New York City District Council of Carpenters

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SUMMARY OF MATERIAL MODIFICATIONS TO THE NEW YORK CITY DISTRICT COUNCIL OF CARPENTERS PENSION PLAN (AMENDED AND RESTATED EFFECTIVE JANUARY 1, 2010)

To: All Pension Plan Participants

From: Board of Trustees

Date: January 2015

Re: Definition of Spouse

As you may recall, on June 26, 2013, the United States Supreme Court held that a section of a federal law known as the Defense of Marriage Act ("DOMA") that defined marriage as an opposite sex union, regardless of state law, was unconstitutional. Although the New York City District Council of Carpenters Pension Plan (the "Plan") did not previously incorporate the now illegal provisions of DOMA, the Board of Trustees has adopted a clarifying amendment, effective June 26, 2013, to expressly provide that if you were married in a state or other jurisdiction that allows same-sex marriages, you will be treated as a married participant under the Plan for all purposes, even if you now live in a jurisdiction that does not recognize same sex marriages. This is referred to as the "place of celebration" rule.

If you have any questions, please call the Fund Office.

