

**FINAL
FEBRUARY 2015**

**EAST TENNESSEE TECHNOLOGY PARK
PENSION PLAN FOR GRANDFATHERED EMPLOYEES**

EFFECTIVE APRIL 1, 1998

(Revised and Restated as of January 1, 2015)

**EAST TENNESSEE TECHNOLOGY PARK
PENSION PLAN FOR GRANDFATHERED EMPLOYEES**

EFFECTIVE APRIL 1, 1998

(Revised and Restated as of January 1, 2015)

TABLE OF CONTENTS

EAST TENNESSEE TECHNOLOGY PARK
PENSION PLAN FOR GRANDFATHERED EMPLOYEES

EFFECTIVE APRIL 1, 1998

(Revised and Restated as of January 1, 2015)

| | |
|---|---|
| PREAMBLE | 1 |
| Article I. DEFINITIONS | 2 |
| Section 1.01 – “Accrued Benefit” | 2 |
| Section 1.02 – “Actual Retirement Date” | 2 |
| Section 1.03 – “Actuarial Equivalent” | 2 |
| Section 1.04 – “Actuary” | 2 |
| Section 1.05 – “Adoption Agreement” | 2 |
| Section 1.06 – “Affiliate” | 2 |
| Section 1.07 – “Age” | 3 |
| Section 1.08 – “Annuity Starting Date” | 3 |
| Section 1.09 – “Applicable Election Period” | 3 |
| Section 1.10 – “Asset Transfer Agreement” | 3 |
| Section 1.11 – “ATLC” | 3 |
| Section 1.12 – “Average Monthly Compensation” | 3 |
| Section 1.13 – “Beneficiary” | 4 |
| Section 1.14 – “Benefit Commencement Date” | 4 |
| Section 1.15 – “Board” | 4 |
| Section 1.16 – “Break in Service Period” | 4 |
| Section 1.17 – “Business Month” | 4 |
| Section 1.18 – “Business Year” | 4 |
| Section 1.19 – “Code” | 4 |
| Section 1.20 – “Committee” | 4 |
| Section 1.21 – “Compensation” | 4 |
| Section 1.22 – “Contract” | 6 |
| Section 1.23 – “Contractor” | 6 |
| Section 1.24 – “Covered Employment” | 6 |
| Section 1.25 – “Deferred Vested Retirement Benefit” | 6 |
| Section 1.26 – “Dependent Child” | 7 |
| Section 1.27 – “Dependent Parent” | 7 |
| Section 1.28 – “Determination Date” | 7 |
| Section 1.29 – “Disability” or “Disabled” | 7 |
| Section 1.30 – “DOE” | 7 |
| Section 1.31 – “DOE-ORO” | 7 |
| Section 1.32 – “DOE-PPPO” | 7 |
| Section 1.33 – “Earliest Retirement Age” | 7 |

| | |
|--|----|
| Section 1.34 – “Early Retirement Age” | 7 |
| Section 1.35 – “Early Retirement Benefit” | 7 |
| Section 1.36 – “Effective Date” | 8 |
| Section 1.37 – “Employee” | 8 |
| Section 1.38 – “Employment Commencement Date” | 8 |
| Section 1.39 – “ERISA” | 8 |
| Section 1.40 – “ETTP” | 8 |
| Section 1.41 – “Fund” | 8 |
| Section 1.42 – “Grandfathered Employee” | 8 |
| Section 1.43 – “Hour of Service” | 9 |
| Section 1.44 – “Late Retirement Benefit” | 9 |
| Section 1.45 – “Leased Employee” | 9 |
| Section 1.46 – “Leave of Absence” | 10 |
| Section 1.47 – “Limitation Year” | 10 |
| Section 1.48 – “LM” | 10 |
| Section 1.49 – “LMES Plan” | 10 |
| Section 1.50 – “New Contract” | 10 |
| Section 1.51 – “New Prime Contractor” | 11 |
| Section 1.52 – “New Subcontractor” | 11 |
| Section 1.53 – “NNSA Y-12” | 11 |
| Section 1.54 – “Normal Retirement Age” | 11 |
| Section 1.55 – “Normal Retirement Benefit” | 11 |
| Section 1.56 – “Normal Retirement Date” | 11 |
| Section 1.57 – “Oak Ridge Location” | 11 |
| Section 1.58 – “ORNL” | 11 |
| Section 1.59 – “Other Employer” | 12 |
| Section 1.60 – “Other Employer Plan” | 12 |
| Section 1.61 – “PACE” | 12 |
| Section 1.62 – “Paducah Plant” | 12 |
| Section 1.63 – “Participant” | 12 |
| Section 1.64 – “Participating Employer” | 12 |
| Section 1.65 – “Period of Severance” | 12 |
| Section 1.66 – “Plan” | 13 |
| Section 1.67 – “Plan Year” | 13 |
| Section 1.68 – “Portsmouth Plant” | 13 |
| Section 1.69 – “Qualified Joint and Survivor Annuity” | 13 |
| Section 1.70 – “Qualified Preretirement Survivor Annuity” | 13 |
| Section 1.71 – “Reduced Early Retirement Benefit” | 13 |
| Section 1.72 – “Section 401(a)(17) Limitation” | 13 |
| Section 1.73 – “Section 417(e)(3) Mortality and Interest Rate” | 14 |
| Section 1.74 – “Severance from Service Date” | 14 |
| Section 1.75 – “Social Security Benefit” | 14 |
| Section 1.76 – “Survivor’s Benefit” | 15 |
| Section 1.77 – “Termination of Service” | 15 |

| | | |
|--------------|--|----|
| | Section 1.78 – “Trust” or “Trust Agreement” | 15 |
| | Section 1.79 – “Trustees” | 15 |
| | Section 1.80 – “USEC” | 15 |
| | Section 1.81 – “USEC Plan” | 16 |
| | Section 1.82 – “USERRA” | 16 |
| | Section 1.83 – “Y-12” | 16 |
| | Section 1.84 – “Years of Benefit Service” | 16 |
| | Section 1.85 – “Years of Vesting Service” | 16 |
| | Section 1.86 – Masculine, Feminine, Singular and Plural..... | 17 |
| Article II. | PARTICIPATION IN THE PLAN..... | 18 |
| | Section 2.01 – Participation | 18 |
| | Section 2.02 – Employees Ineligible to Participate..... | 18 |
| Article III. | DISABILITY RETIREMENT BENEFIT | 19 |
| | Section 3.01 – Continued Participation Upon Disability | 19 |
| | Section 3.02 – Calculation of Disability Retirement Benefit | 19 |
| Article IV. | NORMAL RETIREMENT BENEFIT | 20 |
| | Section 4.01 – Eligibility | 20 |
| | Section 4.02 – Amount..... | 20 |
| | Section 4.03 – Benefit Offset | 21 |
| | Section 4.04 – PACE Participants..... | 23 |
| | Section 4.05 – Former Participants in the Portsmouth Plans..... | 24 |
| | Section 4.06 – Ad Hoc Increase in Benefits for Certain Retirees and Surviving Spouses..... | 25 |
| | Section 4.07 – Calculation of Benefits Transferred to the Plan..... | 26 |
| | Section 4.08 – Period of Payment..... | 26 |
| Article V. | LATE RETIREMENT BENEFIT | 27 |
| | Section 5.01 – Eligibility | 27 |
| | Section 5.02 – Amount..... | 27 |
| | Section 5.03 – Period of Payment..... | 27 |
| Article VI. | EARLY RETIREMENT BENEFIT | 28 |
| | Section 6.01 – Eligibility | 28 |
| | Section 6.02 – Amount..... | 29 |
| | Section 6.03 – Period of Payment..... | 29 |
| Article VII. | DEFERRED VESTED RETIREMENT BENEFIT | 30 |
| | Section 7.01 – Eligibility | 30 |
| | Section 7.02 – Amount..... | 30 |
| | Section 7.03 – Period of Payment..... | 31 |
| | Section 7.04 – Death Benefit Coverage After Termination of Service and Prior to Benefit Commencement Date | 31 |
| | Section 7.05 – One-Year Marriage Requirement..... | 31 |
| | Section 7.06 – Death Prior to Accruing Vested Retirement Benefit | 31 |

| | | |
|---------------|---|----|
| Article VIII. | NORMAL AND OPTIONAL FORMS OF BENEFIT..... | 32 |
| | Section 8.01 – Normal Form of Benefit | 32 |
| | Section 8.02 – Optional Forms of Benefit..... | 32 |
| | Section 8.03 – Automatic Option..... | 33 |
| | Section 8.04 – Effective Date of Option Election | 34 |
| | Section 8.05 – Commencement of Benefits | 34 |
| | Section 8.06 – Distribution After Death | 35 |
| | Section 8.07 – Consent to Distribution | 36 |
| | Section 8.08 – Suspension of Benefits..... | 36 |
| | Section 8.09 – Eligible Rollover Distribution..... | 39 |
| Article IX. | PRERETIREMENT SURVIVOR'S BENEFIT | 41 |
| | Section 9.01 – Eligibility | 41 |
| | Section 9.02 – Survivor's Benefit – Amount | 41 |
| | Section 9.03 – Survivor's Benefit – Period of Payment | 41 |
| | Section 9.04 – Waiver..... | 42 |
| | Section 9.05 – USERRA | 43 |
| Article X. | LIMITATION ON ANNUAL BENEFITS..... | 44 |
| | Section 10.01 – Code Section 415 Limitations | 44 |
| Article XI. | VESTING..... | 45 |
| | Section 11.01 – Vesting Schedule | 45 |
| | Section 11.02 – Deemed Distributions | 45 |
| | Section 11.03 – Plan Amendments | 45 |
| Article XII. | TOP-HEAVY RULES | 46 |
| | Section 12.01 – Applicability of Top-Heavy Provisions..... | 46 |
| | Section 12.02 – Definitions | 46 |
| | Section 12.03 – Minimum Benefit Requirements..... | 48 |
| | Section 12.04 – Accelerated Vesting | 49 |
| | Section 12.05 – General | 49 |
| Article XIII. | PLAN TO PLAN TRANSFERS..... | 51 |
| | Section 13.01 – Transfer of Assets and Liabilities With Other Plans | 51 |
| | Section 13.02 – Protected Benefits and Vesting | 51 |
| Article XIV. | ADMINISTRATION OF THE PLAN | 52 |
| | Section 14.01 – Committee..... | 52 |
| | Section 14.02 – Power..... | 52 |
| | Section 14.03 – Indemnification | 53 |
| | Section 14.04 – Expenses | 53 |
| | Section 14.05 – Allocation of Responsibility..... | 53 |
| | Section 14.06 – Notices and Elections..... | 53 |
| | Section 14.07 – Taxes Payable from Fund | 53 |
| | Section 14.08 – Misrepresentation of Age..... | 54 |
| | Section 14.09 – Claims Procedure..... | 54 |

| | | |
|----------------|---|----|
| | Section 14.10 – Time Limit for Filing a Lawsuit | 55 |
| Article XV. | AMENDMENT, TERMINATION, ADOPTION AND MERGER | 56 |
| | Section 15.01 – Amendment Committee..... | 56 |
| | Section 15.02 – Modification or Amendment of Plan | 56 |
| | Section 15.03 – Amendments Required for Qualification | 57 |
| | Section 15.04 – Termination of Plan | 57 |
| | Section 15.05 – Termination of Class of Employees | 57 |
| | Section 15.06 – Modification of Pension Benefits..... | 57 |
| | Section 15.07 – Nonforfeitability of Benefits Upon Termination..... | 57 |
| | Section 15.08 – Expenses of Termination..... | 57 |
| | Section 15.09 – Allocation and Distribution of Assets Upon Termination | 57 |
| | Section 15.10 – Excess Assets..... | 58 |
| | Section 15.11 – Limitation on Benefits Payable Upon Early Termination of Plan | 58 |
| | Section 15.12 – Merger or Asset Transfer..... | 58 |
| Article XVI. | FUND PROVISIONS..... | 59 |
| | Section 16.01 – Trust..... | 59 |
| | Section 16.02 – Participating Employer Contributions..... | 59 |
| | Section 16.03 – Forfeitures | 59 |
| | Section 16.04 – Additional Limitations on Liability..... | 60 |
| Article XVII. | MISCELLANEOUS | 61 |
| | Section 17.01 – Plan Not an Employment Contract..... | 61 |
| | Section 17.02 – Consent to Terms of Plan..... | 61 |
| | Section 17.03 – Transfer of Interest Not Permitted..... | 61 |
| | Section 17.04 – Obligations of Participating Employer Limited..... | 61 |
| | Section 17.05 – Separation of Invalid Provisions | 61 |
| | Section 17.06 – Payment to a Minor or Incompetent..... | 61 |
| | Section 17.07 – Doubt as to Right to Payment..... | 62 |
| | Section 17.08 – Forfeiture Upon Inability to Locate Distributee | 62 |
| | Section 17.09 – Contributions Conditioned on Qualification and Deductibility | 62 |
| | Section 17.10 – Governing Law | 62 |
| | Section 17.11 – Captions..... | 62 |
| Article XVIII. | ADOPTION OF THE PLAN..... | 63 |
| Appendix A. | ACTUARIAL EQUIVALENCE..... | 64 |
| Appendix B. | PARTICIPATING EMPLOYERS | 73 |
| Appendix C. | ASSET TRANSFER AGREEMENTS | 75 |
| Appendix D. | BENEFIT INCREASES FOR CERTAIN RETIREES AND SURVIVING SPOUSES UNDER PLAN SECTION 4.06 | 85 |

Appendix E. AVAILABLE OPTIONS.....89
Appendix F. OTHER EMPLOYERS91

i:\citi\ucor compliance\pension plan\plan documents\january 2015 restatement\january 2015 restatement final.docx

PREAMBLE

Bechtel Jacobs Company LLC established the Bechtel Jacobs Company LLC Pension Plan for Grandfathered Employees ("Plan") effective April 1, 1998.

The Plan is designed to be a multiemployer plan maintained by more than one employer within the meaning of Code Section 413 for the benefit of collectively bargained and non-collectively bargained employees. It is intended to meet the requirements of Code Sections 401(a) and 501(a), and 42 U.S.C. 2297h-8.

The purpose of the Plan is to provide a systematic plan for the retirement of Grandfathered Employees and, under the conditions set forth herein, to provide a pension upon the retirement of a Grandfathered Employee, the amount of which takes into account the Years of Benefit Service and the Average Monthly Compensation provided by Participating Employers to Grandfathered Employees.

The Plan was restated effective January 1, 2002 to incorporate prior amendments and to comply with the Economic Growth and Tax Reconciliation and Relief Act of 2001. The Plan was also amended and restated effective January 1, 2010. The Plan was most recently restated January 1, 2012 to incorporate prior amendments and to comply with the Pension Protection Act of 2006, the Uniformed Services Employment and Reemployment Rights Act and the Heroes Earnings Assistance and Relief Act of 2008. The Plan is hereby amended and restated as of January 1, 2015 to include amendments since January 1, 2012.

Nothing in this Plan as amended and restated in 2015 shall be construed as amending or providing any eligibility, participation, accrual or service credit, retroactive or otherwise, that differs from the credit in effect under this Plan immediately prior to the effective date of this amendment and restatement. Accordingly, nothing in this Plan, as amended and restated, shall be construed as an amendment providing for additional or retroactive credit under any agreement, collectively bargained or otherwise, and the Plan Administrator's stated interpretation of this amended and restated Plan shall be given deference in any claim or legal proceeding.

No provision of this January 1, 2015 amendment and restatement shall be construed to eliminate or reduce any early retirement benefit or subsidy that continues after retirement, or optional form of benefit which existed under the Plan prior to this amendment and restatement, except to the extent permitted under Treasury Regulation Section 1.401(a)-4 and Section 1.411(d)-4.

Except as expressly provided herein or required by law, the benefits of any Participant who terminated employment prior to January 1, 2015 shall be determined under this Plan as it read prior to this January 1, 2015 amendment.

ARTICLE I
DEFINITIONS

As used in the Plan, the following terms shall have the designated meaning:

Section 1.01 – “Accrued Benefit”

Shall mean a Participant’s benefit determined under Section 4.02 or Section 4.04, except as otherwise specifically provided, expressed in the form of an annual benefit commencing at Normal Retirement Age.

A Participant’s Accrued Benefit on any particular date shall never be less than the Accrued Benefit on any prior date.

Section 1.02 – “Actual Retirement Date”

Shall mean the date on which a Participant has a Termination of Service after meeting the eligibility requirements for an Early Retirement Benefit, Late Retirement Benefit or Normal Retirement Benefit. For a Participant who terminates after becoming eligible for a Deferred Vested Retirement Benefit, Actual Retirement Date shall mean the earlier of his Benefit Commencement Date or his Normal Retirement Date.

Section 1.03 – “Actuarial Equivalent”

Shall mean a benefit which is actuarially equivalent to any other benefit under this Plan, computed in accordance with the actuarial tables last adopted by the Committee, as set forth in Appendix A to the Plan.

Section 1.04 – “Actuary”

Shall mean the individual enrolled actuary or firm including one or more enrolled actuaries, selected by the Committee to provide actuarial services in connection with the administration of the Plan.

Section 1.05 – “Adoption Agreement”

Shall mean the adoption agreement executed by a Participating Employer for the purpose of participating in the Plan on behalf of its Grandfathered Employees.

Section 1.06 – “Affiliate”

Shall mean a Participating Employer and any trade or business, whether or not incorporated, which during such year is considered to be a single employer with that Participating Employer under Code Section 414(b), (c), (m) or (o). Solely for purposes of the Code Section 415 limitations, the term “Affiliate” means each corporation, trade or business, or other entity that would be an Affiliate if the phrase “more than 50%” is substituted for the phrase “at least 80%” each place it appears in Code Section 1563(a)(1).

The term “Affiliate” will be separately applied to (i) the Contractor and its Affiliates and (ii) each group of Affiliates that are Affiliates with respect to each other. For example, the

requirements of Code Section 401(a)(17) and the requirements of Code Section 416 will be applied separately, but the requirements of Code Section 415 will be applied as provided in Treasury Regulation 1.415-1(e).

Section 1.07 – “Age”

Shall mean the age attained by a Participant on the birthday coinciding with or next prior to the date as of which the age of the Participant is to be determined, except as otherwise provided for under the Plan.

Section 1.08 – “Annuity Starting Date”

Shall mean the first day of the first period for which an amount is payable as an annuity, or in the case of a benefit not payable in the form of an annuity, the first day on which all events have occurred which entitle the Participant to such benefit. Should a Participant be required to commence benefits pursuant to Code Section 401(a)(9), then such date shall be the Participant’s Annuity Starting Date.

Section 1.09 – “Applicable Election Period”

Shall mean (a) in the case of the Qualified Joint and Survivor Annuity, the 90-day period ending on the Annuity Starting Date; or (b) in the case of the Qualified Preretirement Survivor Annuity, the period which begins on the first day of the Plan Year in which the Participant attains Age 35 and ends on the date of the Participant’s death.

Section 1.10 – “Asset Transfer Agreement”

Shall mean an agreement between the Contractor and an Other Employer, as applicable, as set out by means of amendment to the Plan, which defines the extent to which (a) service recognized under the defined benefit pension plan maintained by one party to the agreement will be recognized under the defined benefit pension plan maintained by the other party to the agreement, and (b) assets and liabilities with regard to benefits accrued under the defined benefit pension plan maintained by one party to the agreement will be transferred to the defined benefit pension plan maintained by the other party to the agreement.

Asset transfers will be carried out pursuant to Article XIII of the Plan. Asset Transfer Agreements providing for the transfer of assets and liabilities to the Plan that have been executed are provided in Appendix C. Any additions to or modifications of the Asset Transfer Agreements set forth in Appendix C shall be accomplished by means of amendment to the Plan.

Section 1.11 – “ATLC”

Shall mean the Atomic Trades and Labor Council.

Section 1.12 – “Average Monthly Compensation”

Is the greater of (a) 1/36th of Compensation for the three full Business Years in which a Participant’s Compensation was largest during the 10 full Business Years next preceding the date of retirement; and (b) 1/36th of Compensation for the 36 full Business Months next preceding the date of retirement. For purposes of this calculation, the Compensation received in

any Business Month within the third preceding Business Year shall be the total Compensation received in such year divided by the number of Business Months worked in such year.

Section 1.13 – “Beneficiary”

Shall mean the person, persons or estate entitled under Article VIII or Article IX to receive a benefit payable under the Plan upon the death of a Participant.

Section 1.14 – “Benefit Commencement Date”

Shall mean the effective date of the commencement of benefit payments.

Section 1.15 – “Board”

Shall mean the Board of Managers of URS | CH2M Oak Ridge LLC (doing business as UCOR). Prior to August 1, 2011, Board shall mean the Board of Control of Bechtel Jacobs Company LLC.

Section 1.16 – “Break in Service Period”

Shall mean a period of at least 12 months after an Employee’s Severance from Service Date during which such Employee does not perform at least one Hour of Service.

Section 1.17 – “Business Month”

Shall mean the fiscal month with beginning and ending dates as established annually in the Contractor’s business calendar as established annually by the Contractor for financial reporting purposes.

Section 1.18 – “Business Year”

Shall mean the fiscal year with beginning and ending dates as established annually in the Contractor’s business calendar for financial reporting purposes.

Section 1.19 – “Code”

Shall mean the Internal Revenue Code of 1986, as amended from time to time. A reference to a particular section of the Code shall include a reference to any regulations issued under such Section.

Section 1.20 – “Committee”

Shall mean the committee appointed under Article XIV.

Section 1.21 – “Compensation”

Shall mean, with respect to a Participant performing services for a Participating Employer while working in Covered Employment, the straight-time portion of remuneration (including shift differential or shift premium, hourly COLA, incentive pay funded through the Salary Increase Fund and, to the extent provided in the Contractor’s executive incentive compensation program) received from the Participating Employer for the established regular

working schedule of the Participant, determined prior to any reduction in such rate of remuneration for any contribution made on behalf of such Employee to a 401(k) plan or a cafeteria plan (within the meaning of Code Section 125) maintained by a Participating Employer. In addition, for the Plan Years beginning January 1, 1999, "Compensation" includes amounts paid under the Safety Award Program.

The determination of the Committee as to what constitutes Compensation under this Section 1.21 shall be conclusive. For purposes of this definition of Compensation, the term Safety Award Program includes amounts paid under a program of a first-tier or second-tier subcontractor to the Contractor or by a New Prime Contractor or New Subcontractor, that is substantially similar to the Safety Award Program of the Contractor. For purposes of this definition, the phrase "incentive pay funded through the Salary Increase Fund" includes lump sum non-base merit in lieu of base merit increases ("Merit Increase") paid by a Participating Employer and lump sum variable pay ("Variable Pay") paid by a Participating Employer. In addition, for purposes of this definition, the term "Salary Increase Fund" refers to the Contractor's "Salary Increase Plan" or to the "Compensation Increase Plan" as applicable.

With respect to a first-tier or second-tier subcontractor to the Contractor, a New Prime Contractor or New Subcontractor, the preceding definitions of Safety Award Program, Merit Increase and Variable Pay shall include salary and pay actions authorized by a New Subcontractor or New Prime Contractor only if those salary and pay actions are substantially similar to Safety Award Program, Merit Increase and Variable Pay authorized by the Contractor.

Effective for remuneration earned by a Participant on and after March 1, 2005, Merit Increases, Variable Pay, and amounts paid under Safety Award Programs, when added together, cannot exceed limitations specified under such programs. Effective for remuneration earned by a Participant on and after January 1, 2009, Compensation shall include differential pay provided to a Participant performing qualified military service in accordance with Code Section 414(u).

Effective for remuneration paid to a non-union Participant on and after January 3, 2013, Compensation shall exclude amounts paid as bonus or incentive pay. Such excluded payments, for example, shall include but shall not be limited to incentive pay funded through the Contractor's Salary Increase Fund and executive incentive compensation received from the Participating Employer for the established regular working schedule of the Employee and amounts paid under the Safety Award Program.

For purposes of Code Section 415 limitations, amounts earned during the Limitation Year but not paid during that Limitation Year solely because of the timing of pay periods and pay dates are included as provided in Treasury Regulation 1.415(c)-2(e)(2), provided the amounts are paid during the first few weeks of the next Limitation Year. Also, for such purposes, Compensation paid after severance from employment as described in Treasury Regulation 1.415(c)-2(e)(3)(ii), (iii)(A) and (iii)(B) is included, and post-severance payments as described in Treasury Regulation 1.415(c)-2(e)(3)(iv) are excluded.

A Participant's Compensation in excess of the Section 401(a)(17) Limitation shall not be taken into account.

Section 1.22 – “Contract”

Shall mean, individually or collectively, DOE Contract No. DE-SC-0004645 (“ETTP Contract”), DOE Contract No. DE-AC05-98OR22700 (“Oak Ridge Contract”) and DOE Contract No. DE-AC05-03OR22980 (“Portsmouth/Paducah M&I Contract”).

Section 1.23– “Contractor”

Shall mean Bechtel Jacobs Company LLC with respect to any event occurring before August 1, 2011, and shall mean URS | CH2M Oak Ridge LLC (“UCOR”) with respect to any event occurring on or after August 1, 2011.

Section 1.24 – “Covered Employment”

Shall mean regular and permanent, full- or part-time employment which is, with respect to:

- (i) the Contractor, work performed under the Contract;
- (ii) the Contractor’s first-tier or second-tier subcontractors, work performed in a Staffing Plan Position;
- (iii) a New Prime Contractor, work performed under the New Contract for which the New Prime Contractor is the prime contractor as designated by the U.S. Department of Energy;
- (iv) a New Subcontractor, work performed under the New Contract by an employee who is a member of the class of employees with respect to whom the New Subcontractor has properly adopted the Plan; and
- (v) a DOE-ORO, DOE-PPPO or NNSA Y-12 prime contractor, work performed under the Contract or the New Contract by an employee for whom pension assets have been transferred from this Plan to a pension plan sponsored by such DOE-ORO, DOE-PPPO or NNSA Y-12 prime contractor, provided however that the credit for Years of Benefit Service for such period of Covered Employment has also been transferred from this Plan to the pension plan sponsored by such DOE-ORO, DOE-PPPO or NNSA Y-12 prime contractor.

For purposes of this Section 1.24, Staffing Plan Position shall mean a regular and permanent, full- or part-time position identified on a first-tier or second-tier subcontractor’s Staffing Plan, as approved by the Contractor. For purposes of bargaining unit employees, the terms of the applicable collective bargaining agreement govern whether a position is considered regular and permanent.

Section 1.25 – “Deferred Vested Retirement Benefit”

Shall mean the pension to which a Participant becomes entitled as provided in Article VII.

Section 1.26 – “Dependent Child”

Shall mean an unmarried child of the Participant, whether natural or adopted including, without limitation, a stepchild or foster child, who has not attained age 24 or is disabled, and who qualifies as a dependent of the Participant within the meaning of Code Section 152(a).

