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KATHY JELLISON, CHAIR

CANDICE V. CROUTHAMEL, ADMINISTRATOR

January 21, 2011

Dear Participant:

I am writing to inform you about a change to the Bucks County Retiree Health Reimbursement Arrangement which will affect the reimbursement of medical expenses to you under that Plan. The Plan's Trustees were required to make this change by the new health care law.

Beginning January 1, 2011, over-the-counter medicines and drugs will not be eligible for reimbursement under the Retiree Plan unless you have a prescription for that medicine or drug from your physician. If you wish to be reimbursed from the Plan for the purchase of an over-the-counter medicine or drug (for example, Claritin), you will have to obtain a prescription for that medicine or drug from your physician. This new rule, however, does not apply to insulin, which can still be reimbursed from your Plan account without a prescription.

Under this new rule, in order to obtain reimbursement under the Plan for any medicine or drug, you will have to provide either a copy of the prescription along with the receipt showing the date of the sale and the amount of the charge, or a receipt from the pharmacy that identifies the name of the purchaser (or the name of the person for whom the prescription applies), the date and amount of the purchase and an Rx number.

This new rule applies to medicines and drugs purchased on or after January 1, 2011.

Enclosed is a revised Summary for the Bucks County Retiree Health Reimbursement Arrangement. Sections 6 and 9 of the Summary have been revised to reflect this new rule.

If you have any questions regarding this change, please call the Fund office at 888-243-1524. Sincerely,

Candice Crouthamel

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Fund Administrator

Enclosure