

To: Eligible Full Time Employees

From: Corporate Human Resources

Re: Adoption Assistance Program

Sinclair, Inc. has adopted an Adoption Assistance Program to help ease the financial burden of those eligible employees of the Employer who are adopting (or who intend to adopt) a child.

The Adoption Assistance Program is designed as a "flexible spending account" program and is similar in design to Health Care Flexible Spending Account and Dependent Care Flexible Spending Account programs with which you may be familiar. Under the Adoption Assistance Program, eligible employees are given the opportunity to elect to have salary reduction contributions credited on a pre-tax basis to an Adoption Assistance Spending Account ("Account"). Those employees who wish to contribute to an Account may then receive cash reimbursements (up to a legally prescribed dollar limit per adoption effort) from this Account on a tax-free basis for qualifying adoption expenses (e.g., adoption fees, court costs, attorney fees).

In order to be eligible to participate in the Adoption Assistance Program, you must be a "benefits eligible" full-time employee of the Sinclair, Inc. In addition, in order to exclude reimbursements under the Program from your income for income tax purposes, you (and your spouse, if you are married) must not earn in excess of an amount established by the IRS.

Please contact your local HR contact if you are interested in learning more about this valuable new benefit for our employees.