Section 1.27 – “Dependent Parent”

Shall mean a parent, including a stepparent, who qualifies as a dependent of the Participant within the meaning of Code Section 152(a).

Section 1.28 – “Determination Date”

Shall mean the last day of the preceding Plan Year.

Section 1.29 – “Disability” or “Disabled”

Shall mean the Participant or Dependent Child is determined to be eligible for and receiving disability benefits under either (a) the long-term disability plan of his Participating Employer; or (b) the federal Social Security Act.

Section 1.30 – “DOE”

Shall mean the United States Department of Energy.

Section 1.31 – “DOE-ORO”

Shall mean Department of Energy-Oak Ridge Operations.

Section 1.32 – “DOE-PPPO”

Shall mean Department of Energy-Portsmouth-Paducah Project Office.

Section 1.33 – “Earliest Retirement Age”

Shall mean the earliest date on which a Participant could elect to receive a retirement benefit under the Plan if the Participant had a Termination of Service.

Section 1.34 – “Early Retirement Age”

Shall mean either (a) the first date on which a Participant has both attained Age 60 (but not Age 62) and completed at least 30 Years of Benefit Service; (b) the first date on which the sum of a Participant’s age and Years of Benefit Service equal 85; or (c) the first date on which a Participant has both completed ten Years of Benefit Service and attained Age 62.

Section 1.35 – “Early Retirement Benefit”

Shall mean the monthly pension benefit to which a Participant becomes entitled upon attaining his Early Retirement Age.

Section 1.36 – “Effective Date”

The original Effective Date of the Plan is April 1, 1998. The Effective Date of this amendment and restatement is January 1, 2015, except as otherwise indicated.

Section 1.37 – “Employee”

Shall mean any individual who, under the rules applicable in determining the employer-employee relationship for purposes of Code Section 3121 has the status of an employee of a Participating Employer, including leased employees as defined in Code Section 414(n)(2). For purposes of this Plan, a Grandfathered Employee must be an Employee of a Participating Employer.

Section 1.38 – “Employment Commencement Date”

Shall mean the date on which an Employee first completes an Hour of Service for the Participating Employer or an Affiliate during the most recent period of employment.

Section 1.39 – “ERISA”

Shall mean the Employee Retirement Income Security Act of 1974, as amended from time to time.

Section 1.40 – “ETTP”

Shall mean the East Tennessee Technology Park (also known as the K-25 site) located in Oak Ridge, Tennessee.

Section 1.41 – “Fund”

Shall mean all the assets of the Plan as held by the Trustees under the Trust Agreement.

Section 1.42 – “Grandfathered Employee”

Shall mean an individual who meets both of the following conditions:

- (a) The individual was either: (i) an employee of Lockheed Martin Energy Systems, Lockheed Martin Utility Services, or Lockheed Martin Energy Research (collectively, “LM”) on March 31, 1998; (ii) a bargaining unit member of the Paper, Allied-Industrial, Chemical and Energy Workers International Union, AFL-CIO (“PACE”) (at the East Tennessee Technology Park) who was on the LM recall list on March 31, 1998; or (iii) a bargaining unit member of the Atomic Trades and Labor Council (“ATLC”) (at the Oak Ridge National Laboratory or Y-12 Plant), or PACE (at the Portsmouth Plant or Paducah Plant) who was either an LM employee, a United States Enrichment Corporation (“USEC”) employee, or on the LM or USEC recall list on the date of the applicable bargaining unit transition agreement; and
- (b) The individual was either: (i) subsequently employed by the Contractor or its first-tier or second-tier subcontractors for work in Covered Employment prior to

April 1, 2000; (ii) a USEC employee (at the Portsmouth Plant or Paducah Plant) who transitions directly to the Contractor or its first-tier or second-tier subcontractors for work in Covered Employment after March 31, 2000, and before January 1, 2001; (iii) a former USEC employee (at the Portsmouth Plant or Paducah Plant) who received an involuntary reduction-in-force after March 31, 2000, and is subsequently hired by the Contractor or its first-tier or second-tier subcontractors for work in Covered Employment before January 1, 2001; or (iv) covered by an applicable bargaining unit transition agreement for which no employment deadline is specified.

A Grandfathered Employee who incurs a break in service of any length continues as a Grandfathered Employee upon reemployment by the Contractor or any of its first-tier or second-tier subcontractors for work in Covered Employment, or upon employment by a New Prime Contractor or New Subcontractor for work in Covered Employment; except that a Grandfathered Employee whose Covered Employment with the Contractor, its first-tier or second-tier subcontractors, a New Prime Contractor, a New Subcontractor, or any other DOE-ORO, DOE-PPPO, or NNSA Y-12 prime contractor is terminated after December 31, 2000, for any reason other than an involuntary reduction-in-force, forfeits his or her Grandfathered Employee status and will not be a Grandfathered Employee if reemployed.

Section 1.43 – “Hour of Service”

Shall mean:

- (a) each hour for which an Employee is paid, or entitled to payment, for the performance of duties for a Participating Employer maintaining the Plan or an Affiliate of such a Participating Employer during the applicable computation period; or
- (b) each hour for which an Employee is paid, or entitled to payment, by a Participating Employer maintaining the Plan or an Affiliate for a period of time during which no duties are performed (irrespective of whether the employment relationship has terminated) due to vacation, holiday, illness, incapacity (including disability), jury duty, or layoff, USERRA leave, or Leave of Absence, and hours for which back pay is awarded or agreed to by the Participating Employer or an Affiliate.

Notwithstanding the foregoing, effective for Hours of Service earned on or after April 1, 1998, those Hours of Service do not include service that can be disregarded under DOL Regulations 29 CFR Section 2530.210 (e.g., service with a Participating Employer prior to the date that the Participating Employer has adopted the Plan and noncontiguous, noncovered service).

Section 1.44 – “Late Retirement Benefit”

Shall mean a benefit as provided in Article V.

Section 1.45 – “Leased Employee”

Shall mean any person who provides services to the Participating Employer if:

- (a) such services are provided pursuant to an agreement between the Participating Employer and any other person;
- (b) such person has performed such services for the Participating Employer (or the Participating Employer and related persons determined in accordance with Code Section 414(n)(6)) on a substantially full-time basis for a period of at least one year; and
- (c) such services are performed under the primary direction or control of the Participating Employer.

Section 1.46 – “Leave of Absence”

Shall mean a period of absence from employment because:

- (a) the Participating Employer grants the Employee a leave of absence which is granted on a nondiscriminatory basis and which for Plan purposes shall be considered only for a period of time lasting no more than three months;
- (b) the Employee is on USERRA leave if the Employee returns to employment with a Participating Employer within the time period prescribed by applicable law; or
- (c) the Employee is on leave covered under the federal Family and Medical Leave Act.

Section 1.47 – “Limitation Year”

Shall mean the Plan Year.

Section 1.48 – “LM”

Shall mean, individually or collectively:

- (a) Lockheed Martin Energy Systems (“LMES”);
- (b) Lockheed Martin Utility Services (“LMUS”); or
- (c) Lockheed Martin Energy Research (“LMER”).

Section 1.49 – “LMES Plan”

Shall mean the Restated Retirement Program Plan for Employees of Martin Marietta Energy Systems, Inc.

Section 1.50 – “New Contract”

Shall mean DOE Contract No. DE-EM000131 (“Paducah Deactivation Project”), DOE Contract No. DE-AC30-10CC40020 (“Paducah New Remediation Contract”), U.S. Department of Energy Contract No. DE-AC24-05OH20178 (“Paducah Infrastructure Contract”), DOE Contract No. DE-AC30-10CC40021 (“Paducah New Infrastructure Services Contract”), DOE Contract No. DE-AC24-05OH20193 (“Portsmouth Infrastructure Contract”), DOE Contract No.

DE-AC30-06EW05001 (“Paducah Remediation Contract”), DOE Contract No. DE-CI0000004 (“Portsmouth Facilities Support Services Contract”), DOE Contract No. DE-AC24-05OH20192 (“Portsmouth Remediation Contract”), or DOE Contract No. DE-AC30-09CC40017 (“D&D Remediation Contract”), as those contracts may be amended from time to time.

Section 1.51 – “New Prime Contractor”

Shall mean a prime contractor under a New Contract, but only with respect to its employees performing work under the New Contract for which it is prime contractor.

Section 1.52 – “New Subcontractor”

Shall mean a first-tier or second-tier subcontractor of a New Prime Contractor, but only with respect to its employees performing work under the New Contract for which that New Prime Contractor is the prime contractor. In order to be a New Subcontractor, the first-tier or second-tier subcontractor must employ at least one Grandfathered Employee who is working under the applicable New Contract for that New Subcontractor on the applicable transition date. Only those first-tier and second-tier subcontractors listed in the New Subcontractors and Transition Dates Appendix E of the Plan will be considered New Subcontractors. The UCOR Manager of Human Resources has the authority to amend Appendix E.

Section 1.53 – “NNSA Y-12”

Shall mean National Nuclear Security Administration-Oak Ridge Operations.

Section 1.54 – “Normal Retirement Age”

Shall mean the Participant’s age 65.

Section 1.55 – “Normal Retirement Benefit”

Shall mean the benefit as provided in Article IV.

Section 1.56 – “Normal Retirement Date”

Shall mean the first day of the month coinciding with or following a Participant’s attainment of his Normal Retirement Age.

Section 1.57 – “Oak Ridge Location”

Shall mean, individually or collectively, ETTP, ORNL, or Y-12, located in Oak Ridge, Tennessee.

Section 1.58 – “ORNL”

Shall mean the Oak Ridge National Laboratory (also known as X-10) located in Oak Ridge, Tennessee.

Section 1.59 – “Other Employer”

Shall mean any entity (other than a Participating Employer) that is or was a contractor performing work under a DOE contract with respect to the Oak Ridge Location, Paducah Plant or Portsmouth Plant as identified in Appendix G to the Plan. USEC is considered a contractor performing work under a DOE contract at the Paducah Plant for purposes of this Plan only.

Section 1.60 – “Other Employer Plan”

Shall mean a defined benefit pension plan that is maintained by an Other Employer, or in which an Other Employer participates.

Section 1.61 – “PACE”

Shall mean the Paper, Allied-Industrial, Chemical and Energy Workers International Union, AFL-CIO.

Section 1.62 – “Paducah Plant”

Shall mean the Paducah Gaseous Diffusion Plant in Paducah, Kentucky.

Section 1.63 – “Participant”

Shall mean any Grandfathered Employee who becomes a participant of the Plan as provided in Article II.

Section 1.64 – “Participating Employer”

Shall mean the Contractor and any employer performing work under a Contract or New Contract which, with the approval of the Committee, adopts this Plan on behalf of its Grandfathered Employees by execution of an Adoption Agreement, and any successor or successors of these entities by merger, purchase or otherwise which shall adopt this Plan. Only those employers identified in Appendix B to the Plan will be considered Participating Employers, as of the dates specified therein.

The Committee has a continuous right, in its sole discretion, to prospectively terminate any other Participating Employer’s participation in this Plan by providing notice to that Participating Employer, provided, however, that the Committee’s decision to do so cannot be based solely on votes from UCOR. The Committee’s decision shall be based on votes in favor of termination that include the vote of at least one New Prime Contractor other than UCOR.

Section 1.65 – “Period of Severance”

Shall mean the period of time commencing on an Employee’s Severance from Service Date and ending on the date on which the Employee again performs an Hour of Service. A Leave of Absence shall not be treated as an absence for purposes of determining a Period of Severance.

Section 1.66 – “Plan”

Shall mean the East Tennessee Technology Park Pension Plan for Grandfathered Employees. Prior to August 1, 2011, the Plan was known as the Bechtel Jacobs Company LLC Pension Plan for Grandfathered Employees.

Section 1.67 – “Plan Year”

Shall mean the calendar year; provided, however, that the first Plan Year will be a short Plan Year beginning April 1, 1998 and ending December 31, 1998.

Section 1.68 – “Portsmouth Plant”

Shall mean the Portsmouth Gaseous Diffusion Plant in Portsmouth, Ohio.

Section 1.69 – “Qualified Joint and Survivor Annuity”

Shall mean a pension benefit payable for the life of a Participant and continued upon his death for the life of the Participant’s spouse to whom the Participant was married on the Annuity Starting Date, if any, with such spouse’s benefit payable at a level of 50 percent of the actuarially reduced benefit paid or payable to the Participant during his lifetime.

Section 1.70 – “Qualified Preretirement Survivor Annuity”

Shall mean a survivor annuity for the life of the surviving spouse of a Participant wherein the payments to such spouse are equal to the amounts that would have been paid as a survivor annuity under a Qualified Joint and Survivor Annuity (or the Actuarial Equivalent thereof) if:

- (a) in the case of a Participant who dies after his Earliest Retirement Age, such Participant had retired and had been entitled to receive a Qualified Joint and Survivor Annuity on the day preceding the Participant’s date of death; or
- (b) in the case of a Participant who dies on or before his Earliest Retirement Age, such Participant had (i) separated from the service of the Participating Employer on the date of the Participant’s death, (ii) survived to his Earliest Retirement Age, (iii) retired with an immediate Qualified Joint and Survivor Annuity on his Earliest Retirement Age and (iv) died on the day after the day on which the Participant would have attained the Earliest Retirement Age.

Section 1.71 – “Reduced Early Retirement Benefit”

Shall mean the monthly pension to which a Participant becomes entitled upon attaining Age 50 (but not Age 62) and completing ten Years of Benefit Service.

Section 1.72 – “Section 401(a)(17) Limitation”

Shall mean for Plan Years beginning after December 31, 2014, \$265,000 as indexed by Code Section 401(a)(17)(B). The indexing in effect for a calendar year applies to remuneration for the determination period that begins with or within that calendar year.

Section 1.73 – “Section 417(e)(3) Mortality and Interest Rate”

Shall mean the applicable mortality table and applicable interest rate specified under Code Section 417(e)(3) (with a stability period of one Plan Year and a lookback month which is the November preceding the first day of the Plan Year), as revised January 1, 2008 by the Pension Protection Act of 2006.

Prior to January 1, 2008, the “Section 417(e)(3) Mortality and Interest Rate” shall be determined as follows: The mortality table shall be determined based on the table prescribed in Revenue Ruling 2001-62. Prior to January 1, 2003, the mortality table shall be determined according to the table prescribed by the Internal Revenue Service based on the prevailing commissioner’s standard table defined in Code Section 807(d)(5)(A) that is used to determine reserves for group annuity contracts issued on the date the determination is being made. The interest rate shall be determined based on the annual rate of interest on 30-year Treasury securities for the month of November immediately preceding the first day of the Plan Year during which the determination is being determined.

Section 1.74 – “Severance from Service Date”

Shall mean the earlier of (a) the date the Employee quits, retires, is discharged or dies, or (b) the first anniversary of the date of absence from work with a Participating Employer or any Affiliate for any other reason.

Section 1.75 – “Social Security Benefit”

Shall mean the monthly primary Social Security Benefit to which a Participant would become entitled on the Participant’s Normal Retirement Date or on the Participant’s earlier retirement or Termination of Service based on the Social Security Act in effect on such date. If a Participant has a Termination of Service and is entitled to a Deferred Vested Retirement Benefit, the Participant’s Social Security Benefit shall be determined as though the Participant had continued to receive Compensation until the Participant’s Normal Retirement Date at the same rate as was in effect on the Participant’s last day of employment. If a Participant has a Termination of Service and is then eligible to receive a retirement benefit (other than a Deferred Vested Retirement Benefit), the Participant’s Social Security Benefit shall be determined as if the Participant had zero earnings after such Termination of Service.

A Participant’s Social Security Benefit may be based upon the Participant’s actual Social Security earnings history and the Participant may provide the Committee with documentation of such history within a reasonable time following the Participant’s Termination of Service. If such documentation is not fully provided by the Participant, then the Participant’s Social Security Benefit shall be based on such Participant’s salary history for years of employment prior to the Participant’s Normal Retirement Date and for which no documentation has been provided, which salary history shall be estimated by the Actuary by applying a salary scale projected backward at an annual rate of six percent from the last year’s earnings with the Participating Employer (or from any intermediate point at which documentation is provided).

If the Participant’s salary history for years of employment prior to a Participant’s date of hire is so estimated, then each Participant shall be informed at the time of such Participant’s Termination of Service, or the Participant’s Beneficiary in the case of the Participant’s death, of the procedure for obtaining documentation of the Participant’s actual Social Security earnings history. Upon receipt of such actual Social Security earnings history, if such adjustment is

favorable to the Participant or the Beneficiary of the Participant, then the retirement benefit of the Participant or the Beneficiary of the Participant shall be retroactively adjusted to conform to such actual salary history. Notwithstanding the foregoing, in order for such an adjustment to be made, the Committee or its delegate must receive the relevant Social Security earnings information within six months of the Participant's Annuity Starting Date for the retirement benefit in question.

In the case of a Participant or Beneficiary who is receiving a retirement benefit under the Plan, or in the case of a Participant who has a Termination of Service from the Participating Employer and has nonforfeitable rights to retirement benefits, such retirement benefits shall not be changed by reason of any change in the benefits level payable under Title II of the Social Security Act or any change in the wage base under Title II if such change takes place after the earlier of the first receipt of such retirement benefits or the date of such separation, as the case may be.

Section 1.76 – “Survivor’s Benefit”

Shall mean the benefit payable as provided in Article IX.

Section 1.77 – “Termination of Service”

Shall mean a Participant's ceasing to be employed by any and all Participating Employers and their Affiliates. A separation from service or a Termination of Service, within the meaning of the Plan, will not take place unless the Participant separates from the employment of every member of every group of Affiliates.

A Termination of Service within the meaning of the Plan also takes place if:

- (a) the Participant quits employment with one Participating Employer (and all Affiliates of that Participating Employer) and accepts employment that is not Covered Employment with another Participating Employer (or with its Affiliate); or
- (b) the Participating Employer (and all Affiliates of that Participating Employer participating in the Plan) for which the Participant is employed, ceases to participate in the Plan prior to the Participant's Annuity Starting Date.

Section 1.78 – “Trust” or “Trust Agreement”

Shall mean the legal agreement between the Participating Employers and the Trustees as established pursuant to Article XVI.

Section 1.79 – “Trustees”

Shall mean the party or parties, individual or corporate, named in the Trust Agreement executed by the Participating Employers and the Trustees, and any duly appointed additional or successor Trustee or Trustees acting hereunder.

Section 1.80 – “USEC”

Shall mean the United States Enrichment Corporation.

Section 1.81 – “USEC Plan”

Shall mean the Retirement Program Plan for Employees of USEC.

Section 1.82 – “USERRA”

Shall mean the Uniformed Services Employment and Reemployment Rights Act of 1994. Notwithstanding any provision of this Plan to the contrary, accrual of benefits and service credits with respect to qualified military service will be provided in accordance with Code Section 414(u).

Section 1.83 – “Y-12”

Shall mean the Y-12 plant located in Oak Ridge, Tennessee.

Section 1.84 – “Years of Benefit Service”

Shall mean the period of time determined based on completed years and months of Covered Employment commencing with the Employment Commencement Date and ending on the Severance from Service Date. A completed month shall mean any calendar month in which the Participant completes 28 or more days of service. Non-successive periods of employment as a Grandfathered Employee under the Plan are aggregated to determine a Participant’s Years of Benefit Service.

A Participant’s Years of Benefit Service shall include:

- (a) Periods of Covered Employment on and after April 1, 1998;
- (b) Periods of service recognized for benefit accrual purposes under the terms of the LMES Plan for which assets and liabilities were transferred to this Plan;
- (c) Periods of service during which a Participant is employed in Covered Employment but not at work in the case of absence caused by temporary suspension of work or a Leave of Absence. Such employment shall be considered as continuous without any reduction for such absence; and
- (d) If a Participant is rehired by a Participating Employer as a Participant working in Covered Employment, his Years of Benefit Service earned as of his most recent termination will be immediately restored, regardless of the length of service prior to any Break in Service Period or the length of the Break in Service Period.

Notwithstanding the foregoing, Years of Benefit Service does not include service that can be disregarded under DOL Regulations 29 CFR Section 2530.210 (e.g., service with a Participating Employer prior to the date that the Participating Employer has adopted the Plan and noncontiguous, noncovered service).

Section 1.85 – “Years of Vesting Service”

Shall mean the period of time commencing with the Employment Commencement Date and ending on the Severance from Service Date, determined based on completed years and completed months of service with the employer. If an Employee severs from service by reason

of a quit, discharge or retirement and the Employee then performs an Hour of Service within 12 months of the Severance from Service Date, then such Period of Severance shall be included for purposes of vesting.

Non-successive periods of employment are aggregated to determine an Employee's vesting status. An Employee's Years of Vesting Service shall also include:

- (a) Years of Vesting Service prior to a Period of Severance so long as one of the following conditions is satisfied:
 - (i) the Employee was vested at the time of his Period of Severance;
 - (ii) the Employee's Period of Severance did not equal or exceed five years;
or
 - (iii) the Employee's Period of Severance did not equal or exceed his prior Years of Vesting Service with an Affiliate.
- (b) Years of Vesting Service with an Affiliate.
- (c) Periods of absence due to a USERRA leave if the Employee returns to employment with a Participating Employer within the time period prescribed by law.
- (d) Periods of service recognized for vesting purposes under the terms of the LMES Plan for which assets and liabilities were transferred to this Plan.
- (e) Periods of service recognized for vesting purposes for an Employee under the terms of a pension plan for which the benefit assets and liabilities are transferred to the Plan as set forth in Appendix C to the Plan.

Notwithstanding the foregoing, Years of Vesting Service does not include service that can be disregarded under Department of Labor ("DOL") Regulations 29 CFR Section 2530.210 (e.g., service with a Participating Employer prior to the date that the Participating Employer has adopted the Plan and noncontiguous, noncovered service).

Section 1.86 – Masculine, Feminine, Singular and Plural

Whenever applicable, the masculine gender, when used in the Plan, shall include the feminine gender, the singular shall include the plural, and the plural shall include the singular.

ARTICLE II

PARTICIPATION IN THE PLAN

Section 2.01 – Participation

- (a) A Grandfathered Employee shall become a Participant of the Plan on the date the Grandfathered Employee first performs an Hour of Service in Covered Employment for a Participating Employer. The only Employees who are eligible to participate for purposes of accruing a benefit under the Plan are Grandfathered Employees who work in Covered Employment for a Participating Employer.
- (b) A Participant who is not vested pursuant to Section 11.01 will cease to be a Participant on the earlier of the date he ceases to be a Grandfathered Employee or on his Severance from Service Date. A vested Participant will cease to be a Participant upon receiving all the benefits to which he is entitled under the provisions of the Plan.

Section 2.02 – Employees Ineligible to Participate

The following individuals shall not be eligible to participate in the Plan:

- (a) Employees who are not Grandfathered Employees;
- (b) Individuals who are working in Davis-Bacon covered construction services, unless the Participating Employer is a party to a collective bargaining agreement and the collective bargaining agreement provides for coverage of the Employee under the Plan;
- (c) Employees whose employment is governed by the terms of a collective bargaining agreement, unless the Participating Employer is a party to the collective bargaining agreement and the agreement provides for coverage of the Employee under the Plan;
- (d) Leased Employees;
- (e) Individuals who are classified as “independent contractors,” “consultants,” or “leased employees” or any other individual not classified as an Employee by the Participating Employer, notwithstanding the requirements of Section 1.45 of the Plan, regardless of such individuals’ classification by the Internal Revenue Service for tax withholding purposes or by any other person or entity for any other purpose; and
- (f) Employees who are nonresident aliens who receive no earned income (within the meaning of Code Section 911(d)(2)) from a Participating Employer which constitutes income from sources within the United States.

ARTICLE III

DISABILITY RETIREMENT BENEFIT

Section 3.01 – Continued Participation Upon Disability

A Participant who becomes Disabled shall be treated as continuing to participate in the Plan as set forth in this Section.

Section 3.02 – Calculation of Disability Retirement Benefit

If the Participant's Disability continues until the date on which the Participant attains Age 65, the Participant shall be deemed to retire on that date with a Normal Retirement Benefit and, for purposes of calculating such retirement benefit, the Participant shall be:

- (a) deemed to have continued to earn Compensation during the period of such Disability at the same rate as the Participant's Compensation on the date such Disability commenced, and
- (b) credited with Years of Benefit Service during the period of such Disability.

If such Disability ends prior to the date on which the Participant attains Age 65 and the Participant returns to the employ of the Participating Employer immediately upon ceasing to be Disabled, the Participant shall be credited with Years of Benefit Service for the period of such Disability. If such Disability ends prior to the date on which the Participant attains Age 65 and the Participant does not return to the employ of the Participating Employer immediately upon ceasing to be Disabled, the Participant shall be deemed to have a Termination of Service on the date such Disability commenced.

ARTICLE IV

NORMAL RETIREMENT BENEFIT

Section 4.01 – Eligibility

A Normal Retirement Benefit shall be granted to each Participant who retires upon attaining his Normal Retirement Date.

Section 4.02 – Amount

Unless an optional method of payment is effective, and subject to Section 4.03 and Section 4.04 below, the monthly Normal Retirement Benefit for a Participant who has a Termination of Service in the period beginning July 1, 2001 and ending June 30, 2011, shall be computed by taking the largest of the amount determined under paragraphs (a) through (e) below:

- (a) Regular Formula is the applicable percentage of the Participant's Average Monthly Compensation determined as follows:
 - (i) the applicable percentage is 1.4 percent multiplied by the Participant's Years of Benefit Service (no greater than 30) plus 0.5 percent multiplied by the Participant's Years of Benefit Service in excess of 30 up to a maximum of 47 percent; or
 - (ii) if the Participant is a bargaining unit member of the ATLC (an "ATLC Participant") and has a Termination of Service on or after July 1, 2004, the applicable percentage is 1.4 percent multiplied by the Participant's Years of Benefit Service.

- (b) Alternate Formula is the applicable percentage of the Participant's Average Monthly Compensation less the applicable percentage of such Participant's Social Security Benefit determined as follows:
 - (i) the applicable percentage is 1.7667 percent multiplied by the Participant's Years of Benefit Service (no greater than 30) plus 0.5 percent multiplied by the Participant's actual Years of Benefit Service in excess of 30 up to a maximum of 58 percent, and the applicable percentage with respect to such Participant's Social Security Benefit is the lesser of 50 percent or such maximum percentage as is allowed under the Regulations of the Code multiplied by a fraction, the numerator of which is the Participant's Years of Benefit Service (no greater than 30 years) and the denominator of which is 30; or
 - (ii) if the Participant is an ATLC Participant and has a Termination of Service on or after July 1, 2004, the applicable percentage is 1.7667 percent multiplied by the Participant's Years of Benefit Service, and the applicable percentage with respect to such Participant's Social Security Benefit is the lesser of 50 percent or such maximum percentage as is allowed under the Regulations of the Code multiplied by a fraction, the numerator

of which is the Participant's Years of Benefit Service (no greater than 30 years) and the denominator of which is 30.

