SUMMARY ANNUAL REPORT FOR INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL 399 HEALTH REIMBURSEMENT ACCOUNT PLAN

This is a summary of the annual report for International Union of Operating Engineers Local 399 Health Reimbursement Account Plan, EIN 47-1259234, for the year ended May 31, 2017. The annual report has been filed with the Employee Benefit Security Administration, as required under the Employee Retirement Income Security Act of 1974 (ERISA).

Basic Financial Statement

The value of plan assets, after subtracting liabilities of the plan was \$1,913,614 as of May 31, 2017 compared to \$755,449 as of June 1, 2016. During the plan year, the plan experienced an increase in its net assets of \$1,158,165. During the plan year, the plan had total income of \$1,196,358 including (but not limited to) employer contributions of \$1,194,266 and income from investments of \$2,092.

Plan expenses were \$38,193. These expenses included \$34,193 in administrative expenses and \$4,000 in benefits paid to participants and beneficiaries.

Your Rights to Additional Information

You have the right to receive a copy of the full annual report, or any part thereof, upon request. The items listed below are included in that report:

an accountant's report;

financial information and information on payments to service providers;

assets held for investment; and

transactions in excess of 5 percent of plan assets.

To obtain a copy of the full annual report, or any part thereof, write or call Ms. Carrie Gath, who is the plan administrator, at 2260 South Grove Street, Chicago, IL 60616; (312) 372-9870. The charge to cover copying costs will be \$3.50 for the full annual report or \$.25 per page for any part thereof. You also have the right to receive from the plan administrator, on request and at no charge, a statement of the assets and liabilities of the plan and accompanying notes or a statement of income and expenses of the plan and accompanying notes, or both. If you request a copy of the full annual report from the plan administrator, these two statements and accompanying notes will be included as part of that report. The charge to cover the copying costs given above does not include a charge for the copying of these portions of the report because these portions are furnished without charge.

You also have the legally protected right to examine the annual report at the main office of the plan at 2260 South Grove Street, Chicago, IL 60616 and the U.S. Department of Labor in Washington, D.C., or to obtain a copy from the U.S. Department of Labor upon payment of copying costs. Requests to the Department of Labor should be addressed to: Public Disclosure Room, N1513, Employee Benefit Security Administration, U.S. Department of Labor, 200 Constitution Avenue, NW, Washington, D.C. 20210.