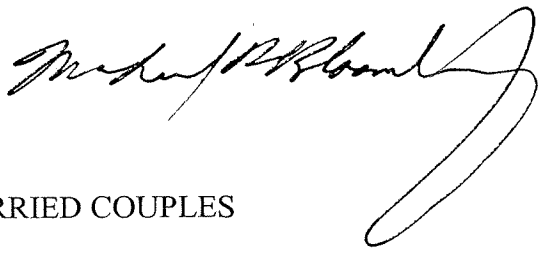




THE CITY OF NEW YORK
OFFICE OF THE MAYOR
NEW YORK, N.Y. 10007

MEMORANDUM

TO: MICHAEL A. CARDOZO
CORPORATION COUNSEL

FROM: MAYOR MICHAEL R. BLOOMBERG 

DATE: OCTOBER 15, 2004

RE: PENSION BENEFITS/SAME-SEX MARRIED COUPLES

I was pleased to read recently the letter from State Comptroller Alan G. Hevesi advising that the New York State and Local Retirement System will recognize same-sex Canadian marriages for purposes of administering benefits available to a surviving spouse of a member, including cost of living adjustments and accidental death benefits.

As you know, it is the general policy of my administration to support initiatives that extend, in a manner consistent with law, the same benefits to same-sex couples that are afforded to opposite-sex couples. In the case of the City's five pension systems that serve employees of the City, the Department of Education, and other public entities, I believe that same-sex couples who either have married or entered into civil unions in jurisdictions where that is legal should be able to receive the same benefits that are provided to couples in opposite-sex marriages. To that end, could you please determine whether the State laws governing the City's pension systems would allow for this and, if so, what actions I need to direct my representatives on the boards of the pension systems to take to ensure that these benefits are offered as soon as possible? Thank you.