MERCER

Mercer Administration
A Service of Seabury & Smith, Inc.
P.O. Box 4543, Iowa City, IA 52244
2610 Northgate Drive
Iowa City, IA 52245
877-372-3757
www.mercerHR.com

Employee Name Address City ST Zip

ENROLLED DEPENDENTS

(Dependents as listed on ABX medical coverage as of 6/23/2006 unless removed during amnesty period)

Each audited employee is required to respond and provide proof of dependent status as outlined for all dependent(s) listed below. **Proof of dependent status and this form must be postmarked no later than 10/2/2006**, otherwise coverage will be terminated for the dependents listed below. If you have a question about this letter or requirements for eligible dependents, please contact Customer Service at 877-372-3757.

Employee: Employee Name

Employee #: EE#

Plan: ABX Air Health Plan

DEPENDENT'S NAME	SSN (Last Four Digits)	<u>DOB</u>	DISABLED	REMOVE FROM COVERAGE

Please mail documentation and this form to the address listed below:

Mercer Administration ABX Air Dependent Eligibility Audit PO Box 4543 Iowa City, IA 52244-4543

THIS FORM AND ALL DOCUMENTATION VERIFYING DEPENDENT ELIGIBILITY MUST BE POSTMARKED BY OCTOBER 2, 2006.

→ You must return this form with Proof of Eligibility postmarked by Oct. 2, 2006. ←

September 18, 2006

Re: VERIFICATION OF DEPENDENT ELIGIBILITY REMINDER

Enclosed is a copy of your Enrolled Dependents sheet and the acceptable forms of proof letter that was sent on August 14th. As of September 15, documentation verifying proof of dependent eligibility has not been received. Each audited employee is required to respond and provide proof of dependent status as outlined on the following page for all dependent(s) listed on the Enrolled Dependents Sheet. Proof of dependent status must be postmarked no later than October 2, 2006; otherwise coverage will be terminated for the dependent(s) listed on the Enrolled Dependents Sheet.

Any ineligible individuals that you remove from coverage will no longer be entitled to any benefits under ABX Air's Health Plan. If you have any questions, if there is any uncertainty regarding the definition of an eligible dependent under ABX Air's Health Plan, or if you require additional information regarding those individuals you have identified as eligible, please see the enclosed definition of eligible dependents on the following page or contact Customer Service at 877-372-3757.

Please submit the Enrolled Dependents sheet and all documentation verifying eligibility to:

Mercer Administration ABX Air Dependent Audit Verification PO Box 4543 Iowa City, IA 52244-4543

Thank you for your prompt attention. If you have any questions, please contact Customer Service at 877-372-3757.

Sincerely,

Mercer Administration

Definition of Eligible Dependents

Under the terms of the ABX Air health benefits program, an eligible employee may list for enrollment:

- ♦ Legal spouse.
- Unmarried children under age 19, including your natural children, legally adopted children, children placed for adoption, stepchildren residing with you and any other children supported solely by you and permanently residing with you, provided you are their legal guardian or you claim the children as dependents for federal income tax purposes.
- Unmarried children from age 19 until age 23 who are registered students in full time attendance at an accredited university or similar institution of learning and who are dependent on you for support and for whom you are entitled to an income tax exemption.
- Unmarried child who is incapable of self-sustaining employment by reason of developmental disability or physical handicap, provided such child was covered under this Plan at the time of disability and immediately prior to his or her 19th birthday (23rd if a student).

Acceptable Forms of Proof

The following will be considered appropriate documentation to provide proof of dependent status:

- ♦ Spouse
 - Copy of legal marriage certificate (state or county document or a church certificate will be acceptable)
 - Affidavit of common law marriage in states where legal (please call Mercer to receive copy of required affidavit form)
 - Copy of Federal tax return papers indicating spouse (can black out financial information, but spouse name and employee signature must be visible)
- ♦ Unmarried natural or adopted children under age 19
 - Copy of county/state issued or a hospital birth certificate if it contains employee's name
 - Copy of legal adoption paperwork
 - Qualified Medical Child Support Order (QMCSO) You may not remove child, even if amnesty letter indicated removal
 - Copy of Federal tax return papers indicating dependents (can black out financial information, but dependent name(s) and employee signature must be visible)
- ♦ Unmarried stepchildren and/or any other children under age 19
 - Copy of legal guardianship paperwork issued by the courts
 - Federal tax return papers indicating dependents (can black out financial information, but dependent name(s) and employee signature must be visible) plus documentation from school, daycare, or pediatrician stating the child lives in the employee's home or affidavit declaring residency (please call Mercer to receive copy of required affidavit form)
- Unmarried child (natural, adopted, stepchildren, or other) from age 19 to 23
 - Proof of dependent child status as listed in sections above, PLUS official university/college documentation that indicates full-time student status in Summer 2006 or Fall 2006
- ♦ Disabled child over age 19
 - Proof of dependent child status as listed above, PLUS documentation from Social Security or Physician

This list is not all-inclusive. Other forms of proof may be acceptable depending upon the situation. If you are unable to provide proof from this list, please contact us at 877-372-3757 for further assistance.