

OSCPA GROUP HEALTH PLAN



Trustees of the Oregon Society of Certified Public Accountants Group Health Trust
P.O. Box 4555
Beaverton, Oregon 97076-4555
Telephone: 503-641-7200

SUMMARY MATERIAL MODIFICATIONS TO 2023 SUMMARY PLAN DESCRIPTON - revised

July 27, 2026

Dear Participant or Beneficiary:

Since issuance of the July 1, 2023, Summary Plan Description (“SPD”) for the OSCPA Group Health Plan and the July 27, 2025, Summary of Material Modifications (SMM), which is a summary that supplements the group contract and the summaries of benefits provided by the insurer, certain factual information in the SPD has changed. Those changes are reflected below, with reference to the affected SPD page number. Please keep this summary of material modifications with your SPD and the group contract and summaries of benefits provided by the insurer. More information is available at <https://www.orcpa.org/group-health-programs>. You may also obtain a hard copy by contacting the Plan Administrator.

Section 1. PLAN INFORMATION—Trustees (SPD page 4).

Effective January 1, 2026, the Trustees are as follows:

Geoffrey T. Dougall, Chair *
Dougall Conradie LLC
9400 S.W. Barnes Road, Suite 309
Portland, OR 97225-6658

Patrick Priest, Secretary *
CIS
P.O. Box 1469
Lake Oswego, OR 97035-0469

Darlene E. Boles
Oregon Society of Certified Public
Accountants
10206 S.W. Laurel Street
Beaverton, OR 97005-3209

David A. Buettner
c/o Oregon Society of Certified Public
Accountants
10206 S.W. Laurel Street
Beaverton, OR 97005-3209

James A. Carnegie
Carnegie Accounting LLP
7300 S.W. Hunziker Road, Suite 102
Portland, OR 97223-8205

Patricia A. Labatte
Jack W. Olds & Company LLP
8705 SW Nimbus Ave, Ste. 230
Beaverton, OR 97008-7154

Gary S. Leavitt
Gary S. Leavitt CPA CVA PC
PO Box 520
Gladstone, OR 97027-0320

Kylie M. McClintock **
Cockburn & McClintock LLC
116 SE 2nd St
PO Box 1579
Pendleton, OR 97801-0437

Sherri L.D. McPherson
Oregon Society of Certified Public
Accountants
10206 S.W. Laurel Street
Beaverton, OR 97005-3209

James J. Mullaney, Jr.
Gustafson & Company LLC
5200 S. Macadam Avenue, Suite 470
Portland, OR 97239-3836

Michael N. Stone
Stone Associates CPAs LLC
1 Centerpointe Drive, Suite 103
Lake Oswego, OR 97035-8638

Updates:

- * Effective May 5, 2026, new officers were elected by the Board of Trustees of the OSCPA Group Health Trust. Their positions are provided in this document.
- ** Effective July 8, 2026, new Trustee elected to fill a mid-term Trustee vacancy.

If you have any questions regarding these changes, contact the Plan Administrator at:

Oregon Society of Certified Public Accountants Group Health Trust
10206 SW Laurel Street
Beaverton, OR 97005
503-641-7200 / 800-255-1470

Sincerely,

Trustees of OSCPA Group Health Trust