industry Pension Plan; and (ii) ensure that this document with original signatures is submitted to the Employer.

EMPLOYEE WAIVER: EMPLOYEE MUST INITIAL HERE: _____ Employee agrees he or she is voluntarily and irrevocably electing to participate in MPIPHP and waiving his or her right to participate in the Away Plans for all Applicable Employment. Employee understands that Employee will earn no benefits or contributions, eligibility, credited hours or any other credits (including without limitation retiree health credits) under the Away Plans for the Applicable Employment. Employee further acknowledges that Employee has had an opportunity to review the various summary plan descriptions of MPIPHP and Away Plans.

The Employee is responsible for obtaining the following signatures. No contributions will be accepted by the MPI Plans unless the Employer receives all appropriate documentation with appropriate signatures from the Employee sufficiently in advance of the date on which the Employer must first make pension, health and IAP contributions on behalf of the Employee and until this document is received by the MPI Plans.

Employee attests that the address listed below is the address of his or her principal residence and further attests that he or she was not hired in Los Angeles County, California. Employee acknowledges and understands that intentionally providing false information may result in loss of his or her benefits and recoupment of any money spent on his or her behalf by the MPIPHP. Employee further acknowledges and understands that intentionally providing false information may also impact Employee's ability to participate in the Plans in the future.

Employee Information		
Name (please print):	SSN:	MPI Local:
Signature:	Date:	
Address:	Email:	
	Phone:	
	Production Title:	

Employer Information		
Contact (please print):	Signature:	Phone:
Title:	Date:	
Employer Name:		
Employer Address:	Email:	
IATSE		T NO
Name (please print):	Signature:	Phone:
Title:	Date:	
Address:		
		Email:
Production Title: "		

Copies of this document must be submitted to both the Away Plan and to:

Motion Picture Industry Pension and Health Plans P.O. Box 1999 Studio City, CA 91614-0999 Attention: <u>Home Plan</u>