- (c) Prior 1.2 Formula is 1.2 percent of the Participant's Average Monthly Compensation multiplied by the number of the Participant's Years of Benefit Service, plus \$18;
- (d) Minimum Formula is \$5 multiplied by the first ten years of the Participant's Years of Benefit Service, plus \$7 multiplied by each of the next ten years of the Participant's Years of Benefit Service, plus \$9 multiplied by the number of the Participant's Years of Benefit Service in excess of 20 years, plus 10 percent (reduced by one percent for each year by which the Participant's full Years of Benefit Service fall short of eight years) of the Average Monthly Compensation, plus \$18; and
- (e) Prior 1.5 Formula is 1.5 percent of the Average Monthly Compensation determined for the Participant multiplied by the number of the Participant's Years of Benefit Service, less a percentage of such Participant's actual or projected Social Security Benefit equal to 1.5 percent times the Participant's Years of Benefit Service up to a maximum of the lesser of 50 percent or such maximum percentage as is allowed under the Regulations of the Code.

Benefit Determination After June 30, 2011. Subject to Section 4.04 below, the benefit of a Participant who has a Termination of Service after June 30, 2011 shall be the greater of the amount determined under (i) or (ii) below where:

- (i) is the benefit, if any, determined under Sections 4.02(a) through (e) at June 30, 2011, based on the Participant's Average Monthly Compensation and Years of Benefit Service at the applicable date, with deductions therefrom as described in Section 4.03; and
- (ii) is the benefit determined under Section 4.02(a) or Section 4.02(b), whichever is greater, at the Participant's Termination of Service date, taking into account all of a Participant's Compensation and Years of Benefit Service with offsets therefrom as described in Section 4.03.

Section 4.03 – Benefit Offset

The amount of any pension benefit the Participant is entitled to receive as described in Section 4.02 above shall be offset by the amount received from the retirement or defined benefit pension plan of a Participating Employer or an Affiliate or an Other Employer that is derived from Years of Benefit Service, as follows:

- (a) If the Participant is subject to Section 4.05, the amount of any pension payable under the Goodyear Tire & Rubber Retirement Plan for Salaried Employees which is based on service recognized as Years of Benefit Service under Section 4.05 hereof, but only to the extent paid for by the employer.
- (b) The amount of the offset that is attributable to benefits from one or more other Plans and any transferee or successor to such a plan shall be determined as follows:

- (i) If a Participant commences benefits under the Other Employer Plan as of the same date as the Participant commences benefits under this Plan, the amount of the offset shall be the Monthly Benefit payable to the Participant under the Other Employer Plan, taking into account any adjustments for early commencement.
- (ii) If a Participant commences benefits under this Plan prior to commencing benefits under the Other Employer Plan at a time when benefits are payable under the Other Employer Plan, the amount of the offset shall be the Monthly Benefit that would be payable to the Participant under the Other Employer Plan on the date the Participant commences benefits under this Plan (taking into account any adjustments for early commencement to the extent such monthly benefit would be payable in the period between the Participant's Normal Retirement Date and the date the Participant was first eligible to commence Normal Retirement Benefits or Early Retirement Benefits under this Plan).
- (iii) If a Participant commences benefits under this Plan prior to commencing benefits under the Other Employer Plan and prior to the time benefits are payable under the Other Employer Plan, the benefits payable under this Plan shall not be offset until the date the Participant could first commence benefits under the Other Employer Plan, at which time the amount of the offset shall be the Monthly Benefit that would be payable to the Participant under the Other Employer Plan at such date (taking into account any adjustments for early commencement to the extent such Monthly Benefit would be payable in the period between the Participant's Normal Retirement Date and the date the Participant was first eligible to commence Normal Retirement Benefits or Early Retirement Benefits under this Plan).
- (iv) If a Participant's benefits under an Other Employer Plan are not suspended upon his employment by the Participating Employer, and the Participant continued to receive such benefits from the Other Employer Plan while employed by the Participating Employer, or if the Participant's benefits under an Other Employer Plan were paid as a single sum distribution prior to the commencement of the Participant's benefits under the Plan, the amount of the offset determined as of the date that benefits subsequently commence under this Plan is the Monthly Benefit that would be payable under the Other Employer Plan if no prior payment(s) had been made under the Other Employer Plan and such Monthly Benefit had commenced as of the date that benefits commence under this Plan.
- (v) If a Participant's benefits under an Other Employer Plan are suspended following his employment by a Participating Employer, and such Participant commences benefits under this Plan prior to resuming benefits under the Other Employer Plan, the amount of the offset, determined as of the date that benefits commence under this Plan, is the Monthly Benefit that would be payable under the Other Employer Plan if no prior payments had been made under the Other Employer Plan and such

Monthly Benefits had commenced as of the date that benefits commence under this Plan.

- (vi) If a Participant's benefits under an Other Employer Plan are suspended following his employment by the Participating Employer, and such Participant resumes benefits under the Other Employer Plan prior to commencing benefits under this Plan, the amount of the offset, determined as of the date that benefits commence under this Plan, is the Monthly Benefit that would be payable to the Participant under the Other Employer Plan if no prior payments had been made under the Other Employer Plan and such Monthly Benefit had commenced as of the same date that benefits commence under this Plan.

For purposes of this Section 4.03(b), "Monthly Benefit" refers to the benefit payable in the form of a single life annuity without a period certain. The amount of the offset described above will be determined without regard to any portion of a Participant's benefits under the Other Employer Plan that has been assigned to an alternate payee pursuant to a Qualified Domestic Relations Order described in Code Section 414(p).

- (vii) If records on the amounts described in Subclauses (i) through (iv) are not available from a Participating Employer or Affiliate, or an Other Employer, as applicable, the Participant may provide the Committee with documentation of his pension benefit derived from Years of Benefit Service with such entity or, if such documentation is not made available by the Participant, the Committee or its delegate shall determine the method for approximating such amounts.

Section 4.04 – PACE Participants

The monthly Normal Retirement Benefit payable to a Participant who is a bargaining unit member of PACE (a "PACE Participant") shall be the largest of the amounts determined under Sections 4.02(a) through (e), adjusted as provided in Section 4.03. Notwithstanding the prior sentence,

- (a) With respect to a PACE Participant at the Paducah Plant who has a Termination of Service during the period beginning August 1, 2001 and ending June 30, 2011, the pension benefit payable under this Section 4.04 shall be the largest of the amounts determined under Sections 4.02(a) through (e), adjusted as provided in Section 4.03, and the pension benefit payable to such a Participant who has a Termination of Service after June 30, 2011 shall be the greater of the amount determined under (i) or (ii) below where:
 - (i) is the benefit, if any, determined under Sections 4.02(a) through (e) at June 30, 2011, based on the Participant's Average Monthly Compensation and Years of Benefit Service at the applicable date, with deductions therefrom as described in Section 4.03; and
 - (ii) is the benefit determined under Section 4.02(a) or Section 4.02(b), whichever is greater, at the Participant's Termination of Service date,

taking into account all of a Participant's Compensation and Years of Benefit Service, with deductions therefrom as described in Section 4.03.

- (b) With respect to a PACE Participant at ETTP who performs an Hour of Service after December 31, 2001 and has a Termination of Service during the period beginning October 15, 2001 and ending October 14, 2011, the pension benefit payable under this Section 4.04 shall be the largest of the amounts determined under Sections 4.02(a) through (e), adjusted as provided in Section 4.03, and the pension benefit payable to such Participant who has a Termination of Service after October 14, 2011 shall be the greater of the amount determined under (i) or (ii) below where:
- (i) is the benefit, if any, determined under Sections 4.02(a) through (e) at October 14, 2011, based on the Participant's Average Monthly Compensation and Years of Benefit Service at the applicable date, with deductions therefrom as described in Section 4.03; and
 - (ii) is the benefit determined under Section 4.02(a) or Section 4.02(b), whichever is greater, at the Participant's Termination of Service date, taking into account all of a Participant's Compensation and Years of Benefit Service, with deductions therefrom as described in Section 4.03.

Section 4.05 – Former Participants in the Portsmouth Plans

- (a) Any Participant who, as of January 1, 1989 ("Merger Date"), was a participant in the Pension Plan for Hourly Employees at the Portsmouth Uranium Enrichment Plant (the "Hourly Plan") or the Retirement Plan for Salaried Employees at the Portsmouth Uranium Enrichment Plant (the "Salaried Plan") (together, the "Portsmouth Plans") shall have his benefit calculated in accordance with this Section 4.02 and the other relevant provisions of this Article IV.
- (b) Years of Benefit Service shall include all service credited under the Portsmouth Plans.
- (c) Compensation shall include all remuneration credited under the Portsmouth Plans.
- (d) Any Participant whose employment by Goodyear Atomic Corporation was terminated in 1985 as a result of the reduction-in-force due to the shutdown of the Gas Centrifuge Enrichment Program at the Portsmouth Uranium Enrichment Plant shall be 100 percent vested in his benefits under the Plan to the extent that such benefits were accrued as of the date of such shutdown under either the Salaried Plan or the Hourly Plan.
- (e) With respect to that portion of a Participant's retirement benefit equal to his accrued benefit under the Portsmouth Plans as of the day prior to the Merger Date, such Participant may elect to have such distribution made in accordance with any of the options described in Appendix F.

Section 4.06 – Ad Hoc Increase in Benefits for Certain Retirees and Surviving Spouses

- (a) Effective for payments made on or after January 1, 2004, this Section 4.06 shall apply only to:
 - (i) a Participant who retired from full-time employment with at least twenty (20) Years of Benefit Service and immediately commenced benefit payments (or was eligible to commence benefits at the time of retirement due to early, normal or disability retirement) and who either:
 - (A) retired on or before December 31, 1993 or
 - (B) retired on or after January 1, 1994 and before January 1, 2004 due to an involuntary separation as shown in the termination code used in the Participant's employment records maintained by the Participating Employer, and
 - (ii) the surviving spouse of a retired Participant described in (a) provided that the surviving spouse is receiving a survivor's benefit as of December 31, 2003.
- (b) Subject to the eligibility requirements of Section 4.06(a) and other restrictions in this Section 4.06, if the amount of a Participant's monthly retirement benefit being paid as of December 31, 2003 is less than \$600 per month, the monthly benefit shall be increased effective as of January 1, 2004 by the percentage as set forth in Table A of Appendix D to the Plan.
- (c) Subject to the eligibility requirements of Section 4.06 and other restrictions in this Section 4.06, if the amount of the monthly survivor benefit being paid to a surviving spouse of a retired Participant is less than \$400 per month, determined as of December 31, 2003 as the survivor benefit payable under a Qualified Joint and Survivor Annuity form of payment, the monthly survivor benefit shall be increased effective as of January 1, 2004 by the percentage as set forth in Table B of Appendix D to the Plan.
- (d) Any Participant who elected a level income annuity pursuant to Section 8.02(c) or Section 8.02(d) shall not have such benefit increased under this Section 4.06 unless the amount of the monthly benefit payable as the normal form of payment under Section 8.01 at the time the Participant commenced the benefit, increased by the amount, if any, would have been less than \$600. In that case, the amount of the actual monthly benefit payment determined as of December 31, 2003 will be increased effective as of January 1, 2004 by the percentage increase as set forth in Table A of Appendix D to the Plan.
- (e) If the sum of the monthly benefit payments calculated as a life annuity to a Participant and the Participant's alternate payee is \$600 or more determined as of December 31, 2003, the Participant and alternate payee will not be eligible for the ad hoc increase under this Section 4.06.
- (f) The amount of any increase under this Section 4.06 shall be rounded to the nearest whole dollar.

Section 4.07 – Calculation of Benefits Transferred to the Plan

Notwithstanding any other provision to the contrary, in the event of a transfer of assets and liabilities to the Plan in accordance with Section 13.01(b), the Accrued Benefit of a Participant involved in such transfer shall be calculated under the applicable provisions of this Article IV, including, for benefit accrual purposes, all the Participant's service with the transferor employer to the extent such service was credited for benefit accrual purposes by the transferor plan. If a Participant's accrued benefit is transferred to the Plan and is calculated in a normal form other than an annuity for his life only, his transferred accrued benefit shall be recalculated in the form of a life annuity which shall be the actuarial equivalent of the normal form of payment under the transferor plan. The resulting Accrued Benefit in this Plan shall in no event be less than the actuarial equivalent of the Participant's accrued benefit in the transferor plan which was assumed by the Plan as of the date such transfer occurred.

Section 4.08 – Period of Payment

The Normal Retirement Benefit shall commence on the Participant's Normal Retirement Date and shall continue in equal monthly installments as provided in Article VIII.

ARTICLE V

LATE RETIREMENT BENEFIT

Section 5.01 – Eligibility

A Participant of the Plan who has attained his Normal Retirement Age may retire on the first day of any month following his Normal Retirement Date. In such event, the payment of benefits to which such Participant has earned entitlement shall be deferred to his Actual Retirement Date.

Section 5.02 – Amount

Unless an optional method of payment is effective as described in Article VIII, the monthly Late Retirement Benefit shall be the Participant's Accrued Benefit based on the Years of Benefit Service and Average Monthly Compensation at the Participant's Actual Retirement Date. If the Participant's benefit is delayed beyond the April 1 of the calendar year following the calendar year in which he attains Age 70½, the Participant's benefit shall be actuarially increased utilizing the Actuarial Equivalent factors as set forth in Appendix A to the Plan.

Section 5.03 – Period of Payment

The Late Retirement Benefit shall commence as of the first of the month coinciding with or next following the Participant's Actual Retirement Date and shall continue in equal monthly installments as provided in Article VIII.

ARTICLE VI

EARLY RETIREMENT BENEFIT

Section 6.01 – Eligibility

An Early Retirement Benefit or Reduced Early Retirement Benefit shall be granted to each Participant of the Plan who retires prior to becoming eligible to receive a Normal Retirement Benefit but on or after the date he attains the age and service requirements as follows:

- (a) Unreduced Benefit. A Participant shall be eligible to receive an unreduced Early Retirement Benefit if and when such Participant has reached Early Retirement Age as follows:
- (i) completed at least ten Years of Benefit Service and has attained at least Age 62;
 - (ii) completed at least 30 Years of Benefit Service and has attained at least Age 60; or
 - (iii) accumulated 85 points, where each year of the Participant's Age and each Year of Benefit Service counts for one point.

For purposes of Section 6.01(a)(i), if a Participant participates in a voluntary or an involuntary reduction in force or has an involuntary Termination of Service for any reason other than for cause, such Participant shall be credited with a total of up to two years for purposes of satisfying the age and/or Years of Benefit Service requirements of this paragraph (a); however, additional Years of Benefit Service awarded under this paragraph (a) shall not be taken into account for purposes of benefit accrual under this Section 6.01.

For purposes of Section 6.01(a)(iii), if a Participant participates in a voluntary or an involuntary reduction in force or has an involuntary Termination of Service for any reason other than for cause, such Participant shall be credited with a total of up to two years (points) for age only.

For purposes of the age and Years of Benefit Service under this paragraph (a), a portion of a year (completed months [28 or more days in a month shall be treated as a completed month] divided by 12) shall be treated as a fraction of a point.

Notwithstanding anything herein to the contrary, with respect to that portion of a Participant's retirement benefit equal to his accrued benefit under the Portsmouth Plans as of the day prior to the Merger Date (as both terms are defined in Section 4.05), the Participant shall be eligible to receive an unreduced Early Retirement Benefit upon completion of 30 Years of Benefit Service, or upon fulfilling the requirements of Section 6.01(a)(i) or Section 6.01(a)(iii).

For purposes of this subsection (a), age shall mean actual chronological age expressed in years, months and days.

- (b) Reduced Benefit. A Participant shall be eligible to receive a Reduced Early Retirement Benefit if and when such Participant has completed at least ten Years of Benefit Service and has attained at least Age 50 but not Age 62.

Section 6.02 – Amount

- (a) Unreduced Benefit. The monthly Early Retirement Benefit shall be the Participant's Accrued Benefit at the date the Participant has a Termination of Service with the Participating Employer.
- (b) Reduced Benefit. The monthly Reduced Early Retirement Benefit shall be the Participant's Accrued Benefit at the date the Participant terminates employment with the Participating Employer, reduced as set forth in Table 1A or 1B of Appendix A to the Plan based on the number of months by which payments commence prior to the Participant's Normal Retirement Date, with the following exception: with respect to formulas 4.02(b) and 4.02(e), the applicable factor as set forth in Appendix A to the Plan shall not be applied to the Social Security portion of the benefit formula.

For purposes of this subsection (b), if a Participant participates in a voluntary or an involuntary separation or has an involuntary Termination of Service for any reason other than for cause, such Participant shall be credited with a total of up to two years for purposes of satisfying the age and/or Years of Benefit Service requirements of Section 6.01(b) above (but additional Years of Benefit Service awarded under this subsection (b) shall not be taken into account for purposes of benefit accrual under this Section 6.02).

For purpose of this paragraph (b), age shall mean actual chronological age expressed in years and months.

Section 6.03 – Period of Payment

The Early Retirement Benefit shall commence as of the Participant's Normal Retirement Date or earlier Benefit Commencement Date elected by the Participant in accordance with Section 6.01, and shall continue in monthly installments as provided in Article VIII.

ARTICLE VII

DEFERRED VESTED RETIREMENT BENEFIT

Section 7.01 – Eligibility

A Participant who has a Termination of Service for reasons other than death or disability, prior to becoming eligible for a Normal Retirement Benefit or Early Retirement Benefit but after completing five or more Years of Vesting Service shall be eligible to receive a Deferred Vested Retirement Benefit. Any Participant of the Plan who has a Termination of Service for reasons other than death or disability prior to becoming eligible for a Normal Retirement Benefit or an Early Retirement Benefit, and who is ineligible to receive a benefit under this Article shall be ineligible to receive a benefit from the Plan.

Section 7.02 – Amount

Unless an optional method of payment is effective as described in Article VIII, the monthly amount of any Deferred Vested Retirement Benefit shall be the Participant's Accrued Benefit at the Participant's Termination of Service date, reduced as set forth in Table 1C of Appendix A to the Plan, subject to the following:

- (a) The amounts in Sections 4.02(a) through (e) shall first be determined prior to making any offset described in Section 4.03, provided, however, that with respect to the amount under Section 4.02(d), will be determined with the applicable percentage of the Participant's Average Monthly Compensation that is taken into account reduced by one percent for each year by which the Participant's full Years of Benefit Service is less than ten years.
- (b) The \$18 amount described in Section 4.02(c) and Section 4.02(d) shall be multiplied by a fraction, the numerator of which is the actual number of Years of Benefit Service completed by the Participant and the denominator of which is the number of Years of Benefit Service that the Participant would be credited with if Termination of Service occurred at Normal Retirement Age.
- (c) The benefit based on the formula in Section 4.02(b) shall be determined by calculating the Participant's Social Security Benefit offset by assuming that the Participant continued in employment at his earnings rate at Termination of Service until Normal Retirement Age. The benefit based on the formula in Section 4.02(e) shall be calculated by multiplying the Participant's Accrued Benefit at Normal Retirement Age by a fraction, the numerator of which is the Participant's Years of Benefit Service, and the denominator of which is the Participant's projected Years of Benefit Service to Normal Retirement Age. For purposes of the preceding sentence, the Participant's Normal Retirement Benefit shall be calculated as if the Participant continued in employment, at the Participant's earnings rate at termination, until Normal Retirement Age, based on actual earnings history and the Plan as in effect on the date of such Participant's Termination of Service.

Section 7.03 – Period of Payment

The Deferred Vested Retirement Benefit shall commence on the Participant's Normal Retirement Date or earlier Benefit Commencement Date elected by the Participant, but no earlier than the date the Participant attains Age 50, and shall continue in equal monthly installments as provided in Article VIII.

Section 7.04 – Death Benefit Coverage After Termination of Service and Prior to Benefit Commencement Date

The spouse of a vested Participant who dies after Termination of Service but before his Annuity Starting Date shall be entitled to a death benefit in the form of a pension.

The monthly amount of the spouse's pension benefit shall be equal to fifty percent (50%) of the Deferred Vested Retirement Benefit the Participant would have received if he had elected a 50% joint and survivor annuity option in favor of his spouse. The spouse's benefit shall commence on the first day of the month coinciding with or next following the later of:

- (a) the date of the Participant's death; or
- (b) the date the Participant would have attained Age 50.

Such benefit will be reduced to reflect the age of the Participant based on Appendix A, Table 3.

Section 7.05 – One-Year Marriage Requirement

The spouse of a Participant who is eligible for a Deferred Vested Retirement Benefit shall not be entitled to receive a survivor annuity under this Article VII unless such Participant and such spouse were married throughout the one-year period ending on the earlier of the Participant's Annuity Starting Date or the date of the Participant's death. However, if such Participant marries within one year before the Annuity Starting Date and the Participant and spouse have been married for at least a one-year period ending on or before the date of the Participant's death, such Participant and such spouse shall be considered as having been married throughout the one-year period ending on the Participant's Annuity Starting Date.

Section 7.06 – Death Prior to Accruing Vested Retirement Benefit

No benefits shall be paid under the Plan on behalf of a Participant who dies prior to accruing a Deferred Vested Retirement Benefit.

ARTICLE VIII

NORMAL AND OPTIONAL FORMS OF BENEFIT

Section 8.01 – Normal Form of Benefit

The normal form of pension for a Participant eligible for a Normal, Late, Early or Deferred Vested Retirement Benefit shall be a pension payable monthly for the life of the Participant continuing through the month in which the Participant dies.

Section 8.02 – Optional Forms of Benefit

In lieu of any other form of benefit, a Participant may elect, in accordance with the provisions of Section 8.03 and subject to the limits of Code Section 432(f), to receive a benefit of Actuarial Equivalent value to the normal form of pension as described in Section 8.01 in accordance with any of the following options.

- (a) Life Only. A life only benefit, for a married Participant, providing for a pension payable to and during the lifetime of the retired Participant ending on the first day of the month in which the Participant's death occurs.
- (b) Joint and Survivor Annuity. A joint and survivor annuity providing for an actuarially adjusted pension payable to and during the lifetime of the retired Participant with the provision that following his death after his Benefit Commencement Date, such adjusted pension shall continue to be paid to and during the lifetime of the Participant's spouse or Dependent Child or Dependent Parent, as elected, at the rate of 75% or 50% of his adjusted pension.
- (c) Level Income Annuity. For a Participant who retires with an Early Retirement Benefit, but not for a Participant who retires with a Deferred Vested Retirement Benefit, a life annuity providing for an actuarially adjusted benefit, increased prior to the Participant's entitlement to a reduced old age pension under the federal Social Security Act and reduced thereafter to provide, to the extent practicable, a level income benefit before and after entitlement.
- (d) Level Income Annuity/Joint and Survivor Annuity. For a Participant who retires with an Early Retirement Benefit, but not for a Participant who retires with a Deferred Vested Retirement Benefit, a joint and survivor annuity providing for an actuarially adjusted benefit, increased prior to the Participant's entitlement to a reduced old age pension under the federal Social Security Act and reduced thereafter to provide, to the extent practicable, a level income benefit before and after entitlement, and such adjusted pension shall continue to be paid to and during the lifetime of the Participant's spouse, Dependent Child or Dependent Parent at the rate of 75% or 50% of the benefit amount prior to adjustment for the level income.

For forms of payment under Section 8.02 (b) or 8.02(d) above, if a Participant's Beneficiary predeceases the Participant and such designated Beneficiary's death occurs after the Participant's Annuity Starting Date, the Participant's Accrued Benefit shall be recomputed effective as of the first day of the month following the date of the Beneficiary's death as if such

benefit had been distributed in the form of a monthly annuity for the Participant's lifetime commencing on such Annuity Starting Date.

Distribution of the Participant's entire interest must be made in one or more of the following ways:

- (i) over the lifetime of the Participant;
- (ii) over the lifetime of the Participant and one or more designated Beneficiaries;
- (iii) over a period certain not extending beyond the life expectancy of the Participant;
or
- (iv) over a period certain not extending beyond the joint life and last survivor expectancy of the Participant and one or more designated Beneficiaries.

Notwithstanding any other provisions of the Plan to the contrary, distributions will be made in accordance with Code Section 401(a)(9) including the incidental death benefit requirement of Code Section 401(a)(9)(G) and the Regulations issued thereunder including the Final and Temporary Regulations under Code Section 401(a)(9) that were published on April 17, 2002 and June 15, 2004, as of the last date such Regulations are effective. Code Section 401(a)(9) is hereby incorporated by reference. All distributions shall be made in accordance with Code Section 401(a)(9) and Treasury Regulations Section 1.401(a)(9)-1 through 1.401(a)(9)-9. The provisions of Code Section 401(a)(9) shall override any Plan provisions inconsistent with Code Section 401(a)(9).

Section 8.03 – Automatic Option

If, on the Participant's Annuity Starting Date, the Participant is married and he has not elected in writing another form of payment, the Participant's Accrued Benefit will be actuarially adjusted and paid as a Qualified Joint and Survivor Annuity, which annuity shall not be subsidized by the Participating Employer. However, if a Participant's spouse predeceases the Participant and such spouse's death occurs after the Participant's Annuity Starting Date, the Participant's Accrued Benefit shall be recomputed prospectively as if the Participant was not married on such Annuity Starting Date.

An election other than that provided under Section 8.02(b) made by a Participant who is married at the effective date of the election shall not be effective unless it is approved in writing by the Participant's spouse. In this event, the signature of the spouse must be witnessed by a representative of the Committee or be duly notarized. The consent by the Participant's spouse must stipulate that the Beneficiary and/or options elected may:

- (a) be changed again only with the spouse's written consent; or
- (b) be changed without any requirement for further consent by the Participant's spouse. If the spouse executes a general consent, the spouse must acknowledge that he is relinquishing the right to limit consent to a specific Beneficiary or optional form of benefit and that the relinquishment is voluntary. Consent of the spouse will only be valid if obtained during the Applicable Election Period.

The written consent of the spouse shall not be required if it is established to the satisfaction of the Committee that it cannot be obtained because there is no spouse, because the spouse cannot be located, or because of any other circumstances as are specified by the Regulations of the Code.

Section 8.04 – Effective Date of Option Election

The Committee shall provide to each Participant no less than thirty days and no more than 90 days before the Annuity Starting Date, in non-technical language, a written explanation of the Participant's rights under the foregoing options. The explanation shall include the following information:

- (a) the terms and conditions of the Qualified Joint and Survivor Annuity;
- (b) the Participant's right to make an election to waive the Qualified Joint and Survivor Annuity;
- (c) the requirement that the Participant's spouse consent to any election to waive the Qualified Joint and Survivor Annuity;
- (d) the right of the Participant to revoke such election, and the effect of such revocation;
- (e) a general explanation of the relative financial effect on the Participant's annuity of the various elections thereof, including the extent to which optional forms are subsidized relative to the normal form of benefit and the interest rates used to calculate the optional forms of benefits; and
- (f) a description of the right to defer the commencement of benefits to a later date and the consequences of the failure to so defer.

