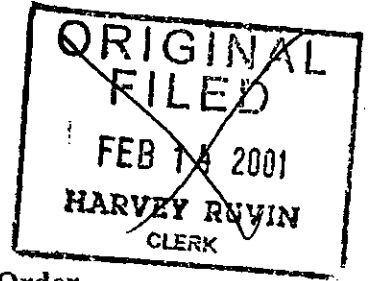


IN THE CIRCUIT COURT FOR MIAMI-DADE COUNTY, FLORIDA

CASE NO. 99-05909 FC19

Thomas C. McCaffrey )  
Petitioner/Husband )  
vs. )  
Jane M. McCaffrey )  
Respondent/Wife )

Qualified  
Domestic  
Relations Order



FILED FOR RECORD  
FEB 14 AM 11:51  
CIRCUIT COURT  
MIAMI-DADE COUNTY, FLA.  
FAMILY #4

**Viacom  
Pension Plan**

WHEREAS, this domestic relations order is intended to be a Qualified Domestic Relations Order ("QDRO") and meet the requirements of Section 414(p) of the Internal Revenue Code of 1986 (as amended) (the "Code") and section 206(d) of the Employee Retirement Income Security Act of 1974 (the "Act") and the regulations thereunder; and

WHEREAS, this QDRO has been issued pursuant to the State of Florida domestic relations law, under Chapter 61 to enforce the rights of the Alternate Payee and;

WHEREAS, this QDRO is a model form provided by the Viacom Pension Plan (the "Plan"), and the Plan has represented, and the Code and Act so provide, that it need not be joined in action as a party for a QDRO to be valid, and

that QDROs based on this model form generally will be honored by the Plan as long as the model form is used without significant modification; and

**THEREFORE**, it is hereby ordered that:

#### **A. DISTRIBUTIONS**

1. The Alternate Payee shall receive, and the trustee and administrator of the Plan are directed to provide and distribute to the Alternate Payee, 50% of the total benefit attributable to the Participant (the "Designated Amount") as of August 31, 2000, plus accrued interest, dividends and/or capital appreciation/depreciation applicable to the Alternate Payee's account allocation.
2. Distribution of the Designated Amount shall be, in accordance with the terms of the Plan, in the form of a straight life annuity, and based on either the lifetime of the Participant or the lifetime of the Alternate Payee. The Alternate Payee shall choose the basis of the annuity at the time of distribution.
3. The Designated Amount shall be paid as promptly as possible after the earlier of (i) the Participant's death or (ii) attainment of the earliest retirement age, (as defined in Code Section 414(p)) unless the Alternate Payee elects to defer commencement of benefits to a later date. Such date shall not be later than the latest date on which the Participant must begin to receive distributions from the Plan.
4. The Alternate Payee shall not have any rights under the Plan with respect to the Designated Amount pursuant to this QDRO other than the right to

receive payment; however, nothing in this QDRO is intended to give, release, or relinquish any rights or power expressly provided to any party by operation of law.

5. Alternate Payee's Designated Amount shall be augmented in the future to reflect any supplemental benefits, plan improvements, and cost of living increases to the extent that Participants who began receiving payments in the month that Alternate Payee began receiving payments receive such post-retirement augmentation.

6. The percentage or amount of benefits not allocated to the Alternate Payee shall belong to Participant and are subject to the Participant's disposition in accordance with the Plan.

#### **B. NOTICE**

1. Alternate Payee's name, current mailing address, social security number and date of birth are:

Jane M. McCaffrey  
1480 Agua Avenue  
Coral Gables, FL 33156  
Social Security Number: 014-42-1544  
Date of Birth: 2/9/56

2. Participant's name, current mailing address, social security number and date of birth are:

Thomas C. McCaffrey  
3 Plymouth Road  
Darien, CT 06820  
Social Security Number: 036-40-7167  
Date of Birth: 3/10/57

3. The Alternate Payee shall keep the Plan's administrator informed of his or her current address and telephone number by writing to the administrator at:

Viacom Inc.  
Retirement Committee  
1515 Broadway – 50<sup>th</sup> Floor  
New York, NY 10036

or to such other address as the administrator may specify in written notice to the Alternate Payee.

4. The Plan administrator shall cause the Alternate Payee to receive any and all copies of any summary plan descriptions, summary annual reports, summaries of material modifications to the Plan, changes in the name and/or address of the Plan trustee or administrator, and other such information as is reasonable and appropriate to keep the Alternate Payee informed of his or her rights as a beneficiary under the Plan.

