

**IF YOUR GROUP HEALTH PLAN
IS SUBJECT TO COBRA,
THE AMERICAN RECOVERY AND
REINVESTMENT ACT OF 2009
(ARRA) MAY IMPACT YOU**

There are new COBRA notice requirements that apply if any individual under your plan had a COBRA qualifying event on or after September 1, 2008. There are also additional COBRA election opportunities for certain individuals with qualifying events from September 1, 2008 through February 16, 2009.

For more information on the COBRA provisions and notice requirements under ARRA, contact the U.S. Department of Labor's Employee Benefits Security Administration at:

1-866-444-3272

or visit

www.dol.gov/COBRA

For more information on the tax provisions of ARRA contact the IRS at:

www.irs.gov