The Participant's election must be in writing and must be filed with the Committee within the Applicable Election Period. A Participant may, by written election and subject to spousal consent if required pursuant to Section 8.03, revoke an election at any time and any number of times during the Election Period. In the event of the death of the Participant after his Annuity Starting Date, survivor benefits will be paid in accordance with the terms of the option elected, if any. Once the Participant enters pay status, the option may not be changed except as otherwise specified herein. In the event of the death of the Participant or his contingent annuitant prior to the effective date of his election, the election shall be null and void. Notwithstanding, if a Participant elects during the Applicable Election Period a joint and survivor annuity with a survivorship of more than 50%, then the spouse shall receive, if the Participant dies prior to his Annuity Starting Date, a Survivor's Pension pursuant to Section 9.02 based on such greater survivorship percentage.

Section 8.05 – Commencement of Benefits

The payment of all benefits under the Plan to the Participant, unless the Participant elects otherwise, shall begin on or before the 60th day after the close of the Plan Year in which the latest of the following occurs:

- (a) the Participant attains his Normal Retirement Age;

- (b) termination of the Participant's service with the Employer;
- (c) the date specified in the election made by the Participant; or
- (d) the date on which the Participant submits a written application for benefits to the Committee.

In no event will distributions commence later than April 1 of the calendar year following the calendar year in which the Participant attains Age 70½ or the calendar year in which the Participant retires from employment. Upon the attainment of Age 70½, a Participant who is employed by a Participating Employer may make a one-time election to have his benefits begin in the month next following the election or in the month next following the month in which such Participant retires. Notwithstanding the foregoing, in no event may a Participant who is a five percent owner as defined in Code Section 416 defer payment of benefits past April 1 of the calendar year following the calendar year in which the Participant attains Age 70½.

If the Committee is unable to effect commencement of benefits because they are unable to locate the Participant or Beneficiary, the commencement of benefits may be delayed until 60 days after the Participant or Beneficiary is located. In the event that actual commencement of periodic benefits is later than the effective date of payments, retroactive payment will be made to such effective date.

Section 8.06 – Distribution After Death

If the distribution of a Participant's interest has begun in accordance with a method selected in Section 8.01 or Section 8.02 and the Participant dies before his entire interest has been distributed to him, the remaining portion of such interest shall be distributed at least as rapidly as under the method of distribution selected pursuant to Section 8.01 or Section 8.02 as of his date of death.

If a Participant dies before he has begun to receive any distributions of his interest under the Plan, his entire death benefit shall be distributed to his Beneficiaries no later than December 31 of the calendar year which contains the fifth anniversary of the Participant's death. However, the five year distribution requirement shall not apply to any portion of the deceased Participant's interest which is payable to or for the benefit of a designated Beneficiary. In such event, such portion may be distributed over the life of such designated Beneficiary (or over a period not extending beyond the life expectancy of such designated Beneficiary) provided such distribution begins not later than one year after the date of the Participant's death (or such later date as may be prescribed by Regulations of the Code).

In the event the Participant's spouse is his sole Beneficiary, the requirement that distributions commence within one year of a Participant's death shall not apply. In lieu thereof, such distribution must commence no later than the December 31 of the calendar year immediately following the calendar year in which the Participant died, or by December 31 of the calendar year in which the deceased Participant would have attained Age 70½, if later. If the surviving spouse dies before the distributions to such spouse begin, then the five-year distribution requirement shall apply as if the spouse were the Participant.

Section 8.07 – Consent to Distribution

If the Accrued Benefit is immediately distributable, the Participant and the Participant's spouse, if any, or where the Participant is dead, the surviving spouse, must consent to any distribution of such Accrued Benefit. The consent must be obtained in writing within the Applicable Election Period. Notwithstanding the foregoing, only the Participant needs to consent to the commencement of a distribution in the form of a Qualified Joint and Survivor Annuity while the Accrued Benefit is immediately distributable. Neither the consent of the Participant or the Participant's spouse shall be required to the extent the distribution is a distribution required pursuant to Code Section 401(a)(9) or Code Section 415.

An Accrued Benefit is immediately distributable if any part of the Accrued Benefit could be distributed to the Participant or the surviving spouse before the Participant attains (or would have attained if not deceased) the later of Normal Retirement Age or Age 62.

Notwithstanding, once a notice is provided pursuant to Section 8.04 of the Plan, the Committee shall make a distribution to the Participant even though the Annuity Starting Date is less than thirty days after the notice is given, if:

- (a) The Participant affirmatively elects a form of distribution, and the spouse, if necessary, consents to the distribution;
- (b) The Committee notifies the Participant that he has a right to at least thirty days to consider whether to waive the joint and contingent survivor annuity and to consent to a form of distribution other than the joint and contingent survivor annuity;
- (c) The Participant is permitted to revoke an affirmative distribution election at least until the Annuity Starting Date, or, if later, at any time prior to the expiration of the seven day period that begins the day after the notice is provided to the Participant;
- (d) The Annuity Starting Date must be after the notice is provided to the Participant. Notwithstanding, the Plan shall allow the Annuity Starting Date to be before the date of the Participant's election in (a) above and before the time period in (e) below; and
- (e) The distribution in accordance with the Participant's election in (a) above does not commence before the expiration of the seven day period that begins the day after the notice is provided to the Participant.

The present value of the Accrued Benefit shall be determined pursuant to Section 1.01 of the Plan.

Section 8.08 – Suspension of Benefits

A Participant will not receive pension benefit payments under the Plan for any month in which the Participant is eligible to accrue additional benefits under this Plan for service performed as a Grandfathered Employee, subject to the following qualifications:

- (a) If a Participant continues in the active service of the Participating Employer after Normal Retirement Date, or retires and returns to the active service of the Participating Employer after such Normal Retirement Date, but receives payment from the Participating Employer for hours of service (as defined in DOL Regulations Sections 2530.200(b)-2(a)(1) and 2530.200(b)-2(a)(2)) performed on fewer than eight days (or separate work shifts) during any calendar month in either of the aforementioned periods of active service, then such Participant shall be deemed to have retired and such Participant shall commence or continue to receive distribution of his pension benefit.
- (b) If a Participant continues in the active service of the Participating Employer after such Participant's Normal Retirement Date, or retires and returns to the active service of the Participating Employer after such Normal Retirement Date, then, for each calendar month in the aforementioned periods of active service during which such Participant receives payment from the Participating Employer for hours of service (as defined in DOL Regulations Section 2530.200(b)-2(a)(1) and 2530.200(b)-2(a)(2)) performed on each of eight or more days (or separate work shifts), such Participant's pension benefit shall be suspended until the earlier of such Participant's:
 - (i) actual retirement from the active service of the Participating Employer, or
 - (ii) satisfaction of the conditions of Section 8.08(a).
- (c) A Participant's pension benefit which has been suspended pursuant to Section 8.08(b) shall be resumed not later than the third calendar month after the calendar month in which the Participant no longer satisfies the service requirement of Section 8.08(b). The initial payment upon resumption of benefits shall include any amounts withheld during the period between the cessation of the period during which benefits were suspended pursuant to Section 8.08(b) and the resumption of payments, but shall not be actuarially adjusted for such delay in resumption of benefits, nor shall any payment be made with respect to any month during which pension benefits were suspended pursuant to Section 8.08(b).
- (d) A Participant may request in writing to the Committee that the Committee determine whether such Participant's contemplated employment after such Participant's Normal Retirement Date shall constitute service described in Section 8.08(b). Such written request should be filed not later than 60 days before the Participant's Normal Retirement Date. In determining whether contemplated employment after such Participant's Normal Retirement Date constitutes service described in Section 8.08(b) the claims procedure of Section 14.09 shall be applicable thereto.
- (e) No pension benefit shall be suspended under this Section 8.08 unless the Participating Employer notifies the Participant by personal delivery or first class mail during the first calendar month or payroll period in which pension benefits are being suspended. Such notice will contain such information as may from time to time be required by DOL Regulations Section 2530.203-3(b)(4).

- (f) If a Participant erroneously receives pension benefits for a month during which such pension benefits should have been suspended pursuant to Section 8.08(b), then the Committee may deduct from future benefits such erroneously received pension benefits. However, no such deduction may exceed in any one month 25 percent of that month's pension benefit to which the Participant or the Participant's Beneficiary, as the case may be, would have been entitled (excluding the initial payment of benefits described in Section 8.08(c), which is subject to deduction without limitation).
- (g) When a Participant whose pension benefit has been suspended pursuant to Section 8.08 either retires (or again retires) from the active service of the Participating Employer or, with respect to a Participant described in Section 8.08(b), in any month receives payment from the Participating Employer on fewer than eight days (or separate work shifts), then such Participant's pension benefit shall be determined at such time, subject to Article VIII, as follows:
 - (i) Years of Benefit Service shall be the sum of:
 - (A) the Years of Benefit Service prior to the suspension of the Retirement Benefit under this Section 8.08, and
 - (B) the Years of Benefit Service during the period benefits have been suspended pursuant to this Section 8.08;
 - (ii) Average Monthly Compensation shall include months in which the Participant's benefit was suspended pursuant to this Section 8.08;
 - (iii) using the formula in effect at the time of the Participant's subsequent Benefit Commencement Date (or initial Benefit Commencement Date if the Participant continues in the active service of a Participating Employer without having previously retired after attaining the Participant's Normal Retirement Age);
 - (iv) after benefit payments have commenced or recommenced under this Section 8.08(g), in no event shall the Participant's pension benefit be less than the pension benefit which the Participant was receiving prior to the suspension of benefits, in both cases determined as a single life annuity or, if the Participant was not receiving any pension benefit, the pension benefit that the Participant would have received had such Participant not performed the length of service described in Section 8.08(b); and
 - (v) such pension benefit may be received in any form permissible under the Plan at the time of subsequent retirement, without regard to the manner in which the Participant had been receiving such Participant's pension benefit.
- (h) This Section 8.08 does not apply to the minimum top-heavy benefits under Section 12.03.

Section 8.09 – Eligible Rollover Distribution

- (a) Notwithstanding any provision of the Plan to the contrary that would otherwise limit a Participant's election under this Section 8.09, a Participant may elect, at the time and in the manner prescribed by the Committee, to have all or any portion of an Eligible Rollover Distribution paid in a Direct Rollover directly to an Eligible Retirement Plan specified by the Participant.
- (b) For purposes of this Section 8.09, the following definitions apply:
- (i) Eligible Rollover Distribution – An Eligible Rollover Distribution is any distribution of all or any portion of the balance to the credit of the Distributee, except that an Eligible Rollover Distribution does not include: any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Distributee or the joint lives (or joint life expectancies) of the Distributee and the Distributee's designated Beneficiary; any hardship distribution; any distribution for a specified period of 10 years or more; or any distribution to the extent such distribution is required under Code Section 401(a)(9). A portion of the distribution shall not fail to be an Eligible Rollover Distribution merely because the portion consists of after tax contributions which were not includable in gross income. However, such portion may be paid only to an individual retirement account or annuity described in Code Section 408(a) or (b) or a qualified defined contribution plan described in Code Sections 401(a) or 403(a) that agrees to separately account for amounts so transferred, including separately accounting for the portion of such distribution which is includable in gross income and the portion of such distribution which is not includable. For distributions made on and after January 1, 2007, the portion consisting of after-tax employee contributions may also be transferred directly to a qualified defined benefit plan as defined in Code Section 414(j), or an annuity plan described in Code Section 403(b) that agrees to separately account for amounts so transferred, including separately accounting for the portion of such distribution which is includable in gross income and the portion of such distribution which is not so includable. For distributions made on or after January 1, 2008, the portion consisting of after-tax employee contributions may also be transferred directly to a Roth individual retirement account described in Code Section 408A, subject to any applicable eligibility restrictions imposed by law.
- (ii) Eligible Retirement Plan – An Eligible Retirement Plan is an individual retirement account described in Code Section 408(a), an individual retirement annuity described in Code Section 408(b), an annuity plan described in Code Section 403(a), a qualified trust described in Code Section 401(a), an annuity contract described in Code Section 403(b) or an eligible plan under Code Section 457(b) which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state and which agrees to separately account for amounts transferred into such plan from this Plan and which accepts the Distributee's Eligible Rollover Distribution. The definition of Eligible Retirement Plan shall also apply in the case of a distribution to a surviving

spouse, or to a spouse or former spouse who is the alternate payee under a Qualified Domestic Relations Order, as defined in Code Section 414(p). Effective for distributions on or after January 1, 2008, an Eligible Retirement Plan shall include a Roth individual retirement account described in Code Section 408A, subject to any applicable eligibility restrictions imposed by law.

- (iii) Distributee – A Distributee includes a Participant or former Participant. In addition, the Participant's or former Participant's surviving spouse and the Participant's or former Participant's spouse or former spouse who is the alternate payee under a Qualified Domestic Relations Order, as defined in Code Section 414(p), are Distributees with regard to the interest of the spouse or former spouse. A Distributee shall also include a non-spouse Beneficiary. However, for purposes of an Eligible Retirement Plan above, an Eligible Retirement Plan shall be limited to an individual retirement account described in Code Section 408(a), an individual retirement annuity described in Code Section 408(b), or a Roth individual retirement account described in Code Section 408A. Effective January 1, 2009, the term Distributee also includes a non-spouse Beneficiary to the extent provided in this paragraph. In the case of a non-spouse Beneficiary of a Participant or former Participant, an Eligible Retirement Plan shall only include an individual retirement account or annuity described in Code Section 408(a) or (b), or a Roth individual retirement account described in Code Section 408A that is an inherited retirement account or annuity under Code Section 408. Such eligible retirement plan may receive only direct trustee-to-trustee transfers with respect to a non-spouse Beneficiary.
- (iv) Direct Rollover – A Direct Rollover is a payment by the Plan to the Eligible Retirement Plan specified by the Distributee.

ARTICLE IX

PRERETIREMENT SURVIVOR'S BENEFIT

Section 9.01 – Eligibility

If a Participant who has been credited with at least five Years of Vesting Service dies prior to Termination of Service, the surviving spouse of the deceased Participant shall be entitled to a Survivor's Benefit in the form of a Qualified Preretirement Survivor Annuity. If there is no surviving spouse at the death of the Participant, the Dependent Child or Dependent Parent of the deceased Participant shall be entitled to a Survivor's Benefit.

Section 9.02 – Survivor's Benefit – Amount

- (a) Participant with less than Ten Years of Benefit Service. The amount of the Survivor's Benefit payable to the spouse, Dependent Child or Dependent Parent of a deceased Participant who was credited at the time of death with less than 10 Years of Benefit Service shall be equal to one-half of the benefit the Participant would have received if the Participant had terminated employment on the day of his death, survived until his Normal Retirement Date (or survived until his Late Retirement Date if his death occurs after the date that would have been his Normal Retirement Date) and as of that date commenced receiving a joint and 50% survivor annuity in favor of his spouse, Dependent Child, or Dependent Parent, as elected.

If the Participant's death occurs prior to his attaining Age 50, the payment of the Survivor's Benefit shall not commence earlier than the date on which the Participant would have attained Age 50. The monthly benefit payable to the Beneficiary of a Participant who dies prior to Age 50 shall be reduced by 6-2/3 percent for each year prior to the Participant's Age 65 (up to three years) and by five percent per year for each year prior to the Participant's Age 62 in which benefits commence.

- (b) Participant with Ten or more Years of Benefit Service. The amount of the Survivor's Benefit payable to the spouse, Dependent Child or Dependent Parent of a deceased Participant who was credited at the time of death with at least ten Years of Benefit Service shall be equal to one-half of the benefit the Participant would have received if the Participant had terminated employment on the day of his death and commenced receiving a life annuity on the first of the month coincident with or following the date of death. The monthly benefit payable to the surviving spouse shall be reduced by one-half percent for each full year greater than five years that the spouse is younger than the deceased Participant, but shall not be reduced by more than 25 percent.

Section 9.03 – Survivor's Benefit – Period of Payment

- (a) The Survivor's Benefit payable to the spouse shall commence as of the first day of any month following the Participant's death and shall continue in monthly installments through the month in which the spouse dies.

If after commencing receipt of such Survivor's Benefit, the spouse dies, then such benefit shall be divided and paid in equal shares to any Dependent Children of the Participant until the earliest of age 24, marriage or death. A Dependent Child of the Participant who is Disabled shall continue to receive payments in monthly installments through the earliest of marriage, death or the date the Dependent Child is no longer Disabled.

- (b) The Survivor's Benefit payable to the Dependent Child shall commence as of the first day of the month following the death of the Participant, and shall continue in monthly installments through the earliest of the Dependent Child's age 24, marriage or death. A Dependent Child of the Participant who is Disabled shall continue to receive payments in monthly installments through the earliest of marriage, death or the date the Dependent Child is no longer Disabled.

If there is no Dependent Child, the Survivor's Benefit shall be divided and paid in equal shares commencing not later than one year after the date of the Participant's death to any surviving Dependent Parent of the deceased Participant, who shall receive such Survivor's Benefit for life.

If one or more of the recipients receiving the Survivor's Benefit ceases to be eligible to continue to receive his share, the remaining recipients shall continue to receive only their respective shares.

Section 9.04 – Waiver

A Participant may elect to waive payment of a Qualified Preretirement Survivor Annuity at any time during the Applicable Election Period in favor of a Dependent Child or Dependent Parent. A Participant may revoke any such waiver at any time during the Applicable Election Period, as follows:

- (a) No waiver shall be effective unless the Participant's spouse consents in writing to such waiver, such waiver designates a Dependent Child or Dependent Parent as his Beneficiary which may not be changed without the spouse's consent (or the spouse's consent expressly permits designations by the Participant without any requirement of further consent by the spouse), the terms of such consent acknowledge the effect of the waiver, and the waiver is witnessed by a notary public.

The provisions of the preceding paragraph shall not be applicable if the Committee is satisfied that the required consent cannot be obtained because either (a) the Participant does not have a spouse, (b) the spouse cannot be located, or (c) of such other circumstances as the Secretary of the Treasury may prescribe by Regulations. Any consent by a spouse or the establishment that the consent of a spouse cannot be obtained shall only be effective with respect to such spouse.

- (b) Each Participant shall be provided with a written explanation of the Qualified Preretirement Survivor Annuity that shall be furnished to the Participant within one of the following periods, whichever ends last:

- (i) the period beginning with the first day of the Plan Year in which the Participant attains Age 32 and ending with the close of the Plan Year preceding the Plan Year in which the Participant attains Age 35;
- (ii) a reasonable period after the individual becomes a Participant;
- (iii) a reasonable time after survivor benefits, if subsidized, cease to be subsidized; and
- (iv) a reasonable period after separation from service in case of a Participant who separates from service before attaining Age 35.

Section 9.05 – USERRA

Effective January 1, 2007, in the case of a Participant who dies while performing qualified military service (as defined in Section 414(u)), the survivors of the Participant are entitled to any additional benefits (other than benefit accruals relating to the period of qualified military service) provided under the Plan had the Participant resumed and then terminated employment on account of death. Code Section 401(a)(37) is hereby incorporated by reference.

ARTICLE X

LIMITATION ON ANNUAL BENEFITS

Section 10.01 – Code Section 415 Limitations

- (a) Notwithstanding any other provision in this Plan, the maximum annual benefit accrued, distributed or otherwise payable by the Plan in any Limitation Year shall not exceed the applicable limitations of Code Section 415, as adjusted in accordance with Code Section 415(d). Such Code Section is hereby incorporated by reference. In no event will an amount payable in any Limitation Year be greater than the Code Section 415(b) limit applicable at the Annuity Starting Date.

- (b) If the Participant participates in more than one defined benefit plan (as defined in Treasury Regulations 1.415(b)-1(a)(2)), and the Participant's benefits in this Plan and such other defined benefit plan(s) must be reduced to satisfy the requirements of this Article, benefits under the other defined benefit plan will be reduced before benefits under this Plan.

ARTICLE XI

VESTING

Section 11.01 – Vesting Schedule

A Participant shall become fully vested in such Participant's Accrued Benefit upon the earlier of his attainment of Normal Retirement Age or completion of five Years of Vesting Service.

Section 11.02 – Deemed Distributions

If the Participant's employment is terminated and he does not have a vested interest in his Accrued Benefit, a distribution of his interest in the amount of \$0 shall be deemed to have been made by the Plan on the date of his Separation from Service. If such Participant resumes employment with the Participating Employer prior to incurring five consecutive one year Break in Service Periods, any amounts so forfeited shall be deemed repaid and his Years of Benefit Service shall be restored upon his reemployment.

Section 11.03 – Plan Amendments

If the Plan's vesting schedule is amended or the Plan is amended in any way that directly or indirectly affects the computation of a Participant's nonforfeitable percentage, or if the Plan is deemed amended by an automatic change to or from a top-heavy vesting schedule under Section 12.04, in the case of a Grandfathered Employee who is a Participant as of the later of the date such amendment or change is adopted or the date it becomes effective, the nonforfeitable percentage (determined as of such date) of such Grandfathered Employee's interest in his Accrued Benefit will not be less than the percentage computed under the Plan without regard to such amendment or change.

ARTICLE XII

TOP-HEAVY RULES

Section 12.01 – Applicability of Top-Heavy Provisions

The provisions of this Section shall supersede other related Plan Sections should this Plan become a Top-Heavy Plan.

Section 12.02 – Definitions

- (a) This Plan is a Top-Heavy Plan for any year in which, as of the Determination Date, either:
 - (i) the present value of cumulative Accrued Benefits under the Plan for Key Employees exceeds 60% of the present value of cumulative Accrued Benefits under the Plan for all Participants, excluding the Accrued Benefits of Participants who have not performed services for the Participating Employer during the preceding one year; or
 - (ii) the Plan is part of a Top-Heavy Group. The ratio in (i) shall be computed in accordance with Code Section 416 and the Regulations thereunder.

In the case of a defined benefit plan, the present value of the cumulative Accrued Benefit for a Participant other than a Key Employee shall be determined using the single accrual method used for all plans of the Participating Employer and Affiliates, or if no single method exists, using a method which results in benefits accruing not more rapidly than the slowest accrual rate permitted under Code Section 411(b)(1)(C).

- (b) A Top-Heavy Group is an Aggregation Group under which, when taken as a whole, the sum of the present value of cumulative Accrued Benefits for Key Employees under all defined benefit plans in the group and the aggregate of the accounts of Key Employees under all defined contribution plans in the group exceeds 60% of a similar sum determined for all Participants.
- (c) An Aggregation Group consists of:
 - (i) each plan of the Participating Employer in which a Key Employee is a Participant; and
 - (ii) each other plan of the Participating Employer which enables any plan described in Subclause (i) to meet the requirements of Code Sections 401(a)(4) or 410.

The Participating Employer may treat any plan not required to be included in an Aggregation Group under Subclause (i) as being part of such group if such group would continue to meet the requirements of Code Sections 401(a)(4) and 410 with such plan being taken into account. If the Aggregation Group continues to be Top-Heavy, no plan which was included in the Aggregation Group on a voluntary basis will be deemed to be Top-Heavy;

- (iii) In the case of two or more defined benefit plans which are being tested for determining whether an aggregation group is Top-Heavy, the Actuarial Equivalence used for all plans within the Aggregation Group must be the same; and
 - (iv) Only those plans of the Participating Employer in which the Determination Date falls within the same calendar year shall be aggregated in order to determine whether or not such plans are Top-Heavy Plans.
- (d) The Present Value of Accrued Benefits of all Participants shall be determined as of the most recent valuation date which is within a twelve-month period ending on the Determination Date. For purposes of determining Present Value of Accrued Benefits (or the amount of the account of any Participant), such present value (or amount) shall be increased by the aggregate distributions made with respect to such Participant under the Plan during the one-year period ending on the Determination Date. The preceding sentence shall also apply to distributions under a terminated plan which, had it not been terminated, would have been aggregated with the Plan under Code Section 416(g)(2)(A)(i). In the case of a distribution made for a reason other than severance from employment, death, or disability, this provision shall be applied by substituting "five year period" for "one year period."
- (e) The Determination Date is that date on which the plan status is determined to be Top-Heavy or not Top-Heavy. Such date shall be with respect to any Plan Year:
- (i) the last day of the preceding Plan Year; or
 - (ii) in the case of the first Plan Year, the last day of such Plan Year.
- (f) A Key Employee is any Employee or former Employee (including any deceased Employee) who at any time during the Plan Year that includes the Determination Date was:
- (i) an officer of the Participating Employer having 415 Compensation greater than \$160,000 (as adjusted under Code Section 416(i)(1));
 - (ii) a five percent owner of the Participating Employer; or
 - (iii) a one percent owner of the Participating Employer having 415 Compensation of more than \$150,000.

For purposes of Subclause (i), no more than fifty (50) Employees (or, if lesser, the greater of three or 10 percent of the Employees) shall be treated as officers. For this purpose, the rules of Code Section 414(b), (c), (m) and (o) shall not apply, and Employees described in Code Section 414(q)(5) shall be excluded.

For purposes of Subclauses (i) and (iii), 415 Compensation means compensation within the meaning of Code Section 415(c)(3).

The determination of who is a Key Employee will be made in accordance with Code Section 416(i)(1) and applicable Regulations and other guidance of general applicability issued thereunder.

- (g) A Non-Key Employee is any Employee (or his Beneficiary upon the Employee's death) who is not a Key Employee.
- (h) Average Earnings is the average of the Participant's Annual Earnings during the five consecutive calendar years which produce the greatest aggregate compensation in accordance with Code Section 416(i) and applicable Regulations. Years beginning after the close of the last year in which the Plan was Top-Heavy and years ending in Plan Years beginning before January 1, 1984 shall be disregarded for purposes of determining Average Earnings.
- (i) Annual Earnings is the total remuneration paid to the Participant by the Participating Employer during any calendar year as reported on Internal Revenue Service Form W-2, Box 1 or such successor box which describes "wages, tips, other compensation" and any amount which is not included in the gross income of the Participant under Code Sections 125, 132(f), 401(k) or 402(h). Items excluded from Annual Earnings include, but are not limited to, non-qualified stock options taxable at time of grant or exercise and disqualifying dispositions of qualified stock options. This Plan shall not consider a Participant's Annual Earnings for any year in excess of the Section 401(a)(17) Limitation.
- (j) The Present Value of Accrued Benefits means the lump sum which is the Actuarial Equivalent of the Participant's Accrued Benefit commencing at Normal Retirement Date (or attained age, if later).

Section 12.03 – Minimum Benefit Requirements

- (a) The Minimum Accrued Benefit expressed as a single life annuity, for Non-Key Employees, shall be a benefit equal to the lesser of:
 - (i) two percent of Average Compensation for each Year of Vesting Service, not excluded under (b) during which the Participant was employed by the Participating Employer; and
 - (ii) 20% of Average Compensation.

Each Non-Key Employee who is a Plan Participant and who has completed 1,000 Hours of Service (or the equivalent) during an accrual computation period, shall accrue the minimum benefit whether or not he is employed on a specified date such as the last day of the Plan Year.

