

June 6, 2012

Webster Presbyterian Church  
Attn: Clerk/Business Administrator  
201 W Nasa Pkwy  
Webster, TX 77598-5310

Dear Clerk/Business Administrator:

As announced in March 2012, the Board of Pensions, in response to an urging from the 219th General Assembly (2010), amended the Benefits Plan to extend spousal and child benefits to plan members' qualified domestic partners, effective January 1, 2013. The General Assembly also urged that the Board design a relief of conscience mechanism. However, after consideration and study, the Board concluded that more time would be required to design this mechanism because simply replicating the current relief of conscience process for abortion-related expenses under the Benefits Plan, where dues streams are separated, would not provide an effective solution in this situation.

To design an effective mechanism, the Board of Pensions will need more information. To that end, the cost of covering the newly enrolled dependents will have to be monitored. When enrollment for these dependents begins in the fall, for example, the Board will begin to get an idea of how many qualified domestic partners and children will be covered by the Benefits Plan.

As a first step in the process of developing a relief of conscience program, the Board of Pensions is providing the opportunity for churches and other employing organizations to formally declare their objection to extending benefits to qualified domestic partners and their children. Not only will this allow congregations and other employing organizations to officially record their objection, it will help the Board estimate how many congregations and other employing organizations would apply for relief of conscience.

Knowing the enrollment data and the number of employers who would seek relief will assist the Board in anticipating the potential effects on the Benefits Plan and in determining the next steps in the design of an effective mechanism to relieve the consciences of those who object to the coverage of same-gender partners under the Benefits Plan.

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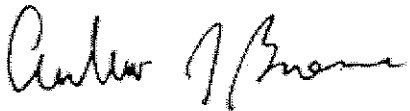
The process for recording an objection is available immediately and requires that particular steps are taken and recorded and that the record of those actions be provided to the Corporate Secretary of the Board of Pensions:

- The session (or, in the case of another type of employing organization, the appropriate governing body, such as a Board of Directors) must approve a formal resolution recording its objection to the Benefits Plan providing coverage for same-gender partners and their children.
- A copy of the resolution, signed by the Clerk of Session and Moderator (or authorized representative of the employing organization's governing body), and any supporting documentation, such as meeting minutes, must be mailed to:

Andrew Browne, Vice President and Corporate Secretary  
The Board of Pensions of the Presbyterian Church (U.S.A.)  
2000 Market Street  
Philadelphia, PA 19103-3298

The Board of Pensions continues to take seriously the General Assembly's urging to design a mechanism to relieve the conscience of those for whom this coverage creates a moral dilemma. Once the Board has enrollment and claims experience with the newly enrolled population, it will be able to take steps to design such an effective mechanism.

Sincerely,



Andrew Browne  
Vice President and Corporate Secretary  
The Board of Pensions of the Presbyterian Church (U.S.A.)