UNITE HERE Local 25 and Hotel Association Of Washington, D.C.
Group Legal Services Fund

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DRAFT

MINUTES OF THE MEETING
OF THE BOARD OF TRUSTEES OF
UNITE HERE LOCAL 25 AND HOTEL ASSOCIATION OF WASHINGTON, D.C.
GROUP LEGAL SERVICES FUND
HELD ON DECEMBER 10, 2013
VIA TELE-CONFERENCE

The following Trustees were present:

UNION TRUSTEES	EMPLOYER TRUSTEES
John Boardman - Chairman	Solomon Keene - Secretary-Treasurer
Stephanie Steer	Steve Smith
Linda Martin	Joel Manion

Also present were:

Anne Mayerson - Bredhoff & Kaiser, PLLC
Fredric Singerman - Seyfarth Shaw, LLP.
Anne-Marie Sims - Associated Administrators, LLC
Dawn Welch – Associated Administrators, LLC

I. CALL TO ORDER

A quorum being present, Chairman Boardman called the meeting to order.

II. MINUTES

Board Meeting, September 4, 2013

Ms. Sims reported that she had received no further comments on the draft of the subject minutes which had been circulated prior to this meeting.

On Motion made and seconded, the Trustees approved the following resolution:

> **RESOLVED that the minutes of the Board meeting held September 4, 2013 are approved.**

III. INVOICES

Ms. Sims presented a list of invoices dated December 10, 2013. It was noted that there were no additions, deletions or changes to the list.

On Motion made and seconded, the Trustees approved the following resolution:

> **RESOLVED that the invoices set forth in the list dated December 10, 2013 are approved for payment.**

IV. AUDITOR REPORT

Financial Statements for Years Ended December 31, 2012 and 2011

Mr. Geiman of Novak | Francella, LLC ("Novak") distributed copies of the Financial Statements for years ended December 31, 2012 and 2011, a copy of which is attached to and made a part of these minutes as Exhibit A. He confirmed that the financial statements, in Novak's opinion, present fairly, in all material respects, the financial status of the Fund. Mr. Geiman then reviewed the audit report in detail. Mr. Geiman reported that the Forms 990 and 5500 would be filed under extension

V. PAYROLL AUDIT COLLECTIONS REPORT

Ms. Sims referred to the Payroll Audit Collections Report dated December 6, 2013 included in the meeting book. A copy of the report is attached to and made a part of the minutes as Exhibit B. Ms. Sims reviewed the report which confirmed the results to date of the collection of payroll audit deficiencies after receipt of the audits from Calibre and before referral of unpaid billed deficiencies to the Fund's Collection Counsel.

VI. COLLECTION COUNSEL REPORT

Ms. Sims reported that Mr. Dan Katz and Ms. Ellen Ranzman were unable to attend the meeting, but that there were no collection matters requiring Board action.

VII. CO-COUNSEL REPORT

A. Internal Revenue Service Ruling 2013-17

Ms. Mayerson reported that on August 29, 2013, the U.S. Department of Treasury and the Internal Revenue Service issued Revenue Ruling 2013-17 announcing that the IRS will recognize "all legal same-sex marriages…for federal tax purposes." The IRS determined that a couple would be considered "married" for federal tax purposes if their marriage certificate was issued by a domestic or foreign jurisdiction having the legal authority to sanction marriages. Co-Counsel reported that no Plan amendments were necessary to comply with this ruling since the current Plan does not specifically define the term "spouse" to mean opposite-sex spouse only.

B. UNITE HERE Local 23

Ms. Mayerson reported that the Plan currently has a bargaining relationship with UNITE HERE Local 23 that allows them to continue to contribute to the Plan. She said a number of the Collective Bargaining Agreements for food services employers who participate in the Plan were previously transferred to UNITE HERE Local 23. Ms. Mayerson reported that the Trust Agreement will need to be amended to permit their continued participation in the Plan. She explained that these employers would be grandfathered to allow for their continued participation in the plan until such time that they can negotiate benefits elsewhere.

After considerable discussion, on Motion made and seconded, the Trustees approved the following resolution:

RESOLVED to permit employers that were previously required to contribute to the Fund under collective bargaining agreements with UNITE HERE Local 25 and are now required to contribute to the Fund under collective bargaining agreements with UNITE HERE Local 23 to continue to participate in the Fund, provided that they enter into a Participation Agreement acceptable to the Trustees as soon as administratively practicable.

Co-Counsel reported that there were no further legal matters requiring Board action at this time.

VIII. PROVIDER REPORT

Third Quarter 2013 Utilization Report

Ms. Sims reviewed the Third Quarter 2013 Utilization Report as provided by Mr. Paul Regan of Regan Associates, Chartered contained in the meeting booklet. A copy of the subject report is attached to and made a part of these minutes as Exhibit C.

IX. ADMINISTRATIVE MANAGER'S REPORT

Second Quarter 2013

Ms. Sims presented and reviewed the Second Quarter 2013 Administrative Manager's Report, a copy of which is attached to and made a part of these minutes as Exhibit D.

X. NEXT MEETING DATE AND LOCATION

The Trustees will schedule the next regular Board meeting at a later date.

XI. ADJOURNMENT

There being no further business, the meeting was adjourned.

Respectfully submitted,
Solomon Keene
Secretary-Treasurer

AMS/klw
(Org. 12-15-13)

Attachments:
Exhibit A: Financial Statements for Years Ended December 31, 2012 and 2011
Exhibit B: Associated Administrators, LLC: Payroll Audit Collections Report dated December 6, 2013
Exhibit C: Regan Associates, Chartered: Third Quarter 2013 Utilization Report
Exhibit D: Associated Administrators, LLC: Second Quarter 2013 Administrative Manager's Report