For purposes of providing the minimum benefit, a Non-Key Employee who is not a Participant solely because his compensation (as determined under Code Section 416(i) and applicable Regulations) is below a stated amount or he declined to make mandatory contributions to the Plan will be considered to be a Participant.

- (b) Years of Vesting Service shall not be taken into account under this Subsection if:
 - (i) the Plan was not a Top-Heavy Plan for any Plan Year ending during such Year of Vesting Service;
 - (ii) such Year of Vesting Service was completed in a Plan Year beginning before January 1, 1984; or
 - (iii) such Year of Vesting Service was completed prior to the Participant attaining Age 18.
- (c) If the Participating Employer sponsors both a defined benefit and a defined contribution plan, and if both plans are Top-Heavy Plans, then the minimum benefit will be provided in the defined benefit plan and will not be provided in the defined contribution plan.
- (d) For purposes of satisfying the minimum benefit requirements of Code Section 416(c)(1) and the Plan, in determining years of service with the Participating Employer, any service with the Participating Employer shall be disregarded to the extent that it occurs during a Plan Year when the Plan benefits (within the meaning of Code Section 410(b)) no Key Employee or former Key Employee.

Section 12.04 – Accelerated Vesting

If the Plan is a Top-Heavy Plan in a Plan Year, a Non-Key Employee who is credited with an Hour of Service in such Plan Year shall have the nonforfeitable percentage of his Accrued Benefit, as provided in Section 11.01 of the Plan, for such Plan Year determined in accordance with the following schedule:

| <u>Years of Vesting Service</u> | <u>Vested Percentages</u> |
|-------------------------------------|-------------------------------|
| Less than three | 0% |
| Three or more | 100% |

A Participant's Deferred Vested Retirement Benefit shall not be less than that determined as of the last day of the last Plan Year in which the Plan was a Top-Heavy Plan.

If the Plan ceases to be Top-Heavy, each Participant with three or more Years of Vesting Service shall have their vested percentages determined in accordance with the schedule contained in this Section 12.04. In no event, however, will the resulting vesting percentage be less than determined on the day the Plan ceased to be Top-Heavy.

Section 12.05 – General

- (a) Except to the extent provided in Regulations, any rollover contribution (or similar transfer) initiated by the Participant, to a plan shall not be taken into account with respect to the transferee plan for purposes of determining whether such plan is a Top-Heavy Plan (or whether any Aggregation Group which includes such plan is a Top-Heavy Group).

- (b) If any individual is a Non-Key Employee with respect to any plan for any Plan Year, but such individual was a Key Employee with respect to such plan for any prior Plan Year, any Accrued Benefit for such individual (and the account of such individual) shall not be taken into account.
- (c) The minimum benefit and vesting requirements heretofore mentioned shall not apply with respect to any Participant included in a unit of employees covered by an agreement which the Secretary of Labor finds to be a collective bargaining agreement between employee representatives and one or more employers if there is evidence that retirement benefits were the subject of good faith bargaining between such employee representatives and such employer or employers.

ARTICLE XIII

PLAN TO PLAN TRANSFERS

Section 13.01 – Transfer of Assets and Liabilities With Other Plans

- (a) Transfer from the Plan. If a Participant ceases to be an Employee of a Participating Employer and becomes an employee of an Other Employer (as defined in Section 1.59) if such Other Employer maintains a defined benefit plan satisfying the requirements of Code Section 401(a) and such employee becomes a participant in such Other Employer's qualified defined benefit plan, then this Section 13.01(a) shall apply. The Trustee, at the direction of the Committee, shall transfer an amount of Plan assets equal to the minimum amount of Plan assets necessary to satisfy the requirements of Code Section 414(l) for a single employer plan and as agreed to by the parties, along with the related liability to pay such transferred Participant's vested Accrued Benefit, all as determined by the Actuary, to the funding vehicle established pursuant to the aforementioned defined benefit plan, provided that such transferee plan accepts the liability to pay the Participant or the Participant's Beneficiary the transferred Accrued Benefit and releases the Plan from such liability. The terms of the transfers of assets and liabilities under the Plan that have been executed are described in Appendix C as attached to the Plan.
- (b) Transfer to the Plan. If an employee who participated in a defined benefit plan of an Other Employer which plan satisfies the requirements of Code Section 401(a), ceases employment with such Other Employer and becomes a Grandfathered Employee of a Participating Employer, then this Section 13.01(b) shall apply. At such time as the Grandfathered Employee becomes a Participant in the Plan, or at any time thereafter, with the consent of the Committee, the Plan and Trustee shall accept a transfer of assets from the other qualified defined benefit plan and the liability representing such transferred Participant's vested accrued benefit in such other plan and release the other qualified defined benefit plan from such liability. The amount of assets transferred shall be equal to the minimum amount required to satisfy the requirements of Code Section 414(l) for a single employer plan and as agreed to by the parties. If a Participant's accrued benefit is transferred to the Plan and is calculated in a normal form other than an annuity for his life only, his transferred accrued benefit shall be recalculated in the form of a life annuity which shall be the actuarial equivalent of the normal form of payment under the transferor plan. The Participant's benefit shall be calculated under Article IV, including the special provisions in Section 4.07. The terms of the transfers of assets and liabilities under the Plan that have been executed are described in Appendix C as attached to the Plan.

Section 13.02 – Protected Benefits and Vesting

Benefits transferred to this Plan will be subject to this Plan's vesting schedule and distribution provisions; provided, however, that the vesting schedule for such a benefit will be no less favorable than the vesting schedule to which that benefit was subject in the transferor plan and that distribution options will be preserved in this Plan to the extent required by Code Section 411(d)(6).

ARTICLE XIV

ADMINISTRATION OF THE PLAN

Section 14.01 – Committee

The Benefits and Investments Committee serves as the Plan Administrator and oversees the administration and operation of the Plan. The Committee shall be a named fiduciary of the Plan as described in Section 402(a)(1) of ERISA. The Committee was established pursuant to resolution of the Board of Control of the original Contractor, Bechtel Jacobs Company LLC dated March 23, 1998.

The Committee shall be comprised of members appointed as follows: the President and Project Manager of UCOR (or his or her designee) shall have the authority to appoint six representatives, or, if greater, two more representatives than the number of New Prime Contractors serving on the Committee, and each New Prime Contractor shall have the authority to appoint one representative. The entity that appoints a member of the Committee also shall have the power to remove such individual(s) from the Committee. If no entity appoints a representative to serve on the Committee, the term Committee shall be deemed to refer to UCOR. The President and Project Manager of UCOR (or his or her designee) shall appoint the Chair of the Committee.

Section 14.02 – Power

The Committee has the absolute power, authority, and discretion to administer and interpret the Plan and to adopt such rules as in the opinion of the Committee are necessary or advisable to implement, administer, and interpret the Plan, or to transact its business. Such rules as are adopted by the Committee shall be binding upon any persons having an interest in or under the Plan.

The Committee may delegate its discretionary authority and such duties and responsibilities as it deems appropriate (with the exception of Plan amendments and asset transfer agreements which shall be accomplished consistent with Sections 1.10 and 15.02), to facilitate the day-to-day administration of the Plan and, unless the Committee provides otherwise, such a delegation will carry with it the full discretionary authority to accomplish the delegation.

Determinations by the Committee or the Committee's delegate will be final and conclusive upon all persons. The powers of the Committee include, but are not limited to, the following:

- (a) to make and enforce such rules as it shall deem necessary or proper for the efficient administration of the Plan,
- (b) to select investments,
- (c) to establish and appoint an investment committee to monitor and oversee the investment of Plan assets,
- (d) to determine a funding policy for the Plan,

- (e) to employ and appoint actuaries, attorneys, accountants, consultants, investment counselors, trustees, and other experts,
- (f) to authorize payment from Plan assets for the expenses of administering the Plan, and
- (g) to perform any other necessary or proper functions in the operation of the Plan.

The Committee shall hold meetings to the extent necessary to effect the powers described above, upon such notice, at such place and at such time as it may from time to time determine, in person or by telephone or electronic means. When deemed necessary by the Chair of the Committee, the Chair may present issues to the Committee by email or similar means without a formal meeting and the Committee may vote on such issue by email or similar electronic means.

Section 14.03 – Indemnification

The Participating Employers will indemnify and hold harmless the Board, the members of the Committee, and any Employees, from and against any and all liabilities, claims, costs and expenses, including attorneys' fees, arising out of an alleged breach in the performance of their fiduciary duties under the Plan and under ERISA, other than such liabilities, claims, costs and expenses as may result from the gross negligence or willful misconduct of such persons. The Participating Employers shall have the right, but not the obligation, to conduct the defense of such persons in any proceeding to which this Section applies.

Section 14.04 – Expenses

All proper expenses incurred in administering the Plan will be paid from the Fund if not paid by the Participating Employers. If expenses are initially paid by a Participating Employer, the Participating Employer may be reimbursed from the Fund. Committee members will receive no remuneration for their services in administering the Plan.

Section 14.05 – Allocation of Responsibility

Except to the extent provided in Section 405 of ERISA, no fiduciary shall have any liability for a breach of fiduciary responsibility of another fiduciary with respect to the Plan and Trust.

Section 14.06 – Notices and Elections

A Participant shall deliver to the Committee all directions, orders, designations, notices or other communications on appropriate forms to be furnished by the Committee. All elections which may be made by a Participant under the Plan shall be made in a time, manner and form determined by the Committee unless a specific time, manner or form is set forth in the Plan.

Section 14.07 – Taxes Payable from Fund

Taxes, if any, shall be payable by the Committee from the Fund.

Section 14.08 – Misrepresentation of Age

In making a determination or calculation based upon a Participant's age, the Committee shall be entitled to rely upon any information furnished by the Participant. If a Participant misrepresents the Participant's age, and the misrepresentation is relied upon by the Participating Employer, the Committee or the Actuary in determining the Participating Employer's annual contribution to the Plan, the Committee may adjust the Participant's Accrued Benefit in such manner as it shall deem equitable. In the case of a Participant who has misrepresented the Participant's age as less than the Participant's actual age, the methods of such adjustment may include the following:

- (a) the Committee may begin payment of the Participant's Normal Retirement Benefit upon the Normal Retirement Date which is based upon the Participant's misrepresented age;
- (b) the Committee may determine the Participant's Accrued Benefit based upon the Participant's misrepresented age as of the date the correct age is disclosed and may make payment of such Accrued Benefit, or the Actuarial Equivalent thereof, in accordance with provisions of the Plan; or
- (c) the Committee may make such other adjustment of the Participant's Accrued Benefit as it may deem equitable under the circumstances.

Section 14.09 – Claims Procedure

A claim for benefits under the Plan must be made to the Committee in writing. The Committee shall have the absolute power, authority and discretion to adjudicate claims. The applicant shall be notified in writing of any adverse decision with respect to his claim within 90 days after the Committee's receipt of the claim. The notice shall be written in a manner calculated to be understood by the applicant and shall include:

- (a) The specific reason or reasons for the denial;
- (b) Specific references to the pertinent Plan provisions on which the denial is based;
- (c) A description of any additional material or information necessary for the applicant to perfect the claim and an explanation why such material or information is necessary;
- (d) An explanation of the Plan's claim review procedures; and
- (e) A statement of the applicant's right to bring civil action under ERISA.

If special circumstances require an extension of time for processing the initial claim, a written notice of the extension and the reason therefore shall be furnished to the applicant before the end of the initial 90-day period. In no event shall such extension exceed 90 days.

In the event a claim for benefits is denied, the applicant or his duly authorized representative, at the applicant's sole expense, may appeal the denial to the Committee within 60 days of the receipt of written notice of the denial. In pursuing such appeal, the applicant or his duly authorized representative may:

- (a) Request in writing that the Committee review the denial;
- (b) Review pertinent documents, records and other information relevant to the claim; and
- (c) Submit issues and comments in writing.

The decision on the appeal shall be made within 60 days of receipt of the request for review, unless special circumstances require an extension of time for processing, in which case a decision shall be rendered as soon as possible, but not later than 120 days after receipt of the request for review. If such an extension of time is required, written notice of the extension shall be furnished to the applicant before the end of the original 60 day period which explains the reasons for the extension and the date a decision is expected. The decision on the appeal shall:

- (a) Be made in writing;
- (b) Be written in a manner calculated to be understood by the applicant;
- (c) Include specific references to the provisions of the Plan on which the denial is based; and
- (d) Include a statement that applicants can receive free of charge copies of all documents, records and other information relevant to the claim, a statement describing the applicant's right to bring civil action under ERISA, and a description of a voluntary appeals procedure, if any, offered by the Plan.

Section 14.10 – Time Limit for Filing a Lawsuit

No legal or equitable action may be brought concerning a Plan benefit dispute more than one year after the date the Committee renders its final benefit determination, including its final decisions on the appeal of a benefit claim determination.

ARTICLE XV

AMENDMENT, TERMINATION, ADOPTION AND MERGER

Section 15.01 – Amendment Committee

The Contractor shall maintain and participate in the Amendment Committee. The Amendment Committee shall be comprised of members appointed as follows: the President and Project Manager of UCOR (or his or her designee) shall have the authority to appoint six representatives, or, if greater, two more representatives than the number of New Prime Contractors serving on the Amendment Committee and each New Prime Contractor shall have the authority to appoint one representative to the Amendment Committee. The entity that appoints a member of the Amendment Committee also shall have the power to remove such individual(s) from the Amendment Committee. If no entity appoints a representative to serve on the Amendment Committee, the term Amendment Committee shall be deemed to refer to any of the following: the Board, the President and Project Manager of UCOR, or any of their respective delegates.

The Amendment Committee shall hold meetings to the extent necessary to effect the duties described in Section 15.02 below, upon such notice, at such place and at such time as it may from time to time determine, in person or by telephone or electronic means. When deemed necessary by the Chair of the Amendment Committee, the Chair may present issues to the Amendment Committee by email or similar means without a formal meeting and the Amendment Committee may vote on such issue by email or similar electronic means.

The President and Project Manager of UCOR (or his or her designee) shall appoint the chair of the Amendment Committee. An amendment to this Plan shall be deemed adopted (i) when a majority of the members of the Amendment Committee in attendance approve such amendment as part of a meeting; or (ii) when a meeting is not held, by a majority approval of all members of the Amendment Committee. An amendment to the Plan shall be evidenced by a signature of an authorized member of the Amendment Committee.

Section 15.02 – Modification or Amendment of Plan

The Amendment Committee shall have the right to amend this Plan in any and all respects at any time and from time to time provided, however, that no amendment shall (a) deprive any Participant of any of the accrued vested benefits to which he is entitled under this Plan except as permitted under Code Sections 411(d)(6), 412(c)(7) and 432(f), (b) provide for the use of funds or assets held by the Trust to be diverted to purposes other than for the exclusive benefit of Participants and their beneficiaries, or (c) cause or permit any portion of the assets to revert to or become the property of the Companies prior to the satisfaction of all liabilities hereunder to Participants and their Beneficiaries, except as provided in Section 15.10.

Notwithstanding, the Board, the President and Project Manager of UCOR, or any of their respective designees, shall have the authority to amend the Plan in any and all respects where such changes are amendments required to qualify and maintain the Plan's qualified status under Code Section 401(a) or to comply with provisions of applicable law.

Section 15.03 – Amendments Required for Qualification

All provisions of the Plan, and all benefits and rights granted hereunder, are subject to any amendments, modifications, revisions or alterations which are necessary from time to time to qualify the Plan under Code Section 401(a), to continue the Plan as so qualified and to comply with any other provision of law. Accordingly, notwithstanding any other provisions of the Plan, the Contractor may amend, modify, revise or alter the Plan with retroactive effect in any respect or manner necessary to qualify the Plan under Code Section 401(a), to continue the Plan as so qualified, or to comply with any other provision of law.

Section 15.04 – Termination of Plan

The Amendment Committee shall have the right to terminate the Plan or any part thereof at any time. The Plan may also be terminated, completely or partially, as a result of a determination to that effect by the Internal Revenue Service or the Pension Benefit Guaranty Corporation ("PBGC"), or as a result of a finding to that effect made by an appropriate court of law.

Section 15.05 – Termination of Class of Employees

To the extent required by the terms of a collective bargaining agreement entered into prior to April 1, 1998, if the Plan is terminated for a class of Employees, such Employees will be treated as though they were the only Employees covered by the Plan and the Plan had terminated.

Section 15.06 – Modification of Pension Benefits

Any amendment, modification, alteration, revision or termination of the Plan shall not adversely affect the pension benefits of any Participant who shall have retired or of any Beneficiary who shall then be receiving benefits under this Plan, except as may be necessary for qualification under Code Section 401(a).

Section 15.07 – Nonforfeitability of Benefits Upon Termination

In the event of the complete or partial termination of the Plan, the rights of all affected Participants to benefits accrued to the date of such termination, to the extent funded as of such date, shall become nonforfeitable.

Section 15.08 – Expenses of Termination

In the event of the complete or partial termination of the Plan, the expenses incident thereto shall be a prior claim and lien upon the assets of the Fund and shall be paid or provided for prior to the distribution of any benefits pursuant to such termination, unless such expenses are paid by a Participating Employer.

Section 15.09 – Allocation and Distribution of Assets Upon Termination

Upon termination of the Plan, the Trustee, pursuant to the direction of the Committee, shall allocate the Plan assets to the Participants and Beneficiaries in accordance with Section 4044 of ERISA.

Section 15.10 – Excess Assets

In the event the Plan is terminated, any funds remaining unallocated after payment of the expenses of the termination (including but not limited to applicable taxes) under Section 15.07, and after distribution of the Plan assets in accordance with Section 15.08 will be returned to the Contractor.

Section 15.11 – Limitation on Benefits Payable Upon Early Termination of Plan

If the Plan is terminated, the annual benefit payment to a Participant described in the next paragraph is limited to the payment that would be made to that Participant under a single life annuity that is the Actuarial Equivalent of the Participant's "Termination Accrued Benefit," as defined below; provided, however, that this restriction will not apply if either:

- (a) after payment to a Participant described in the next paragraph, of his or her Termination Accrued Benefit the value of Plan assets equals or exceeds 110 percent of the funding target, as defined in Code Section 430(d)(1), or
- (b) the value of the Termination Accrued Benefit of a Participant described in the next paragraph is less than one percent of the value of current liabilities. For these purposes, "Termination Accrued Benefit" means the sum of the Participant's Accrued Benefit under the Plan, and any periodic income, withdrawal values payable to a living Participant, and death benefits not provided for by insurance on the Participant's life.

Participants whose benefits are restricted on distribution include all current and former highly compensated employees within the meaning of Code Section 414(q). In any year, the total number of Participants whose benefits are restricted under the preceding paragraph is limited to a group of not less than 25 current and former highly compensated employees. If the group of affected Participants is limited as provided in the preceding sentence, the group must consist of the current and former highly compensated employees with the greatest compensation as provided under the Regulations of Code Section 401(a)(4).

Section 15.12 – Merger or Asset Transfer

Any merger or consolidation of the Plan into, or with, or transfer of all or part of its assets or liabilities to, any other qualified plan within the meaning of Code Sections 401(a) or 403(a) will be valid only if each Participant in the Plan would be entitled to a benefit immediately after the merger, consolidation or transfer which is equal to or greater than the benefit such Participant would have been entitled to receive immediately before the merger, consolidation or transfer if the Plan had then terminated.

The Participating Employer or its delegate may authorize such a transfer of assets from another such qualified plan into the Plan. Transfers of assets from the Plan to another qualified plan at the request of a Participating Employer shall be accomplished by means of amendment to the Plan.

ARTICLE XVI
FUND PROVISIONS

Section 16.01 – Trust

This Plan is created for the exclusive benefit of Grandfathered Employees of the Participating Employers and shall be interpreted in a manner consistent with its being a trust, as defined in Code Section 401(a). Therefore, under no circumstances shall any funds contributed to this Plan or any assets of this Plan or Fund ever revert to or be used or enjoyed by the Participating Employer, nor shall any such funds or assets ever be used other than for a benefit of the Grandfathered Employees of the Participating Employer and their Beneficiaries, prior to the satisfaction of all liabilities under this Plan to the Grandfathered Employees and only then upon Plan termination.

Notwithstanding the above, a Participating Employer contribution may be returned to the Participating Employer upon the occurrence of one of the following events:

- (a) In the case of a Participating Employer contribution which in the sole opinion of the Committee is made by virtue of mistake of fact, this Section shall not prohibit the return of such contribution to the Participating Employer within one year after the payment of the contribution.
- (b) All contributions to the Plan are hereby conditioned on their current deductibility under Code Section 404. To the extent such contribution is disallowed, this Section shall require the return to the Participating Employer of such contribution (to the extent disallowed), within one year after such disallowance of the deduction.
- (c) A contribution that is conditioned upon the qualification of the Plan as amended, shall be returned to the Participating Employer upon its request, if the Plan amendment is submitted to the Internal Revenue Service within one year from the date the amendment was adopted, and such contribution that was made conditioned upon plan requalification is returned to the Participating Employer within one year of the date of denial of requalification of the Plan.

Section 16.02 – Participating Employer Contributions

The Participating Employers shall make contributions to the Plan at such times and in such amounts as the Actuary may certify as being not less than the amounts required to be contributed under ERISA and the Code.

Section 16.03 – Forfeitures

Any forfeiture under the Plan arising from Termination of Service, death or any other reason shall not be applied to increase the benefits of any Participant prior to termination of the Plan, but shall be applied instead to reduce Participating Employer contributions.

Section 16.04 – Additional Limitations on Liability

Neither the Participating Employer, the Committee or the Trustees in any way guarantees this Plan against loss or depreciation, nor do they guarantee the payment from the Fund

ARTICLE XVII

MISCELLANEOUS

Section 17.01 – Plan Not an Employment Contract

Neither the adoption of the Plan by a Participating Employer nor any action of the Participating Employer, the Committee or the Trustee nor participation in the Plan or failure to participate in the Plan by any person, shall be held or construed to confer upon any person any legal right to be continued as an Employee. All Employees, regardless of whether they participate in the Plan, shall be subject to discharge to the same extent as they would have been if the Plan had never been adopted.

Section 17.02 – Consent to Terms of Plan

A Grandfathered Employee, by becoming a Participant in the Plan, consents and agrees to all the terms and provisions of the Plan, and any rules adopted by the Committee pursuant to the provisions of the Plan, as they may each be amended from time to time.

Section 17.03 – Transfer of Interest Not Permitted

No Participant shall have the right to assign, alienate, transfer, encumber, or otherwise subject to lien any of the benefits provided under the Plan, and the right of any Participant, former Participant, or Beneficiary to any benefit or to any payment hereunder or to any separate account shall not be subject to alienation, transfer, assignment, or encumbrance or otherwise subject to lien, except to the extent provided for by (a) a Qualified Domestic Relations Order as defined in Code Section 414(p), or (b) Code Section 401(a)(13)(C) or (D).

Section 17.04 – Obligations of Participating Employer Limited

The Participating Employers assume no obligations under the Plan and shall be under no legal obligation to make any contributions to the Fund, except as expressly provided in the Plan.

Section 17.05 – Separation of Invalid Provisions

If any provision of the Plan is held invalid, the remainder of the Plan shall not be affected thereby.

Section 17.06 – Payment to a Minor or Incompetent

In the event that any amount is payable to a minor or other legally incompetent person, such amount may be paid in any of the following ways, as the Committee in its sole discretion shall determine:

- (a) To the legal representatives of such minor or other legally incompetent person;
- (b) Directly to such minor or other legally incompetent person; or
- (c) To a parent or guardian of such minor, or to a custodian for such minor under the Uniform Gifts to Minors Act (or similar statute) of any jurisdiction or to the person

with whom such minor shall reside. Payment to such minor or legally incompetent person, or to such other person as may be determined by the Committee, as above provided, shall discharge the Participating Employers and their Affiliates, the Committee, or other person or corporation making such payment pursuant to the direction of the Committee, and none of the foregoing shall be required to see to the proper application of any such payment to such person pursuant to the provisions of this Section 17.06.

Section 17.07 – Doubt as to Right to Payment

If at any time any doubt exists as to the right of any person to any payment hereunder or as to the amount or time of such payment (including, without limitation, any doubt as to identity, or any case in which any notice has been received from any other person claiming any interest in amounts payable hereunder, or any case in which a claim from other persons may exist by reason of community property or similar laws), the Committee shall be entitled, in its discretion, to direct the Trustee to hold such sum as a segregated amount (on an interest bearing basis) until such right or amount or time is determined or until order of a court of competent jurisdiction, or to pay such sum into court in accordance with appropriate rules of law in such case then provided, or to make payment only upon receipt of a bond or similar indemnification (in such amount and in such form as is satisfactory to the Committee).

Section 17.08 – Forfeiture Upon Inability to Locate Distributee

Notwithstanding any other provision of the Plan, in the event that the Committee cannot locate any person to whom a payment is due under the Plan, and no other payee has become entitled thereto pursuant to any provision of the Plan, the benefit in respect of which such payment is to be made shall be forfeited at such time as the Committee shall determine in its sole discretion (but in all events prior to the time such benefit would otherwise escheat under any applicable state law); provided that any benefit so forfeited shall be restored if such person subsequently makes a valid claim for such benefit.

Section 17.09 – Contributions Conditioned on Qualification and Deductibility

Notwithstanding any other provision of the Plan, each contribution made by the Participating Employer under the Plan is conditioned on (a) a determination by the Internal Revenue Service that the Plan as amended qualifies under Code Section 401(a) and (b) the current deductibility of such contribution under Code Section 404.

Section 17.10 – Governing Law

The Plan shall be governed by, construed and administered under the law of the State of Tennessee without regard to the principles of conflict of laws, to the extent not preempted by federal law.

Section 17.11 – Captions

The captions contained herein are inserted only as a matter of convenience and for reference and in no way define, limit, enlarge or describe the scope or intent of the Plan and in no way shall affect the Plan or the construction of any provision thereof.

ARTICLE XVIII

ADOPTION OF THE PLAN

Anything herein to the contrary notwithstanding, this Plan is amended and maintained under the condition that it shall continue to be approved and qualified by the Internal Revenue Service under Code Section 401(a). In the event it should be initially found by the Internal Revenue Service that the Plan as amended and restated is not qualified, the Contractor may amend the Plan as needed to meet Internal Revenue Service requirements.

IN WITNESS WHEREOF, and as evidence of the adoption of the Plan, the Amendment Committee has caused this instrument to be executed by its duly authorized representative this ___ day of _____, 20__, effective as of January 1, 2015

ATTEST:

AMENDMENT COMMITTEE

By: _____

By: _____

(Title)

(Title)

APPENDIX A
ACTUARIAL EQUIVALENCE

The purpose of this Appendix A is to provide the actuarial factors for determining Actuarial Equivalence under the Plan.

Notwithstanding the foregoing, the actuarial increase provided to a Participant who properly elects to delay payment of his benefit past April 1 of the calendar year in which the Participant attains Age 70½ will satisfy the following criteria: (i) the increase will be based on a six percent interest rate and the TPF&C 1971 forecast mortality table with a one-year setback from male ages for unisex factors, (ii) the increase will be applied for the period starting on the April 1 following the calendar year in which the Participant attains Age 70½ and ending on the date on which benefits commence after retirement in an amount sufficient to satisfy Code Section 401(a)(9), and (iii) the increase will be the smallest increase that satisfies the requirements of IRS Notice 97-75.

