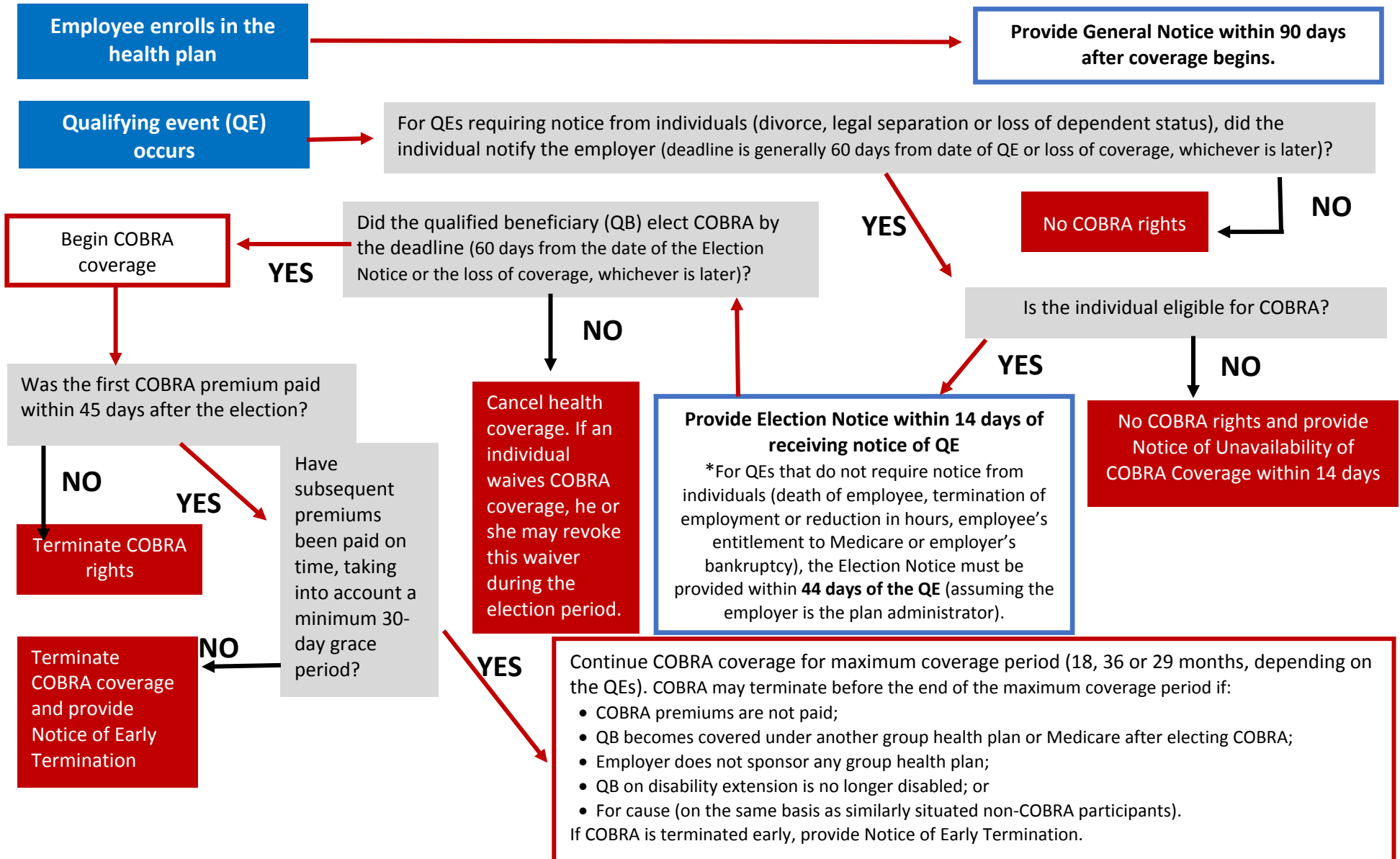


COBRA Administration Flowchart

Provided by: Clarke & Company Benefits, LLC



This chart provides a high-level overview of key steps involved in COBRA administration. It does not provide a comprehensive summary of an employer's COBRA responsibilities. It is not intended to be exhaustive nor should any discussion or opinions be construed as legal advice. Readers should contact legal counsel for legal advice.