

CITY OF MINNEAPOLIS

And

**POLICE OFFICERS FEDERATION
OF MINNEAPOLIS
(Police Officers Unit)**

**LETTER OF AGREEMENT
Amending 2012-2013 and 2014 Health Care Insurance**

WHEREAS, the City of Minneapolis (hereinafter "Employer") and Police Officers Federation of Minneapolis (hereinafter "Union") are parties to a Collective Bargaining Agreement that is currently in force; and

WHEREAS, the Parties previously entered into Letters of Agreement for the purposed of providing quality health care at an affordable cost for the protection of employees for the period from January 1, 2012 through December 31, 2013 (the "2012 - 2013 Health LOA" and for the period January 1, 2014 through December 31, 2014 (the "2014 Health LOA");

WHEREAS, the Employer and the Union have agreed to amend the 2012 - 2013 Health LOA and the 2014 Health LOA to ensure that the City of Minneapolis Health Reimbursement Arrangement (the "Plan") complies with certain provisions of the Patient Protection and Affordable Care Act.

NOW, THEREFORE IT IS HEREBY AGREED AS FOLLOWS:

1. The second paragraph of Section 9 of the 2012 - 2013 Health LOA shall be amended to read as follows

In the event of a forfeiture required pursuant to 5.8 (a) of the Plan, following the death of a member who has no surviving spouse or qualified dependents, the amount forfeited shall be allocated to reduce future claims administration and Plan administrative expenses paid by the Employer.

2. The third and final paragraph of Section 9 of the 2014 Health LOA shall be amended to read as follows

In the event of a forfeiture required pursuant to 5.8 (a) of the Plan, following the death of a member who has no surviving spouse or qualified dependents, the amount forfeited shall be allocated to reduce future claims administration and Plan administrative expenses paid by the Employer.

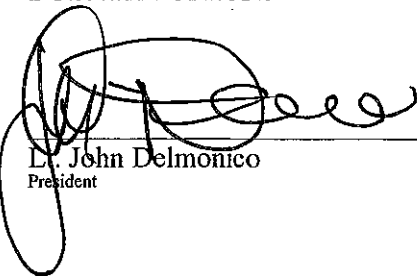
FOR THE CITY OF MINNEAPOLIS:

FOR THE UNION:



Timothy O. Giles
Director, Employee Services

2/14/14
Date



L. John Delmonico
President

2/10/14
Date