TABLE 1A

ACTUARIAL PERCENTAGE FACTORS FOR EARLY RETIREMENT
(if employment is terminated by the Participating Employer other than for cause)

| Age | YEARS OF BENEFIT SERVICE | | | | | | | | | | | | | | | | | | |
|-------|--------------------------|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | 8-9 | 10-18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 |
| 48 | 40 | 40 | 45 | 50 | 50 | 50 | 50 | 50 | 50 | 55 | 60 | 65 | 70 | 75 | 80 | 85 | 90 | 95 | 100 |
| 49 | 40 | 40 | 45 | 50 | 50 | 50 | 50 | 50 | 50 | 55 | 60 | 65 | 70 | 75 | 80 | 85 | 90 | 100 | 100 |
| 50 | 40 | 40 | 45 | 50 | 50 | 50 | 50 | 50 | 50 | 55 | 60 | 65 | 70 | 75 | 80 | 85 | 100 | 100 | 100 |
| 51 | 45 | 45 | 45 | 50 | 55 | 55 | 55 | 55 | 55 | 60 | 65 | 70 | 75 | 80 | 85 | 100 | 100 | ___ | 100 |
| 52 | 50 | 50 | 50 | 50 | 55 | 60 | 60 | 60 | 60 | 65 | 70 | 75 | 80 | 85 | 100 | 100 | ___ | ___ | 100 |
| 53 | 55 | 55 | 55 | 55 | 55 | 60 | 65 | 65 | 65 | 70 | 75 | 80 | 85 | 100 | 100 | ___ | ___ | ___ | 100 |
| 54 | 60 | 60 | 60 | 60 | 60 | 60 | 65 | 70 | 70 | 75 | 80 | 85 | 100 | 100 | ___ | ___ | ___ | ___ | 100 |
| 55 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 70 | 75 | 80 | 85 | 100 | 100 | ___ | ___ | ___ | ___ | ___ | 100 |
| 56 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 75 | 80 | 85 | 100 | 100 | ___ | ___ | ___ | ___ | ___ | ___ | 100 |
| 57 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 80 | 85 | 100 | 100 | ___ | ___ | ___ | ___ | ___ | ___ | ___ | 100 |
| 58 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 85 | 100 | 100 | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | 100 |
| 59 | 85 | 85 | 85 | 85 | 85 | 85 | 85 | 100 | 100 | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | 100 |
| 60 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | 100 |
| 61 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | 100 |
| 62-64 | 100 | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | 100 |
| 65 | 100 | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | 100 |

Factors for intermediate ages and intermediate service are available.

TABLE 1B

ACTUARIAL PERCENTAGE FACTORS FOR EARLY RETIREMENT
(except when employment is terminated by action of the Participating Employer
other than for cause)

| Age | YEARS OF BENEFIT SERVICE | | | | | | | | | | | | | | | | | |
|-------|--------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| | 10-18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | Over |
| 50 | 40 | 45 | 50 | 50 | 50 | 50 | 50 | 50 | 55 | 60 | 65 | 70 | 75 | 80 | 85 | 90 | 95 | 100 |
| 51 | 45 | 45 | 50 | 55 | 55 | 55 | 55 | 55 | 60 | 65 | 70 | 75 | 80 | 85 | 90 | 95 | 100 | 100 |
| 52 | 50 | 50 | 50 | 55 | 60 | 60 | 60 | 60 | 65 | 70 | 75 | 80 | 85 | 90 | 95 | 100 | ___ | 100 |
| 53 | 55 | 55 | 55 | 55 | 60 | 65 | 65 | 65 | 70 | 75 | 80 | 85 | 90 | 95 | 100 | ___ | ___ | 100 |
| 54 | 60 | 60 | 60 | 60 | 60 | 65 | 70 | 70 | 75 | 80 | 85 | 90 | 95 | 100 | ___ | ___ | ___ | 100 |
| 55 | 65 | 65 | 65 | 65 | 65 | 65 | 70 | 75 | 80 | 85 | 90 | 95 | 100 | ___ | ___ | ___ | ___ | 100 |
| 56 | 70 | 70 | 70 | 70 | 70 | 70 | 75 | 80 | 85 | 90 | 95 | 100 | ___ | ___ | ___ | ___ | ___ | 100 |
| 57 | 75 | 75 | 75 | 75 | 75 | 75 | 80 | 85 | 90 | 95 | 100 | ___ | ___ | ___ | ___ | ___ | ___ | 100 |
| 58 | 80 | 80 | 80 | 80 | 80 | 80 | 85 | 90 | 95 | 100 | ___ | ___ | ___ | ___ | ___ | ___ | ___ | 100 |
| 59 | 85 | 85 | 85 | 85 | 85 | 85 | 90 | 95 | 100 | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | 100 |
| 60 | 90 | 90 | 90 | 90 | 90 | 90 | 95 | 100 | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | 100 |
| 61 | 95 | 95 | 95 | 95 | 95 | 95 | 100 | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | 100 |
| 62-64 | 100 | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | 100 |
| 65 | 100 | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | ___ | 100 |

Factors for intermediate ages and intermediate service are available.

TABLE 1C

ACTUARIAL PERCENTAGE FACTORS FOR DEFERRED VESTED RETIREMENT

In the event that a Deferred Vested Retirement Benefit computed under Section 7.02 commences prior to Normal Retirement Age, then such benefits shall be reduced by five-ninths of one percent for each month of commencement prior to Age 65 and after Age 62, and five-twelfths of one percent for each month of commencement prior to Age 62.

JOINT AND SURVIVOR ANNUITY FACTORS

TABLE 2A
50% JOINT AND SURVIVOR ANNUITY FORM FACTORS

ATLC PARTICIPANTS:

For an ATLC Participant who has a Termination of Service in the period beginning July 1, 2004, the factor that will be applied to reduce the Participant's pension will be .98. Notwithstanding, for an ATLC Participant under the Plan as of June 30, 2004, in no event will the amount of benefit determined herein be less than the benefit determined at June 30, 2004, under the provisions of the Plan and the applicable factor as in effect on June 30, 2004.

ALL OTHER PARTICIPANTS:

For all other Participants, the benefit will be determined based on the applicable factor in the table below.

DETERMINATION OF AGES:

The benefit is based on the Participant's age and the age of the designated survivor as of the birthday nearest the date the pension starts to determine the factor that will be applied to reduce the pension.

SURVIVING SPOUSE FACTORS

| Spouse's Age | PENSIONER'S AGE | | | | | | | | | | | | | | | | | |
|--------------|-----------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| | 48 | 50 | 52 | 54 | 56 | 58 | 59 | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 |
| 41 | .945 | .936 | .927 | .917 | .906 | .893 | .886 | .879 | .872 | .864 | .856 | .847 | .838 | .829 | .819 | .810 | .800 | .789 |
| 43 | .948 | .939 | .930 | .920 | .909 | .897 | .890 | .883 | .876 | .868 | .860 | .851 | .842 | .833 | .823 | .814 | .804 | .794 |
| 45 | .950 | .943 | .934 | .924 | .913 | .901 | .894 | .887 | .880 | .872 | .864 | .856 | .847 | .838 | .828 | .818 | .808 | .798 |
| 47 | .953 | .946 | .937 | .928 | .917 | .905 | .899 | .892 | .885 | .877 | .869 | .861 | .852 | .842 | .833 | .823 | .813 | .803 |
| 50 | .958 | .951 | .943 | .934 | .924 | .912 | .906 | .899 | .892 | .885 | .877 | .868 | .860 | .851 | .841 | .832 | .822 | .812 |
| 53 | .963 | .956 | .949 | .940 | .931 | .920 | .913 | .907 | .900 | .893 | .885 | .877 | .869 | .860 | .851 | .841 | .831 | .821 |
| 55 | .966 | .960 | .952 | .944 | .935 | .925 | .919 | .913 | .906 | .899 | .891 | .883 | .875 | .866 | .857 | .848 | .838 | .828 |
| 57 | .969 | .963 | .956 | .949 | .940 | .930 | .924 | .918 | .912 | .905 | .898 | .890 | .882 | .873 | .864 | .855 | .845 | .836 |
| 58 | .970 | .965 | .958 | .951 | .942 | .932 | .927 | .921 | .915 | .908 | .901 | .893 | .885 | .877 | .868 | .859 | .849 | .840 |
| 59 | .972 | .966 | .960 | .953 | .945 | .935 | .930 | .924 | .918 | .911 | .904 | .897 | .889 | .880 | .871 | .862 | .853 | .844 |
| 60 | .973 | .968 | .962 | .955 | .947 | .938 | .933 | .927 | .921 | .914 | .907 | .900 | .892 | .884 | .875 | .866 | .857 | .848 |
| 61 | .975 | .970 | .964 | .957 | .950 | .940 | .935 | .930 | .924 | .918 | .911 | .904 | .896 | .888 | .879 | .870 | .861 | .852 |
| 62 | .976 | .971 | .966 | .959 | .952 | .943 | .938 | .933 | .927 | .921 | .914 | .907 | .900 | .892 | .883 | .874 | .865 | .856 |
| 63 | .977 | .973 | .968 | .961 | .954 | .946 | .941 | .936 | .930 | .924 | .918 | .911 | .903 | .895 | .887 | .879 | .870 | .861 |
| 64 | .979 | .974 | .969 | .963 | .957 | .948 | .944 | .939 | .933 | .927 | .921 | .914 | .907 | .899 | .891 | .883 | .874 | .865 |
| 65 | .980 | .976 | .971 | .965 | .959 | .951 | .947 | .942 | .936 | .931 | .925 | .918 | .911 | .903 | .896 | .887 | .879 | .870 |
| 66 | .981 | .977 | .973 | .967 | .961 | .954 | .949 | .945 | .940 | .934 | .928 | .922 | .915 | .908 | .900 | .892 | .883 | .875 |
| 67 | .982 | .979 | .974 | .969 | .963 | .956 | .952 | .948 | .943 | .937 | .932 | .925 | .919 | .912 | .904 | .896 | .888 | .879 |
| 68 | .984 | .980 | .976 | .971 | .966 | .959 | .955 | .951 | .946 | .941 | .935 | .929 | .923 | .916 | .908 | .901 | .893 | .884 |
| 69 | .985 | .981 | .977 | .973 | .967 | .961 | .957 | .953 | .949 | .943 | .938 | .932 | .927 | .920 | .913 | .905 | .897 | .889 |
| 70 | .986 | .983 | .979 | .975 | .970 | .964 | .960 | .956 | .952 | .947 | .942 | .937 | .930 | .924 | .917 | .910 | .902 | .894 |

TABLE 2B**75% JOINT AND SURVIVOR ANNUITY OPTIONAL FORM FACTORS**

Factors are based upon the Towers Perrin Forster & Crosby 1971 Forecast Table, with a one-year setback from male ages for unisex factors; six percent interest

| | | Participant's Age | | | | | | | | | |
|--------------|----|-------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | 50 | 51 | 52 | 53 | 54 | 55 | 56 | 57 | 58 | 59 |
| Spouse's Age | 40 | 0.8838 | 0.8753 | 0.8665 | 0.8572 | 0.8475 | 0.8374 | 0.8268 | 0.8157 | 0.8041 | 0.7919 |
| | 41 | 0.8870 | 0.8787 | 0.8700 | 0.8608 | 0.8512 | 0.8412 | 0.8307 | 0.8197 | 0.8081 | 0.7960 |
| | 42 | 0.8903 | 0.8821 | 0.8735 | 0.8645 | 0.8550 | 0.8451 | 0.8347 | 0.8238 | 0.8123 | 0.8002 |
| | 43 | 0.8937 | 0.8856 | 0.8771 | 0.8682 | 0.8589 | 0.8491 | 0.8388 | 0.8280 | 0.8166 | 0.8046 |
| | 44 | 0.8971 | 0.8892 | 0.8808 | 0.8721 | 0.8628 | 0.8531 | 0.8430 | 0.8323 | 0.8210 | 0.8091 |
| | 45 | 0.9006 | 0.8928 | 0.8846 | 0.8760 | 0.8669 | 0.8573 | 0.8473 | 0.8367 | 0.8255 | 0.8137 |
| | 46 | 0.9040 | 0.8964 | 0.8884 | 0.8799 | 0.8710 | 0.8615 | 0.8516 | 0.8412 | 0.8301 | 0.8185 |
| | 47 | 0.9075 | 0.9001 | 0.8922 | 0.8839 | 0.8751 | 0.8658 | 0.8561 | 0.8458 | 0.8349 | 0.8233 |
| | 48 | 0.9110 | 0.9037 | 0.8960 | 0.8879 | 0.8793 | 0.8702 | 0.8606 | 0.8505 | 0.8397 | 0.8283 |
| | 49 | 0.9145 | 0.9074 | 0.8999 | 0.8919 | 0.8835 | 0.8746 | 0.8652 | 0.8552 | 0.8446 | 0.8333 |
| | 50 | 0.9180 | 0.9111 | 0.9038 | 0.8960 | 0.8878 | 0.8790 | 0.8698 | 0.8600 | 0.8496 | 0.8385 |
| | 51 | 0.9215 | 0.9148 | 0.9076 | 0.9001 | 0.8920 | 0.8835 | 0.8745 | 0.8649 | 0.8546 | 0.8437 |
| | 52 | 0.9249 | 0.9184 | 0.9115 | 0.9041 | 0.8963 | 0.8880 | 0.8792 | 0.8698 | 0.8597 | 0.8490 |
| | 53 | 0.9283 | 0.9220 | 0.9153 | 0.9082 | 0.9006 | 0.8925 | 0.8839 | 0.8747 | 0.8649 | 0.8543 |
| | 54 | 0.9317 | 0.9256 | 0.9191 | 0.9122 | 0.9048 | 0.8970 | 0.8886 | 0.8796 | 0.8701 | 0.8598 |
| | 55 | 0.9350 | 0.9292 | 0.9229 | 0.9162 | 0.9091 | 0.9015 | 0.8933 | 0.8846 | 0.8753 | 0.8652 |
| | 56 | 0.9383 | 0.9327 | 0.9266 | 0.9202 | 0.9133 | 0.9059 | 0.8981 | 0.8896 | 0.8805 | 0.8707 |
| | 57 | 0.9415 | 0.9361 | 0.9303 | 0.9241 | 0.9175 | 0.9104 | 0.9028 | 0.8946 | 0.8857 | 0.8762 |
| | 58 | 0.9447 | 0.9395 | 0.9340 | 0.9280 | 0.9217 | 0.9148 | 0.9075 | 0.8995 | 0.8910 | 0.8817 |
| | 59 | 0.9478 | 0.9429 | 0.9376 | 0.9319 | 0.9258 | 0.9192 | 0.9121 | 0.9045 | 0.8962 | 0.8873 |
| | 60 | 0.9508 | 0.9461 | 0.9411 | 0.9357 | 0.9298 | 0.9235 | 0.9167 | 0.9094 | 0.9014 | 0.8928 |
| | 61 | 0.9538 | 0.9493 | 0.9445 | 0.9394 | 0.9338 | 0.9278 | 0.9213 | 0.9143 | 0.9066 | 0.8983 |
| | 62 | 0.9566 | 0.9524 | 0.9479 | 0.9430 | 0.9377 | 0.9319 | 0.9257 | 0.9190 | 0.9117 | 0.9037 |
| | 63 | 0.9594 | 0.9554 | 0.9511 | 0.9465 | 0.9414 | 0.9360 | 0.9301 | 0.9237 | 0.9167 | 0.9091 |
| | 64 | 0.9621 | 0.9583 | 0.9543 | 0.9499 | 0.9451 | 0.9400 | 0.9344 | 0.9283 | 0.9216 | 0.9143 |
| | 65 | 0.9646 | 0.9611 | 0.9573 | 0.9532 | 0.9487 | 0.9438 | 0.9385 | 0.9328 | 0.9265 | 0.9195 |
| | 66 | 0.9671 | 0.9638 | 0.9602 | 0.9563 | 0.9521 | 0.9476 | 0.9426 | 0.9371 | 0.9311 | 0.9245 |
| | 67 | 0.9695 | 0.9664 | 0.9630 | 0.9594 | 0.9554 | 0.9511 | 0.9465 | 0.9413 | 0.9357 | 0.9294 |
| | 68 | 0.9717 | 0.9688 | 0.9657 | 0.9623 | 0.9586 | 0.9546 | 0.9502 | 0.9453 | 0.9400 | 0.9341 |
| | 69 | 0.9738 | 0.9711 | 0.9682 | 0.9650 | 0.9616 | 0.9578 | 0.9537 | 0.9492 | 0.9442 | 0.9386 |
| | 70 | 0.9758 | 0.9733 | 0.9706 | 0.9676 | 0.9644 | 0.9609 | 0.9570 | 0.9528 | 0.9481 | 0.9429 |

| | | Participant's Age | | | | | | | | | | |
|--------------|--------|-------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 |
| Spouse's Age | 40 | 0.7790 | 0.7656 | 0.7516 | 0.7370 | 0.7219 | 0.7062 | 0.6900 | 0.6734 | 0.6565 | 0.6395 | 0.6224 |
| | 41 | 0.7831 | 0.7698 | 0.7558 | 0.7413 | 0.7262 | 0.7105 | 0.6943 | 0.6777 | 0.6608 | 0.6438 | 0.6266 |
| | 42 | 0.7874 | 0.7741 | 0.7602 | 0.7457 | 0.7307 | 0.7150 | 0.6988 | 0.6821 | 0.6653 | 0.6482 | 0.6311 |
| | 43 | 0.7919 | 0.7786 | 0.7648 | 0.7504 | 0.7353 | 0.7197 | 0.7035 | 0.6868 | 0.6699 | 0.6529 | 0.6357 |
| | 44 | 0.7965 | 0.7833 | 0.7695 | 0.7551 | 0.7402 | 0.7245 | 0.7083 | 0.6917 | 0.6748 | 0.6577 | 0.6405 |
| | 45 | 0.8012 | 0.7881 | 0.7744 | 0.7601 | 0.7452 | 0.7296 | 0.7134 | 0.6968 | 0.6799 | 0.6628 | 0.6456 |
| | 46 | 0.8061 | 0.7931 | 0.7795 | 0.7652 | 0.7503 | 0.7348 | 0.7187 | 0.7021 | 0.6852 | 0.6681 | 0.6509 |
| | 47 | 0.8111 | 0.7982 | 0.7846 | 0.7705 | 0.7557 | 0.7402 | 0.7241 | 0.7076 | 0.6907 | 0.6736 | 0.6563 |
| | 48 | 0.8161 | 0.8034 | 0.7900 | 0.7759 | 0.7612 | 0.7458 | 0.7297 | 0.7132 | 0.6964 | 0.6793 | 0.6620 |
| | 49 | 0.8213 | 0.8087 | 0.7954 | 0.7815 | 0.7668 | 0.7515 | 0.7355 | 0.7191 | 0.7023 | 0.6852 | 0.6679 |
| | 50 | 0.8266 | 0.8142 | 0.8010 | 0.7872 | 0.7726 | 0.7574 | 0.7415 | 0.7251 | 0.7083 | 0.6913 | 0.6741 |
| | 51 | 0.8320 | 0.8197 | 0.8067 | 0.7930 | 0.7786 | 0.7635 | 0.7477 | 0.7314 | 0.7146 | 0.6976 | 0.6804 |
| | 52 | 0.8375 | 0.8254 | 0.8125 | 0.7990 | 0.7847 | 0.7697 | 0.7540 | 0.7378 | 0.7211 | 0.7042 | 0.6870 |
| | 53 | 0.8431 | 0.8311 | 0.8185 | 0.8051 | 0.7910 | 0.7761 | 0.7605 | 0.7444 | 0.7278 | 0.7109 | 0.6938 |
| | 54 | 0.8487 | 0.8369 | 0.8245 | 0.8113 | 0.7974 | 0.7826 | 0.7672 | 0.7512 | 0.7347 | 0.7179 | 0.7008 |
| | 55 | 0.8544 | 0.8429 | 0.8306 | 0.8176 | 0.8039 | 0.7893 | 0.7741 | 0.7582 | 0.7418 | 0.7251 | 0.7081 |
| | 56 | 0.8601 | 0.8488 | 0.8368 | 0.8241 | 0.8105 | 0.7962 | 0.7811 | 0.7653 | 0.7491 | 0.7325 | 0.7156 |
| | 57 | 0.8659 | 0.8549 | 0.8431 | 0.8306 | 0.8173 | 0.8031 | 0.7882 | 0.7727 | 0.7566 | 0.7402 | 0.7233 |
| | 58 | 0.8717 | 0.8609 | 0.8495 | 0.8372 | 0.8241 | 0.8102 | 0.7956 | 0.7802 | 0.7643 | 0.7480 | 0.7313 |
| | 59 | 0.8775 | 0.8671 | 0.8559 | 0.8439 | 0.8311 | 0.8175 | 0.8030 | 0.7879 | 0.7722 | 0.7561 | 0.7396 |
| | 60 | 0.8834 | 0.8732 | 0.8623 | 0.8507 | 0.8382 | 0.8248 | 0.8107 | 0.7958 | 0.7803 | 0.7644 | 0.7481 |
| 61 | 0.8892 | 0.8794 | 0.8688 | 0.8575 | 0.8453 | 0.8322 | 0.8184 | 0.8038 | 0.7886 | 0.7729 | 0.7568 | |
| 62 | 0.8950 | 0.8855 | 0.8753 | 0.8643 | 0.8524 | 0.8397 | 0.8262 | 0.8119 | 0.7970 | 0.7815 | 0.7657 | |
| 63 | 0.9007 | 0.8915 | 0.8817 | 0.8711 | 0.8596 | 0.8472 | 0.8340 | 0.8200 | 0.8054 | 0.7903 | 0.7747 | |
| 64 | 0.9063 | 0.8975 | 0.8881 | 0.8778 | 0.8667 | 0.8547 | 0.8419 | 0.8283 | 0.8140 | 0.7992 | 0.7839 | |
| 65 | 0.9118 | 0.9035 | 0.8944 | 0.8845 | 0.8738 | 0.8622 | 0.8498 | 0.8365 | 0.8226 | 0.8082 | 0.7932 | |
| 66 | 0.9172 | 0.9092 | 0.9006 | 0.8911 | 0.8808 | 0.8696 | 0.8576 | 0.8448 | 0.8313 | 0.8172 | 0.8025 | |
| 67 | 0.9225 | 0.9149 | 0.9066 | 0.8976 | 0.8877 | 0.8769 | 0.8653 | 0.8529 | 0.8399 | 0.8262 | 0.8119 | |
| 68 | 0.9276 | 0.9204 | 0.9125 | 0.9038 | 0.8944 | 0.8841 | 0.8729 | 0.8610 | 0.8483 | 0.8351 | 0.8212 | |
| 69 | 0.9324 | 0.9256 | 0.9181 | 0.9099 | 0.9009 | 0.8911 | 0.8804 | 0.8688 | 0.8566 | 0.8438 | 0.8304 | |
| 70 | 0.9371 | 0.9307 | 0.9236 | 0.9158 | 0.9072 | 0.8978 | 0.8876 | 0.8765 | 0.8648 | 0.8524 | 0.8394 | |

TABLE 2C

50% JOINT AND SURVIVOR ANNUITY OPTIONAL FORM FACTORS
SURVIVING CHILD FACTORS

| Child's Age | Pensioner's Age | | | | | | | | | | | | | | | |
|----------------|-----------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| | 50 | 51 | 52 | 53 | 54 | 55 | 56 | 57 | 58 | 59 | 60 | 61 | 62 | 63 | 64 | 65 |
| 1 | .961 | .957 | .952 | .948 | .943 | .938 | .932 | .926 | .918 | .910 | .902 | .892 | .882 | .871 | .859 | .847 |
| 2 | .964 | .960 | .956 | .952 | .947 | .943 | .937 | .931 | .924 | .917 | .908 | .899 | .890 | .879 | .868 | .855 |
| 3 | .967 | .963 | .960 | .956 | .951 | .946 | .942 | .936 | .930 | .923 | .915 | .906 | .897 | .887 | .876 | .864 |
| 4 | .970 | .967 | .963 | .959 | .955 | .951 | .946 | .942 | .936 | .928 | .921 | .913 | .905 | .895 | .884 | .873 |
| 5 | .973 | .970 | .967 | .963 | .960 | .955 | .951 | .946 | .941 | .935 | .928 | .920 | .912 | .903 | .893 | .882 |
| 6 | .976 | .973 | .971 | .967 | .964 | .960 | .956 | .951 | .946 | .941 | .935 | .927 | .920 | .911 | .902 | .891 |
| 7 | .979 | .976 | .974 | .971 | .968 | .965 | .961 | .957 | .952 | .947 | .942 | .935 | .928 | .919 | .910 | .901 |
| 8 | .981 | .979 | .977 | .976 | .972 | .969 | .966 | .962 | .958 | .953 | .948 | .943 | .936 | .928 | .920 | .911 |
| 9 | .984 | .982 | .980 | .978 | .976 | .973 | .970 | .967 | .963 | .959 | .954 | .949 | .944 | .937 | .930 | .921 |
| 10 | .986 | .985 | .983 | .981 | .979 | .977 | .974 | .971 | .968 | .965 | .961 | .956 | .951 | .945 | .939 | .931 |
| 11 | .988 | .987 | .985 | .984 | .982 | .980 | .978 | .976 | .973 | .970 | .966 | .962 | .958 | .952 | .947 | .941 |
| 12 | .990 | .989 | .988 | .986 | .985 | .983 | .982 | .980 | .977 | .975 | .972 | .968 | .964 | .960 | .955 | .949 |
| 13 | .992 | .991 | .990 | .989 | .988 | .986 | .985 | .983 | .981 | .979 | .977 | .974 | .970 | .967 | .962 | .958 |
| 14 | .993 | .993 | .992 | .991 | .990 | .989 | .988 | .986 | .985 | .983 | .981 | .979 | .976 | .973 | .969 | .965 |
| 15 | .995 | .994 | .994 | .993 | .992 | .991 | .990 | .989 | .988 | .987 | .985 | .983 | .981 | .979 | .976 | .973 |
| 16 | .996 | .996 | .995 | .995 | .994 | .993 | .993 | .992 | .991 | .990 | .989 | .987 | .986 | .984 | .981 | .979 |
| 17 | .997 | .997 | .996 | .996 | .996 | .995 | .995 | .994 | .993 | .993 | .992 | .991 | .989 | .988 | .986 | .984 |
| 18 | .998 | .998 | .998 | .997 | .997 | .997 | .996 | .996 | .995 | .995 | .994 | .994 | .993 | .992 | .991 | .989 |
| 19 | .999 | .999 | .998 | .998 | .998 | .998 | .998 | .997 | .997 | .997 | .996 | .996 | .995 | .995 | .994 | .993 |
| 20 | .999 | .999 | .999 | .999 | .999 | .999 | .999 | .999 | .998 | .998 | .998 | .998 | .997 | .997 | .997 | .996 |
| 21 | — | — | — | — | — | — | .999 | .999 | .999 | .999 | .999 | .999 | .999 | .999 | .999 | .998 |
| 22 | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |

= 100

SURVIVING DEPENDENT PARENT FACTORS

| PARENT'S AGE | AGE OF PENSIONER | | |
|--------------|------------------|------|------|
| | 55 | 60 | 65 |
| 70 | .950 | — | — |
| 75 | .985 | .949 | — |
| 80 | .991 | .985 | .972 |
| 85 | .995 | .992 | .985 |

Table 2D
75% JOINT AND SURVIVOR ANNUITY OPTIONAL FORM FACTORS
SURVIVING CHILD FACTORS

Actuarial Equivalence based on TPF&C 1971 Forecast Table with one-year setback from male ages for unisex factors and six percent interest rate

| Childs Age | Pensioner's Age | | | | | | | | | | | | | | | |
|------------|-----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|------|------|
| | 50 | 51 | 52 | 53 | 54 | 55 | 56 | 57 | 58 | 59 | 60 | 61 | 62 | 63 | 64 | 65 |
| 1 | .947 | .942 | .937 | .930 | .924 | .916 | .909 | .900 | .891 | .881 | .870 | .858 | .845 | .831 | .816 | .801 |
| 2 | .952 | .947 | .941 | .936 | .929 | .923 | .915 | .907 | .898 | .889 | .878 | .867 | .854 | .841 | .827 | .812 |
| 3 | .956 | .951 | .946 | .941 | .935 | .929 | .922 | .914 | .906 | .897 | .887 | .876 | .864 | .851 | .837 | .823 |
| 4 | .959 | .955 | .951 | .946 | .941 | .935 | .928 | .921 | .913 | .905 | .895 | .885 | .874 | .862 | .848 | .834 |
| 5 | .963 | .959 | .955 | .951 | .946 | .941 | .935 | .928 | .921 | .913 | .904 | .894 | .884 | .872 | .859 | .846 |
| 6 | .967 | .963 | .960 | .956 | .951 | .946 | .941 | .935 | .928 | .921 | .913 | .903 | .893 | .883 | .871 | .858 |
| 7 | .970 | .967 | .964 | .960 | .956 | .952 | .947 | .941 | .935 | .929 | .921 | .913 | .903 | .893 | .882 | .870 |
| 8 | .973 | .971 | .968 | .964 | .961 | .957 | .953 | .948 | .942 | .936 | .929 | .921 | .913 | .904 | .893 | .882 |
| 9 | .977 | .974 | .971 | .968 | .965 | .962 | .958 | .954 | .949 | .943 | .937 | .930 | .922 | .914 | .904 | .894 |
| 10 | .980 | .977 | .975 | .972 | .970 | .967 | .963 | .960 | .955 | .950 | .945 | .939 | .932 | .924 | .915 | .906 |
| 11 | .982 | .980 | .978 | .976 | .974 | .971 | .968 | .965 | .961 | .957 | .952 | .947 | .941 | .934 | .926 | .917 |
| 12 | .985 | .983 | .982 | .980 | .978 | .975 | .973 | .970 | .967 | .963 | .959 | .955 | .949 | .943 | .936 | .929 |
| 13 | .987 | .986 | .985 | .983 | .981 | .979 | .977 | .975 | .972 | .969 | .966 | .962 | .957 | .952 | .946 | .940 |
| 14 | .990 | .989 | .987 | .986 | .985 | .983 | .981 | .979 | .977 | .975 | .972 | .969 | .965 | .961 | .956 | .950 |
| 15 | .992 | .991 | .990 | .989 | .988 | .986 | .985 | .983 | .982 | .980 | .977 | .975 | .972 | .968 | .964 | .960 |
| 16 | .994 | .993 | .992 | .991 | .990 | .989 | .988 | .987 | .986 | .984 | .982 | .980 | .978 | .975 | .972 | .969 |
| 17 | .995 | .995 | .994 | .993 | .993 | .992 | .991 | .990 | .989 | .988 | .987 | .985 | .984 | .982 | .979 | .977 |
| 18 | .997 | .996 | .996 | .995 | .995 | .994 | .994 | .993 | .993 | .992 | .991 | .990 | .989 | .987 | .985 | .983 |
| 19 | .998 | .998 | .997 | .997 | .997 | .996 | .996 | .996 | .995 | .995 | .994 | .993 | .993 | .992 | .991 | .989 |
| 20 | .999 | .999 | .999 | .998 | .998 | .998 | .998 | .997 | .997 | .997 | .997 | .996 | .996 | .995 | .995 | .994 |
| 21 | .999 | .999 | .999 | .999 | .999 | .999 | .999 | .999 | .999 | .999 | .998 | .998 | .998 | .998 | .998 | .997 |
| 22 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | .999 | .999 | .999 |

SURVIVING DEPENDENT PARENT FACTORS

| PARENT'S AGE | AGE OF PENSIONER | | |
|--------------|------------------|-------|-------|
| | 55 | 60 | 65 |
| 70 | .939 | _____ | _____ |
| 75 | .952 | .927 | _____ |
| 80 | .963 | .944 | .911 |
| 85 | .971 | .956 | .931 |

TABLE 3**PRERETIREMENT SURVIVING SPOUSE FACTORS****VESTED BENEFITS ONLY**

| <u>Your Age While Preretirement Surviving Spouse Benefit Is in Effect</u> | <u>Annual Reduction for Each Year the Benefit Is Effective</u> |
|---|--|
| Under 45 | One-tenth of one percent |
| 45 through 54 | Two-tenths of one percent |
| 55 and over | One-half of one percent |

**TABLE 4A
LEVEL INCOME OPTION**

| Age | Months | | | | | | | | | | | |
|------------|---------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 48 | .305 | .307 | .309 | .311 | .313 | .315 | .318 | .321 | .323 | .326 | .328 | .329 |
| 49 | .330 | .332 | .334 | .336 | .339 | .341 | .344 | .347 | .349 | .352 | .354 | .356 |
| 50 | .357 | .359 | .361 | .363 | .366 | .368 | .371 | .373 | .375 | .378 | .380 | .383 |
| 51 | .386 | .388 | .391 | .393 | .396 | .398 | .401 | .403 | .406 | .409 | .412 | .414 |
| 52 | .417 | .420 | .423 | .425 | .428 | .431 | .434 | .437 | .440 | .443 | .446 | .449 |
| 53 | .452 | .455 | .458 | .461 | .464 | .467 | .471 | .474 | .477 | .480 | .484 | .487 |
| 54 | .491 | .494 | .497 | .501 | .504 | .507 | .511 | .515 | .518 | .522 | .526 | .529 |
| 55 | .533 | .537 | .540 | .544 | .548 | .552 | .556 | .560 | .564 | .568 | .572 | .576 |
| 56 | .580 | .584 | .588 | .592 | .597 | .601 | .605 | .609 | .614 | .618 | .623 | .628 |
| 57 | .632 | .637 | .641 | .646 | .650 | .655 | .660 | .665 | .670 | .675 | .680 | .685 |
| 58 | .690 | .695 | .700 | .705 | .711 | .716 | .721 | .727 | .732 | .738 | .743 | .749 |
| 59 | .755 | .761 | .766 | .772 | .778 | .784 | .790 | .796 | .802 | .808 | .814 | .821 |
| 60 | .827 | .834 | .840 | .846 | .853 | .859 | .866 | .873 | .880 | .887 | .894 | .901 |
| 61 | .909 | .916 | .923 | .930 | .937 | .945 | .952 | .960 | .968 | .976 | .984 | .992 |
| 62 | 1.000 | | | | | | | | | | | |

Effective January 1, 2008, the Level Income Option will be determined based on whichever produces the greatest result: (i) the Section 417(e)(3) Mortality and Interest Rate or (ii) Table 4A or 4B below.

Table 4A is used to compute a Participant's benefit under the level income option; however, if after using Table 4A, the Participant's benefit would otherwise reduce to zero after Age 62, apply Table 4B. Table 4A is based upon an interest assumption of six percent a year.

Mortality rates will be based upon the Towers Perrin Forster & Crosby 1971 Forecast Table, with a one-year setback from male ages for unisex factors.

The level retirement benefit will be computed by increasing (until the earliest age at which the Primary Social Security Benefit is payable) the pension benefit that the Participant would otherwise receive by the product resulting from multiplying the estimated Primary Social

Security Benefit that the Participant would receive at the earliest age at which the Primary Social Security Benefit is payable by the factor on Table 4A corresponding to the Participant's age, in years and months, and then decreasing the Participant's benefit (commencing at the earliest age at which the Primary Social Security Benefit is payable) by the amount of the estimated Primary Social Security Benefit as determined above at the time of retirement.

TABLE 4B
LEVEL INCOME OPTION
 (if Table 4A results in a post-62 benefit less than or equal to 0)

| Age | Months | | | | | | | | | | | |
|-----|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 48 | 1.441 | 1.446 | 1.450 | 1.454 | 1.458 | 1.462 | 1.467 | 1.471 | 1.475 | 1.480 | 1.484 | 1.489 |
| 49 | 1.493 | 1.498 | 1.503 | 1.508 | 1.513 | 1.518 | 1.523 | 1.528 | 1.533 | 1.538 | 1.544 | 1.549 |
| 50 | 1.554 | 1.560 | 1.566 | 1.572 | 1.578 | 1.584 | 1.590 | 1.596 | 1.602 | 1.608 | 1.615 | 1.621 |
| 51 | 1.627 | 1.634 | 1.641 | 1.649 | 1.656 | 1.663 | 1.670 | 1.678 | 1.685 | 1.693 | 1.700 | 1.708 |
| 52 | 1.716 | 1.725 | 1.733 | 1.742 | 1.751 | 1.760 | 1.769 | 1.778 | 1.787 | 1.796 | | |
| 53 | 1.825 | 1.836 | 1.847 | 1.858 | 1.869 | 1.880 | 1.891 | 1.903 | 1.914 | 1.926 | 1.938 | |
| 54 | 1.963 | 1.977 | 1.990 | 2.004 | 2.019 | 2.033 | 2.048 | 2.063 | 2.078 | 2.094 | 2.109 | |
| 55 | 2.142 | 2.160 | 2.178 | 2.196 | 2.215 | 2.235 | 2.254 | 2.274 | 2.295 | 2.316 | 2.337 | 2.359 |
| 56 | | 2.406 | 2.431 | 2.457 | 2.483 | 2.510 | 2.538 | 2.566 | 2.595 | 2.625 | 2.656 | |
| 57 | | 2.755 | 2.791 | 2.829 | 2.868 | 2.908 | 2.950 | 2.992 | 3.036 | 3.082 | 3.129 | |
| 58 | | 3.285 | 3.343 | 3.403 | 3.467 | 3.532 | 3.601 | 3.672 | 3.747 | 3.825 | 3.906 | |
| 59 | | 4.182 | 4.288 | 4.401 | 4.519 | 4.645 | 4.779 | 4.921 | 5.072 | 5.234 | 5.407 | |
| 60 | | 6.023 | 6.274 | 6.549 | 6.849 | 7.180 | 7.546 | 7.953 | 8.408 | 8.920 | 9.501 | |
| 61 | 10.936 | 11.906 | 13.071 | 14.492 | 16.271 | 18.557 | 21.611 | 25.882 | 32.288 | 42.968 | 64.294 | |
| 62 | | | | | | | | | | | | |

Table 4B is used to compute a Participant's benefit under the level income option when a Participant's benefit would otherwise reduce to zero after Age 62 when applying Table 4A. The retirement benefit payable at Early Retirement Date until the earliest age at which the primary Social Security Benefit is payable (Age 62) is equal to the Early Retirement Benefit multiplied by the factor of Table 4B corresponding to the Participant's age, in years and months.

The above Tables are based upon an interest assumption of six percent a year.

Mortality rates are based upon the Towers Perrin Forster & Crosby 1971 Forecast Table, with one-year setback from male ages for unisex factors.

APPENDIX B

PARTICIPATING EMPLOYERS

The purpose of this Appendix B is to provide a list of Participating Employers and the effective dates of their participation in the Plan.

PARTICIPATING EMPLOYERS AND PARTICIPATION EFFECTIVE DATES *

| Participating Employer | Participation Effective Date | Participation End Date |
|---|-------------------------------------|-------------------------------|
| American Technologies, Inc. | December 13, 1999 | March 31, 2005 |
| Auxier & Associates, Inc. | March 29, 1999 | March 28, 2004 |
| Bechtel Jacobs Company LLC | April 1, 1998 | July 31, 2011 |
| C. J. Enterprises, Inc. | December 13, 1999 | March 31, 2009 |
| Canberra | August 2, 1999 | December 19, 2004 |
| CDM Federal Services, Inc. | June 27, 2005 | March 28, 2011 |
| CDM Federal Services, Inc. | November 8, 1999 | |
| Commodore Advanced Sciences, Inc. | October 19, 1998 | September 30, 2009 |
| DPRR Tennessee | April 1, 1999 | September 30, 2003 |
| EET Corporation | November 16, 1998 | October 31, 2003 |
| Enercon Services Inc. | June 27, 2005 | March 28, 2011 |
| Energy Solutions | April 1, 2009 | September 28, 2014 |
| Energy Solutions | April 24, 2006 | July 25, 2010 |
| Ensafe, Inc. | July 10, 2000 | March 30, 2003 |
| Environmental Dimensions, Inc. | March 29, 1999 | May 31, 2003 |
| Environmental Quality Mgmt. (EQ Midwest) | May 1, 1999 | June 26, 2005 |
| Environmental, Safety, & Health Inc. (ES&H Inc.) | March 1, 2004 | August 13, 2005 |
| Fluor B&W Portsmouth | March 29, 2011 | |
| Fluor Federal Services, Inc. Paducah Deactivation Project | October 21, 2014 | |
| GEO Consultants LLC (subcontractor to LATA Environmental Service of KY) | July 26, 2010 | |
| GEO Consultants LLC | April 5, 1999 | April 23, 2006 |
| GEO Consultants LLC | April 24, 2006 | July 25, 2010 |
| IT Corporation (Shaw) | December 6, 1999 | April 22, 2007 |
| J. A. Jones Construction Services | August 2, 1999 | December 31, 2003 |
| LAN-CON, Inc. | April 5, 1999 | April 23, 2006 |
| LATA Environmental Services of KY | July 26, 2010 | |
| LATA/Parallax Portsmouth, LLC | June 27, 2005 | March 28, 2011 |
| Materials & Energy Corp. | December 13, 1999 | April 18, 2003 |
| McDonald Consulting Corp. | August 2, 1999 | June 26, 2005 |
| MDM Services Corp. | March 29, 1999 | December 31, 2004 |
| NCI Information Systems, Inc. | January 24, 2000 | September 26, 2004 |
| NFT, Inc. | June 14, 1999 | December 31, 2004 |
| Pacific Western Tech. Ltd. M&I Services Div. | August 2, 1999 | March 31, 2007 |
| Paducah Remediation Services LLC | April 24, 2006 | July 25, 2010 |
| Parallax, Inc. | October 19, 1998 | July 9, 1999 |
| Performance Development Corporation | February 1, 1999 | February 3, 2004 |
| Perot Systems Government Services | April 24, 2006 | August 31, 2007 |

| Participating Employer | Participation Effective Date | Participation End Date |
|--|-------------------------------------|-------------------------------|
| Professional Project Services, Inc. (Pro-2-Serve) | March 15, 1999 | December 31, 2008 |
| Radian International (URS) | July 19, 1999 | May 13, 2007 |
| RCS Corporation | December 6, 1999 | December 15, 2002 |
| Restoration Services, Inc. | April 24, 2006 | September 30, 2008 |
| S.A. Solutions, Inc. | June 27, 2005 | March 31, 2007 |
| S.M. Stoller | July 26, 2010 | |
| S.M. Stoller Corporation | June 27, 2005 | March 28, 2011 |
| Safety & Ecology Corporation | March 29, 1999 | January 31, 2010 |
| SEC Radcon Alliance, LLC | February 1, 2010 | |
| Swift & Staley Mechanical Contractors, Inc. | January 22, 2001 | June 26, 2005 |
| Swift & Staley Mechanical Contractors, Inc. | June 27, 2005 | |
| Tetra Tech, Inc. | October 19, 1998 | November 30, 2008 |
| Tetra Tech, Inc. | April 24, 2006 | October 31, 2007 |
| TFE, Inc. (Sub to Swift & Staley) | July 26, 2010 | |
| TFE, Inc. | November 1, 1999 | February 28, 2009 |
| TFE, Inc. | April 24, 2006 | July 25, 2010 |
| Thermo Nutech | April 1, 2001 | April 21, 2002 |
| Theta Pro2Serve Management Company LLC (TPMC) | June 27, 2005 | March 15, 2010 |
| Theta Technologies, Inc. | October 19, 1998 | November 30, 2008 |
| UCOR LLC | August 1, 2011 | |
| Waste Management Federal Services (Duratek Energy Solutions) | November 22, 1999 | March 31, 2009 |
| Wastren Advantage, Inc. (subcontractor to Wastren-EnergX Mission Support, LLC) | March 16, 2010 | |
| Wastren Advantage, Inc. (subcontractor to S.M. Stoller Corporation) | June 27, 2005 | March 28, 2011 |
| Wastren EnergX Mission Support, LLC | March 16, 2010 | |
| Wastren, Inc. | June 1, 2001 | June 26, 2005 |
| Wastren, Inc. | June 27, 2005 | |
| WESKEM, LLC | September 29, 1999 | February 1, 2009 |
| Westinghouse Safety Management Solutions Mid-America | June 28, 1999 | December 26, 2004 |
| Williams Professional Services, Inc. | June 27, 2005 | September 30, 2007 |
| WSMS-MK | January 31, 2000 | September 30, 2007 |

*As updated January 1, 2015.

APPENDIX C

ASSET TRANSFER AGREEMENTS

The language below reflects the exact terms of the Asset Transfer Agreement as executed by the parties on January 7, 2000.

1.01 Pension Asset Transfer Agreement, USEC Plan to Bechtel Jacobs Company Plan, executed January 7, 2000 (“USEC Agreement”).

(a) Purpose. The purpose of the USEC Agreement is to set forth the terms and conditions under which (i) the Affected Employees described in subsection (c) below will receive credit under the Plan for service recognized under the USEC Plan (defined in subsection (b) below) for eligibility, vesting and benefit accrual purposes and (ii) assets and liabilities attributable to benefits accrued by the Affected Employees under the USEC Plan will be transferred to the Plan.

(b) Plans Involved. The USEC Agreement is between United States Enrichment Corporation (“USEC”), sponsor of the Retirement Program Plan for Employees of the United States Enrichment Corporation (“USEC Plan”), and Bechtel Jacobs Company LLC (“BJC”), sponsor of the Plan.

(c) Affected Employees. The USEC Agreement applies to each active and former employee of USEC who comes within the definition of a “Grandfathered Employee” (as set forth in the Preamble to the Plan), provided he or she transfers employment from USEC to a Company to perform Contract Services after January 1, 2000, subject to the term limitations described in subsection (g) below.

(d) Service Credit. Each Affected Employee described in subsection (c) will receive credit under the Plan for all of his or her service recognized under the USEC Plan immediately prior to the date the Affected Employee transfers employment to a Company for purposes of determining eligibility to receive a pension or other benefits under the Plan, the vested percentage of such pension and the amount of such pension. Notwithstanding the prior sentence, if the carveout limitation described in subsection (f) applies, the amount payable under the Plan will be reduced by the amount payable to the Affected Employee under the USEC Plan consistent with Article V.

(e) Transfer Amount. If the carveout limitation described in subsection (f) does not apply, the assets to be transferred from the USEC Plan to the Plan on behalf of an Affected Employee will be determined as follows:

(i) If the Affected Employee transfers employment to a Company on or after January 1, 2000 and before April 1, 2000, the cash amount transferred will be equal to the retirement plan liability for such Affected Employee determined as of the Employee’s employment transfer date and will reflect the value of benefits transferred from the LM Plan plus benefits accrued under the USEC Plan. That amount will be increased by interest (determined at the rate used by the Pension Benefit Guaranty Corporation on the employment transfer date for determining liabilities on a plan termination basis) to the date that assets are transferred. The basis for calculation will be the rate, factors and methodology published by the

Pension Benefit Guaranty Corporation for determining benefit liabilities on a plan termination basis as in effect on the Affected Employee's employment transfer date, assuming benefit payments start at the expected retirement age.

(ii) If an Affected Employee transfers employment to a Company after March 31, 2000, the methodology described in clause (i) above will be used unless USEC and BJC agree otherwise in a writing, except that such amounts will be determined only once each year for all Affected Employees who transfer employment to a Company within such year ("Determination Year") during the term that the USEC Agreement remains in existence. Assets with respect to the retirement pension liability for each such Affected Employee will be transferred from the USEC Plan to the Plan by the last day of the first calendar quarter following the end of the Determination Year. Interest will be determined at the interest rate used by the Pension Benefit Guaranty Corporation for calculating benefit liabilities on a plan termination basis as in effect on the last day of the Determination Year. The calculation will be based on the most current data available at year-end, and the rates and factors published by the Pension Benefit Guaranty Corporation for determining benefit liabilities upon plan termination as in effect on the last day of the Determination Year.

(f) Carveout. If the amount of assets otherwise required to be transferred pursuant to subsection (e)(ii) with respect to an Affected Employee exceeds the amount that may be transferred consistent with Code Section 414(l), the Affected Employee's pension payable from the Plan will be based on all credited service described in subsection (d), but it will be offset by the amount payable to the Affected Employee under the USEC Plan.

(g) Term of USEC Agreement. The USEC Agreement will remain in effect for salaried Affected Employees through March 31, 2000 and for bargaining unit members of PACE through July 31, 2001. The term of the USEC Agreement may be extended with respect to any or all categories of Affected Employees by mutual agreement of USEC and BJC.

(h) Rehires. If an Affected Employee is hired by a Company to perform services under the Contract after such Employee has retired from USEC, then such Affected Employee's benefit determined at his or her retirement from the Plan will be adjusted to reflect the value of any pension benefit payments made from the USEC Plan prior to his or her retirement from the Plan.

1.02 Contractor Reduction Impact Group Asset and Liability Transfer Agreement regarding the Plan, the Retirement Program Plan for Employees of Certain Employers at the U.S. Department of Energy Facilities at Oak Ridge, Tennessee (the "Y-12 Plan"), and the Pension Plan for Employees at ORNL (the "UTB Plan") dated May 11, 2011 ("Transfer Agreement").

(a) Amendment. The Transfer Agreement referred to above was amended pursuant to the Agreement to Update Certain Provisions of the Contractor Reduction Impact Group Asset and Liability Transfer Agreement (the "Update Agreement"). The Update Agreement was adopted by UCOR (defined above), B&W and UTB (as defined in paragraph (b) below) with respect to a transfer of assets from the Plan to the Y-12 Plan and from the Plan to the UTB Plan.

(b) Background. Babcock & Wilcox Technical Services Y-12, LLC (“B&W”) is the sole participating employer and plan sponsor of the Y-12 Plan, and UT-Battelle, LLC (“UTB”) is the sole participating employer and plan sponsor of the UTB Plan. For purposes of this Section 1.02 of Appendix C, the term “Oak Ridge Plans” shall mean collectively the Y-12 Plan and the UTB Plan. The Transfer Agreement among Bechtel Jacobs Company, LLC (“BJC”), UTB, and B&W, as amended by the Update Agreement (the “RITA Agreement”), provides for the transfer of assets from the Plan to the Oak Ridge Plans (individually, a “RITA Plan” and collectively, the “RITA Plans”). The transfer of pension assets and liabilities comprise the accrued benefits of certain employees whose employment was terminated by an involuntary reduction-in-force and who transferred from a participating employer under the Plan (the “Transferring RITA Plan”) to a participating employer under one of the Oak Ridge Plans (the “Recipient RITA Plan”) on or before September 30, 2010. A participating employer under a RITA Plan included BJC, B&W, and UTB (individually, a “RITA Employer”) and certain subcontractors of BJC, as provided in the RITA Agreement. UCOR has assumed all responsibility for the Plan with all rights and duties set forth in the Plan. Prior to August 1, 2011, BJC sponsored and maintained the Plan.

(c) Purpose. Consistent with the RITA Agreement, the following Paragraphs of this Section 1.02 of Appendix C set forth the terms and conditions under which (i) any Reduction Impact Group Employee described in Paragraph (e) below shall receive credit under the Recipient RITA Plan for service and compensation recognized under the Transferring RITA Plan for eligibility, vesting, and benefit accrual purposes and (ii) the assets and liabilities attributable to the benefits accrued by any Reduction Impact Group Employee under the Transferring RITA Plan shall be transferred to the Recipient RITA Plan.

(d) Plans Involved. The provisions of this Section 1.02 of Appendix C shall apply only to the Plan and the Oak Ridge Plans, each of which is an employee pension benefit plan as defined in Section 3(2) of ERISA, and each such plan and its related trust is qualified under Code Sections 401(a) and 501(a).

(e) Reduction Impact Group Employees. The provisions of this Section 1.02 of Appendix C shall apply only to those employees of the participating employers under the RITA Plans who satisfy the following requirements (individually, a “Reduction Impact Group Employee” and collectively, “Reduction Impact Group Employees”): (i) were identified by their respective participating employer in the Transferring RITA Plan as being in a “Reduction Impact Group” in accordance with the RITA Agreement and received an involuntary reduction-in-force notice (“IRIF Notice”) while performing work in Oak Ridge, Tennessee and actively participating and accruing benefits under the Transferring RITA Plan, (ii) received and accepted an offer of employment from a participating employer under a Recipient RITA Plan, (iii) were each an “Original Employee” (as defined below), (iv) experienced no break in service during the transfer of employment from a participating employer under the Transferring RITA Plan to a participating employer under a Recipient RITA Plan, (v) met the participation and eligibility requirements to accrue a new benefit under the Recipient RITA Plan as of the date of transfer of employment to a participating employer under the Recipient RITA Plan, and (vi) transferred from a participating employer under the Transferring RITA Plan to a participating employer under a Recipient RITA Plan on or before September 30, 2010. An “Original Employee” shall mean an individual who was employed by Lockheed Martin Energy Systems, Inc. or Lockheed Martin Energy Research

Corporation at the operations in Oak Ridge, Tennessee on March 31, 1998, who transferred to BJC prior to April 1, 2000, who is a Grandfathered Employee under the Plan, and who is not otherwise excluded from coverage under this Section 1.02 of Appendix C. This Section 1.02 of Appendix C shall not apply to (i) any individual performing work at the Portsmouth Gaseous Diffusion Plant in Portsmouth, Ohio or at the Paducah Gaseous Diffusion Plant in Paducah, Kentucky locations when he or she received an IRIF Notice or (ii) any individual who had a vested accrued benefit under, or was receiving benefits from, the USEC Plan at any time during the term specified Paragraph (j) below.