5. The Alternate Payee shall provide written requests for payment, consents to payment or receipts of payment as the plan administrator may require.

All notices to be given or documents to be sent to the Plan's administrator shall be addressed in accordance with paragraph 3 above. Such communications shall not be deemed given to the Plan unless sent certified mail return receipt requested.

### **C. PRE-RETIREMENT DEATH BENEFITS**

The Alternate Payee shall be considered the surviving spouse for the purposes of receiving any pre-retirement survivor benefits under the Plan to the extent accrued in accordance with item A.1 above. Any pre-retirement survivor benefit payable under the terms of the Plan shall be in the form of a qualified pre-retirement survivor annuity, so long as the Alternate Payee has not commenced to receive benefits under any other provision of this QDRO.

### **D. DEATH OF ALTERNATE PAYEE**

In the event of the death of the Alternate Payee prior to the death of the Participant, all right, title, and interest of the Alternate Payee in and to the Designated Amount shall revert completely to the Participant, and the assigns, heirs, and/or estate of the Alternate Payee shall have no interest whatsoever therein.

## **E. ADDITIONAL PROVISIONS**

1. Except for the interest awarded herein to the Alternate Payee, this QDRO shall have no effect on Participant's remaining or future interest in the Plan.
2. This QDRO shall be incorporated by reference into any final judgment and decree of divorce as if each and every paragraph herein were specifically set forth therein and shall be enforceable by contempt, as well as other available remedies.
3. In the event the Plan is subject to bankruptcy proceedings, is found to have unfunded liabilities or otherwise terminates, the Alternate Payee shall be entitled to the same notification from the Plan as other beneficiaries.
4. In the event the Plan is subject to bankruptcy proceedings, is found to have unfunded liabilities or otherwise terminates, the Alternate Payee shall be entitled to his or her share of any amounts paid by the Pension Benefit Guaranty Corporation or its successor insurer. Payment should be made directly to the Alternate Payee by the insurer or by the Plan, as then current law or regulations may allow. If such direct payment is not permitted, then the Participant or his or her beneficiary shall pay Alternate Payee his or her share of each and every payment received in accordance with Alternate Payee's interests as delineated in the provisions of this QDRO.
5. This QDRO continues to be effective with respect to any successor or transferee plan, including any plan into which the Plan is merged. In the event

of a change of administrator or amendment to the Plan, the Alternate Payee shall receive the same written notification as other beneficiaries.

6. Each party shall, upon receiving a request, perform any act reasonably necessary to carry into effect the terms of this QDRO.

7. In the case of conflict between the terms of the QDRO and the terms of the Plan, the terms of the Plan shall prevail.

8. The Plan's administrator may unilaterally modify any term of the QDRO to the extent necessary to comply with the applicable law. However, should any portion of this order be rendered invalid, illegal, unconstitutional, or otherwise incapable of enforcement, or should any of the procedural matters herein ordered need to be adjusted to accomplish the objectives of this order, the court reserves jurisdiction to make such adjustment in this order as will effect the intent of the parties as manifested herein including the division of the community portion of Alternate Payee's share of the total benefit payable under the Plan.

9. The court retains jurisdiction to make such further orders as appropriate to enforce and clarify the provisions of this QDRO.

10. The court shall have the authority to make any clerical corrections in the language or form of this document as needed to assure the acceptability of this order as a qualified domestic relations order by the administrator of the Plan.

Date: Jan 31 2001

[Signature]  
Petitioner

Date: 2/5/01

[Signature]  
Attorney for Petitioner

Date: 2/7/01

[Signature]  
Respondent

Date: 2/7/01

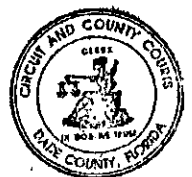
[Signature]  
Attorney for Respondent

[Signature] ORDERED, at Miami, Miami-Dade County, Florida this 13 day of Feb, 2001.

[Signature]  
Circuit Court Judge

cc: Andrew Leinoff, Esq.  
Bette E. Quiat, Esq.

STATE OF FLORIDA, COUNTY OF DADE  
I HEREBY CERTIFY that the foregoing is a true and correct copy of the original on file in this office. FEB 14 2001 AD 20  
HARVEY RUVIN, Clerk of Circuit and County Courts  
Deputy Clerk [Signature]



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