(f) Service and Compensation Credits. Any Reduction Impact Group Employee described in Paragraph (e) above shall receive credit under a Recipient RITA Plan for all of such Reduction Impact Group Employee's service and compensation that is recognized under the Transferring RITA Plan immediately prior to the date any such Reduction Impact Group Employee shall have transferred employment from a participating employer under the Transferring RITA Plan to a participating employer under a Recipient RITA Plan for purposes of determining (i) eligibility to receive a pension or other benefits under a Recipient RITA Plan, (ii) the vested percentage of such pension, and (iii) the amount of such pension.

(g) Calculation of Benefits. Notwithstanding any provision of a Recipient RITA Plan to the contrary, on and after the Transfer Date (as defined in Paragraph (i) below), the accrued benefit of any Reduction Impact Group Employee shall be calculated under the applicable provisions of a Recipient RITA Plan, including, for benefit accrual purposes, all of such Reduction Impact Group Employee's service and compensation that was credited for benefit accrual purposes under the Transferring RITA Plan, and the resulting accrued benefit of any such Reduction Impact Group Employee under a Recipient RITA Plan shall in no event be less than the actuarial equivalent of any such Reduction Impact Group Employee's accrued benefit under the Transferring RITA Plan that was assumed by a Recipient RITA Plan as of the Transfer Date.

(h) Protected Benefits and Vesting. The accrued benefit of a Reduction Impact Group Employee that is transferred to a Recipient RITA Plan shall be subject to the Recipient RITA Plan's vesting schedule and distribution provisions; provided, however, that the vesting schedule for such accrued benefit shall be no less favorable than the vesting schedule under the Transferring RITA Plan and that distribution options attributable to such accrued benefits under the Transferring RITA Plan shall be preserved under the Recipient RITA Plan to the extent required by Code Section 411(d)(6).

(i) Transferred Amount. The assets and liabilities to be transferred from the Transferring RITA Plan to a Recipient RITA Plan on behalf of any Reduction Impact Group Employee (a "Transferred Amount") shall be determined as follows: (i) an amount of Plan assets, payable in cash or other mutually acceptable marketable securities, equal to the present value of any such Reduction Impact Group Employee's accrued benefit under the Transferring RITA Plan determined using the methodology provided under Code Section 414(l) and consistent with the requirements of Section 4232 of ERISA (a "Transferred Asset") and (ii) the related liability under the Transferring RITA Plan to pay such Reduction Impact Group Employee's accrued benefit (a "Transferred Liability"), all as was determined by the Transferring RITA Plan's actuary and validated by the Recipient RITA Plan's Actuary prior to the execution of the RITA Agreement. The

RITA Plans shall use their best efforts to ensure that all Transferred Amounts, including interest on the Transferred Assets as provided herein, determined with respect to all Reduction Impact Group Employees who shall have transferred employment from a participating employer under a Transferring RITA Plan to a participating employer under a Recipient RITA Plan during the period beginning on October 25, 2001 and ending on September 30, 2010, shall be completely transferred from the applicable Transferring RITA Plan to the applicable Recipient RITA Plan on or before July 1, 2013 or, if later, on a date that is as soon as administratively feasible following July 1, 2013 (the "Transfer Date"). Transferred Assets will be increased by interest from the applicable employment transfer dates of the Reduction Impact Group Employees to the Transfer Date, determined at the interest rate used by the Pension Benefit Guaranty Corporation for calculating benefit liabilities on a plan termination basis as in effect on the first day of the calendar year with respect to which the Transferred Amount shall have been determined.

(j) Acceptance and Release. Effective as of the Transfer Date, the Recipient RITA Plan shall accept the liability to pay to the Reduction Impact Group Employees their respective Transferred Liabilities and shall release the Transferring RITA Plan from any and all such liability to pay such Transferred Liabilities.

(k) Term. This Section 1.02 of Appendix C shall remain in effect through the Transfer Date."

(l) Actuary Review. Within thirty (30) days after the Transfer Date, the Transferring RITA Plan shall provide to the Recipient RITA Plan's actuary any materials used or produced in connection with the Transferring RITA Plan's actuary's calculations of the Transferred Assets and the Transferred Liabilities, and within thirty (30) days following receipt of such information, the Recipient RITA Plan's actuary shall review and approve such calculations. If, following this review, the Transferring RITA Plan's actuary and the Recipient RITA Plan's actuary are unable, reasonably and in good faith, to resolve any issues with respect to any actuarial assumption or calculation of the Transferred Assets or Transferred Liabilities such that there is a dispute between such actuaries regarding the foregoing, such actuaries shall select and appoint a disinterested third actuary to resolve such dispute within thirty (30) days thereafter. The decision of such third actuary shall be conclusive as to any dispute for which it was appointed. The cost of the third actuary shall be divided equally between the Transferring RITA Plan and the Recipient RITA Plan.

1.03 Asset and Liability Transfer Agreement between the Plan and the B&W Conversion Services LLC Pension Plan for Grandfathered Employees.

(a) Background. UCOR (the "Contractor") is the primary plan sponsor of the Plan, and Uranium Disposition Services, LLC ("UDS") was the plan sponsor of the UDS Plan. Coincident with the termination of UDS's contract with the Department of Energy effective as of March 29, 2011, B&W Conversion Services LLC ("BWCS") assumed the plan sponsorship of the UDS Plan, and, in its capacity as plan sponsor, BWCS changed the UDS Plan's name to the "B&W Conversion Services LLC Pension Plan for Grandfathered Employees" (the "BWCS Plan"). As specified in the Asset and Liability Transfer Agreement between the Contractor and BWCS (the "Transfer Agreement"), the parties agreed to transfer from the Plan to the BWCS Plan (as the successor to the UDS Plan) the pension assets and liabilities comprising the accrued benefits of certain

employees who had previously transitioned employment from Bechtel Jacobs Company LLC (“BJC”), the predecessor primary plan sponsor of the Plan, to UDS.

(b) Purpose. Consistent with the Transfer Agreement, the following Paragraphs of this Section 1.03 of Appendix C set forth the terms and conditions under which (i) any Affected Employee described in Paragraph (d) below shall receive credit under the BWCS Plan (as the successor to the UDS Plan) for service and compensation recognized under Plan for eligibility, vesting, and benefit accrual purposes and (ii) the assets and liabilities attributable to the benefits accrued by any Affected Employee under the Plan shall be transferred to the BWCS Plan.

(c) Plans Involved. The provisions of this Section 1.03 of Appendix C shall apply only to the Plan and the BWCS Plan (as the successor to the UDS Plan), each of which is employee pension benefit plan as defined in Section 3(2) of ERISA, and each such plan and its related trust is qualified under Code Sections 401(a) and 501(a).

(d) Affected Employees. The provisions of the Section 1.03 of Appendix C shall apply only to those employees identified in the Transfer Agreement who satisfy the following requirements (individually, an “Affected Employee” and collectively, as “Affected Employees”): (i) who transitioned employment from BJC to UDS between June 26, 2005 and August 7, 2005 and (ii) whose Annuity Starting Date under the Plan shall not have occurred prior to the Transfer Date (as defined in paragraph (h) below).

(e) Service and Compensation Credits. Each Affected Employee described in Paragraph (d) above shall receive credit under the BWCS Plan (as the successor to the UDS Plan) for all of such Affected Employee’s service and compensation that is recognized under the Plan immediately prior to the date the Affected Employee shall have transferred employment from BJC to UDS for purposes of determining (i) eligibility to receive a pension or other benefits under the BWCS Plan, (ii) the vested percentage of such pension, and (iii) the amount of such pension. Notwithstanding the prior sentence, if the carve-out limitation described in Paragraph (i) below applies, the amount payable under the BWCS Plan will be reduced by the amount payable to the Affected Employee under the USEC Plan (as defined in Section 1.01 above) consistent with the terms of the BWCS Plan.

(f) Calculation of Benefits. Notwithstanding any provision of the BWCS Plan to the contrary, on and after the Transfer Date, the accrued benefit of each Affected Employee shall be calculated under the applicable provisions of the BWCS Plan (as successor to the UDS Plan), including, for benefit accrual purposes, all of the Affected Employee’s service and compensation that was credited for benefit accrual purposes under the Plan, and the resulting accrued benefit of each Affected Employee under the BWCS Plan shall in no event be less than the actuarial equivalent of such Affected Employee’s Accrued Benefit under the Plan that was assumed by the BWCS Plan (as successor to the UDS Plan) as of the Transfer Date.

(g) Protected Benefits and Vesting. The Accrued Benefits of Affected Employees that are transferred from the Plan to the BWCS Plan shall be subject to the BWCS Plan’s vesting schedule and distribution provisions; provided, however, that the vesting schedule for such accrued benefits shall be no less favorable than the vesting schedule under the Plan and that distribution options attributable to such Accrued Benefits under this Plan shall be preserved under the BWCS Plan to the extent required by Code

Section 411(d)(6).

(h) Transferred Amount. If the carve-out limitation described in Paragraph (i) below does not apply, the assets and liabilities to be transferred from the Plan to the BWCS Plan (as successor to the UDS Plan) on behalf of the Affected Employees (the "Transferred Amount") shall be determined as follows: (i) an amount of Plan assets, payable in cash or other marketable assets acceptable to UCOR and BWCS, equal to the present value of the accrued benefits of the Affected Employees, determined using the methodology provided under Code Section 414(l) and consistent with the requirements of Section 4232 of ERISA (the "Transferred Assets") and (ii) the related liability under the Plan to pay such Affected Employees' Accrued Benefits (the "Transferred Liabilities"), all as determined by the Plan's actuary and validated by the BWCS Plan's actuary as provided in Paragraph (j) below. As provided in the Transfer Agreement, the Benefits and Investments Committee in its capacity as the plan administrator of the Plan shall use its best efforts to ensure that all Transferred Amounts, including interest on the Transferred Assets as provided herein, shall be completely transferred from the Plan to the BWCS Plan on or before July 1, 2013 or, if later, on a date that is as soon as administratively feasible following July 1, 2013 (the "Transfer Date"). Transferred Assets will be increased by interest from the applicable employment transfer dates of the Affected Employees to the Transfer Date, determined at the interest rate used by the Pension Benefit Guaranty Corporation for calculating benefit liabilities on a plan termination basis as in effect on the first day of the calendar year with respect to which the Transferred Amount shall have been determined.

(i) Carve-out. This Paragraph (i) applies if the Affected Employee has an accrued benefit under the USEC Plan (as defined in Section 1.01) that is determined using service and compensation that includes service and compensation described in Paragraph (e) above. The Transferred Assets and Transferred Liability of Affected Employees who are subject to this Paragraph (i) shall be computed pursuant to Paragraph (h) above but then reduced or offset by the amount payable to the Affected Employee under the USEC Plan based upon the portion of the credited service and compensation described in Paragraph (e) above that is used to compute the Affected Employee's accrued benefit under the USEC Plan.

(j) Actuary Review. Within thirty (30) days after the Transfer Date, UCOR shall provide to the BWCS Plan's actuary any materials used or produced in connection with the Plan's actuary's calculations of the Transferred Assets and the Transferred Liabilities, and within thirty (30) days following receipt of such information, the BWCS Plan's actuary shall review and approve such calculations. If, following this review, the Plan's actuary and the BWCS Plan's actuary are unable, reasonably and in good faith, to resolve any issues with respect to any actuarial assumption or calculation of the Transferred Assets or Transferred Liabilities such that there is a dispute between such actuaries regarding the foregoing, such actuaries shall select and appoint a disinterested third actuary to resolve such dispute within thirty (30) days thereafter. The decision of such third actuary shall be conclusive as to any dispute for which it was appointed. The cost of the third actuary shall be divided equally between UCOR and BWCS

(k) Acceptance and Release. Effective as of the Transfer Date, the BWCS Plan (as successor to the UDS Plan) shall accept the liability to pay to the Affected Employees their respective Transferred Liabilities and shall release the Plan from any and all such liability to pay such Transferred Liabilities.

1.04 Transfer Agreement between the Plan and the Retirement Program Plan for Employees of Certain Employers at the U.S. Department of Energy Facilities at Oak Ridge, Tennessee (the "Y-12 Plan").

(a) Background. Babcock & Wilcox Technical Services Y-12, LLC ("B&W") is the sole participating employer and plan sponsor of the Y-12 Plan. As specified in the Transfer Agreement between UCOR (the "Contractor") and B&W (the "NGW Agreement"), the parties agreed to transfer from the Plan to the Y-12 Plan the pension assets and liabilities comprising the accrued benefits of those individuals who had transitioned employment from Bechtel Jacobs Company LLC ("BJC") to B&W during the period beginning on December 3, 2006 and ending on May 18, 2008 (the "NGW Work Force Transition Period") as part of the transfer of the management of the Newly Generated Waste Program at the Y-12 plant located in Oak Ridge, Tennessee from DOE Environmental Management to the National Nuclear Security Administration ("NGW Scope of Work Transfer").

(b) Purpose. Consistent with the NGW Agreement, the following Paragraphs of this Section 1.04 of Appendix C set forth the terms and conditions under which (i) any Affected Individual described in Paragraph (d) below shall receive credit under the Y-12 Plan for service and compensation recognized under the Plan for eligibility, vesting, and benefit accrual purposes and (ii) the assets and liabilities attributable to the benefits accrued by any Affected Individual under the Plan shall be transferred to the Y-12 Plan.

(c) Plans Involved. The provisions of this Section 1.04 of Appendix C shall apply only to the Plan and the Y-12 Plan, each of which is an employee pension benefit plan as defined in Section 3(2) of ERISA, and each such plan and its related trust is qualified under Code Sections 401(a) and 501(a).

(d) Affected Individuals. The provisions of this Section 1.04 of Appendix C shall apply only to those individuals who satisfy the following requirements (individually, an "Affected Individual" and collectively, "Affected Individuals"): (i) who previously transitioned from BJC to B&W as part of the NGW Scope of Work Transfer during the NGW Work Force Transition Period; (ii) who met the Plan's definition of "Grandfathered Employee" as of the earlier of (A) the actual date each such individual transferred from BJC to B&W as part of the NGW Scope of Work Transfer and (B) May 18, 2008; (iii) whose name is listed in the records prepared and maintained by the Benefits and Investments Committee as a "Grandfathered Employee" who did, in fact, transition from BJC to B&W as part of the NGW Scope of Work Transfer during the NGW Work Force Transition Period; (iv) whose name has been verified and confirmed by B&W as an individual who did, in fact, transition to B&W from BJC as part of the NGW Scope of Work Transfer during the NGW Work Force Transition Period; and (v) who shall not have commenced payment of his or her accrued benefit under the Plan as of the Transfer Date (as defined in Paragraph (h) below).

(e) Service and Compensation Credits. Any Affected Individual described in Paragraph (d) above shall receive credit under the Y-12 Plan for all of such Affected Individual's service and compensation that is recognized under the Plan immediately prior to the earlier of (A) the actual date each such individual transferred from BJC to B&W as part of the NGW Scope of Work Transfer and (B) May 18, 2008, for purposes of determining (i) eligibility to receive a normal, early or terminated vested pension or other

benefits under the Y-12 Plan, (ii) the vested percentage of such pension, and (iii) the amount of such pension.

(f) Calculation of Benefits. Notwithstanding any provision of the Y-12 Plan to the contrary, on and after the Transfer Date (as defined in Paragraph (h) below), the accrued benefit of each Affected Individual shall be calculated under the applicable provisions of the Y-12 Plan, including, for benefit accrual purposes, all of such Affected Individual's service and compensation that was credited for benefit accrual purposes under the Plan, and the resulting accrued benefit of each Affected Individual under the Y-12 Plan shall in no event be less than the actuarial equivalent of such Affected Individual's accrued benefit under the Plan that was assumed by the Y-12 Plan as of the Transfer Date.

(g) Protected Benefits and Vesting. The accrued benefits of Affected Individuals that are transferred to the Y-12 Plan shall be subject to the Y-12 Plan's vesting schedule and distribution provisions; provided, however, that the vesting schedule for such accrued benefits shall be no less favorable than the vesting schedule under the Plan and that distribution options attributable to such accrued benefits under the Plan shall be preserved under the Y-12 Plan to the extent required by Code Section 411(d)(6).

(h) Transferred Amount. The assets and liabilities to be transferred from the Plan to the Y-12 Plan on behalf of the Affected Individuals will be determined as follows: (i) an amount of Plan assets, payable in cash or other marketable assets acceptable to UCOR and B&W, based upon the present value of the accrued benefits of all such Affected Individuals determined in accordance with Code Section 414(l) and Section 4044 of ERISA (the "Transferred Assets") and (ii) the related liability under the Plan to pay all such Affected Individuals' accrued benefits (the "Transferred Liabilities"), all as determined by the Plan's actuary and validated by the Y-12 Plan's actuary. Specifically, pursuant to Section 4044 of ERISA, the Transferred Assets shall be determined based upon the pro rata share of the present value of benefits ("PVAB") as shown in the formula below, using the actuarial assumptions set forth in Paragraph (k) below and determined as of an administratively feasible date certain prior to the Transfer Date (as defined below):

$$\frac{\text{PVAB of Affected Individuals}}{\text{PVAB of All Plan Participants}} \times \text{Total Plan assets}$$

However, if the PVAB of the Affected Individuals is less than 3% of the total value of the Plan assets per Code Section 414(l) determined as of such date, the Transferred Assets shall equal the PVAB of the Affected Individuals. The Plan's Trustees, at the direction of the Benefits and Investments Committee in its capacity as the plan administrator of the Plan, shall transfer such assets and liabilities from the Plan to the funding vehicle for the Y-12 Plan on or before July 1, 2013 or, if later, on a date that is as soon as administratively feasible following July 1, 2013 (the "Transfer Date"). The Transferred Assets will be increased by interest from the applicable employment transfer dates during the NGW Work Force Transition Period to the Transfer Date, determined at the interest rate used by the Pension Benefit Guaranty Corporation for calculating benefit liabilities on a plan termination basis as in effect on the first day of the calendar year with respect to which the Transferred Assets shall have been determined.

(i) Acceptance and Release. Effective as of the Transfer Date, the Y-12 Plan shall accept the liability to pay to the Affected Individuals their respective Transferred Liabilities and shall release the Plan from any and all such liability to pay such Transferred Liabilities.

(j) Term. This Section 1.04 of Appendix C shall remain in effect through the Transfer Date.

(k) Actuarial Assumptions. For purposes of Paragraph (g) above, the actuarial assumptions are as follows:

- (1) Calculation Date: 7/1/2013
- (2) Interest Rates: January 2013 PBGC Interest Rates (2.67% for first 25 years and 3.01% for years following).
- (3) Mortality: No pre-retirement mortality. Post-retirement mortality is GAM94 Basic (UP-94) projected to the valuation year plus 10 years (as prescribed in Section 4044 of ERISA).
- (4) Expense Load: According to PBGC Section 4044 Appendix C
- (5) Benefit: Affected Individual's accrued benefit under the Plan as of the Transfer Date.
- (6) Expected Retirement Age: 60 or current age if older.
- (7) Eligibility: Retirement eligibility is determined as of the date of transfer. No age or service "grow-ins" are granted.
- (8) Rounding: Service as of the Affected Individual's transfer date rounded to the nearest integer. Age as of the Calculation Date rounded to the nearest month.

(l) Actuary Review. Within thirty (30) days after the Transfer Date, the Plan shall provide to the Y-12 Plan's actuary any materials used or produced in connection with the Plan's actuary's calculations of the Transferred Assets and the Transferred Liabilities, and within thirty (30) days following receipt of such information, the Y-12 Plan's actuary shall review and approve such calculations. If, following this review, the Plan's actuary and the Y-12 Plan's actuary are unable, reasonably and in good faith, to resolve any issues with respect to any actuarial assumption or calculation of the Transferred Assets or Transferred Liabilities such that there is a dispute between such actuaries regarding the foregoing, such actuaries shall select and appoint a disinterested third actuary to resolve such dispute within thirty (30) days thereafter. The decision of such third actuary shall be conclusive as to any dispute for which it was appointed. The cost of the third actuary shall be divided equally between the Plan and the Y-12 Plan.

APPENDIX D

BENEFIT INCREASES FOR CERTAIN RETIREES AND SURVIVING SPOUSES UNDER
PLAN SECTION 4.06

TABLE A
Retirees

| Monthly Benefit* as of 12/31/03 Rounded to the Nearest \$10 | Percentage Increase as of 1/1/04 |
|--|---|
| \$600 or more | 0.0% |
| 590 | 1.7% |
| 580 | 3.4% |
| 570 | 5.3% |
| 560 | 7.1% |
| 550 | 9.1% |
| 540 | 11.1% |
| 530 | 13.2% |
| 520 | 15.4% |
| 510 | 17.6% |
| 500 | 20.0% |
| 490 | 22.4% |
| 480 | 25.0% |
| 470 | 27.7% |
| 460 | 30.4% |
| 450 | 33.3% |
| 440 | 36.4% |
| 430 | 39.5% |
| 420 | 42.9% |
| 410 | 46.3% |
| 400 | 50.0% |
| 390 | 53.8% |
| 380 | 57.9% |
| 370 | 62.2% |
| 360 | 66.7% |
| 350 | 71.4% |
| 340 | 76.5% |
| 330 | 81.8% |
| 320 | 87.5% |
| 310 | 93.5% |
| 300 | 100.0% |
| 290 | 106.9% |
| 280 | 114.3% |
| 270 | 122.2% |
| 260 | 130.8% |
| 250 | 140.0% |
| 240 | 150.0% |
| 230 | 160.9% |
| 220 | 172.7% |
| 210 | 185.7% |

TABLE B
Surviving Spouses

| Monthly Benefit* as of 12/31/03 Rounded to the Nearest \$10 | Percentage Increase as of 1/1/04 |
|--|---|
| \$400 or more | 0.0% |
| 390 | 2.6% |
| 380 | 5.3% |
| 370 | 8.1% |
| 360 | 11.1% |
| 350 | 14.3% |
| 340 | 17.6% |
| 330 | 21.2% |
| 320 | 25.0% |
| 310 | 29.0% |
| 300 | 33.3% |
| 290 | 37.9% |
| 280 | 42.9% |
| 270 | 48.1% |
| 260 | 53.8% |
| 250 | 60.0% |
| 240 | 66.7% |
| 230 | 73.9% |
| 220 | 81.8% |
| 210 | 90.5% |
| 200 | 100.0% |
| 190 | 110.5% |
| 180 | 122.2% |
| 170 | 135.3% |
| 160 | 150.0% |
| 150 | 166.7% |
| 140 | 185.7% |
| 130 | 207.7% |
| 120 | 233.3% |
| 110 | 263.6% |
| 100 or less | 300.0% |

TABLE A
Retirees

| Monthly Benefit* as of 12/31/03 Rounded to the Nearest \$10 | Percentage Increase as of 1/1/04 |
|--|---|
| 200 | 200.0% |
| 190 | 215.8% |
| 180 | 233.3% |
| 170 | 252.9% |
| 160 | 275.0% |
| 150 | 300.0% |
| 140 | 328.6% |
| 130 | 361.5% |
| 120 | 400.0% |
| 110 | 445.5% |
| 100 or less | 500.0% |

TABLE B
Surviving Spouses

| Monthly Benefit* as of 12/31/03 Rounded to the Nearest \$10 | Percentage Increase as of 1/1/04 |
|--|---|
|--|---|

The amount of the monthly benefit resulting from the application of Section 4.06 and the percentage increase shall be rounded to the nearest whole dollar effective as of January 1, 2004.

*This is the amount of the monthly benefit as of 12/31/2003 as further described in Section 4.06.

APPENDIX E

NEW PRIME CONTRACTORS, NEW SUBCONTRACTORS AND TRANSITION DATES
Effective January 1, 2015

| | |
|----------------------------|---|
| New Contract No. | DE-AC30-06EW05001 |
| Prime Contractor: | Paducah Remediation Services LLC (PRS) |
| Contract Dates: | April 24, 2006 – July 25, 2010 |
| New Subcontractors: | Tetra Tech Perot Systems Government Services Nuclear Fuel Services, Inc. EnergySolutions LLC (formerly Duratek Federal Services, Inc.) GEO Consultants, LLC Technical and Field Engineering, Inc. RSI |
| New Contract No. | DE-AC24-05OH20193 |
| Prime Contractor: | Theta Pro2Serve Management Company, LLC (TPMC) |
| Contract Dates: | June 27, 2005 – March 15, 2010 |
| New Subcontractors: | None |
| New Contract No. | DE-AC24-05OH20192 |
| Prime Contractor: | LATA/Parallax Portsmouth, LLC (LATA Parallax) |
| Contract Dates: | June 27, 2005 – March 28, 2011 |
| New Subcontractors: | CDM Federal Services, Inc. (CDM) Enercon Services Inc. S.M. Stoller Corporation S.A. Solutions, Inc. Visionary Solutions, LLC Wastren Advantage, Inc. (subcontractor to S.M. Stoller Corporation) |
| New Contract No. | DE-AC24-05OH20178 |
| Prime Contractor: | Swift & Staley Mechanical Contractors, Inc. (Swift & Staley) |
| Contract Dates: | June 27, 2005 – March 15, 2010 |
| New Subcontractors: | Wastren Advantage, Inc. Williams Professional Services, LLC (June 27, 2005 – September 30, 2007) |
| New Contract No. | DE-CI0000004 |
| Prime Contractor: | Wastren-EnergX Mission Support, LLC (WEMS) |
| Contract Dates: | March 16, 2010 – March 15, 2015 |
| New Subcontractors: | Wastren Advantage, Inc. |
| New Contract No. | DE-AC30-10CC40021 |
| Prime Contractor: | Swift & Staley Mechanical Contractors, Inc. (S & S) |
| Contract Dates: | March 16, 2010 – March 15, 2015 |
| New Subcontractors: | Wastren Advantage, Inc. Technical and Field Engineering, Inc. |
| New Contract No. | DE-AC30-10CC40020 |
| Prime Contractor: | LATA Environmental Services of Kentucky, LLC (LATA KY) |
| Contract Dates: | July 26, 2010 – July 25, 2015 |
| New Subcontractors: | S.M. Stoller Corporation GEO Consultants, LLC TFE, Inc. |

New Contract No. DE-AC30-09CC40017
Prime Contractor: Fluor-B&W Portsmouth LLC
Contract Dates: March 29, 2011 – March 28, 2016
New Subcontractors: None

Contract No. DE-SC-0004645
Prime Contractor: URS | CH2M Oak Ridge LLC (UCOR)
Contract Dates: August 1, 2011 – July 31, 2016
Subcontractors: SEC Radcon Alliance
EnergySolutions LLC

New Contract No. DE-EM0001131
Prime Contractor: Fluor Federal Services, Inc.
Contract Dates; July 22, 2014 – July 21, 2017
New Subcontractors:

APPENDIX F

AVAILABLE OPTIONS

1. Hourly Plan (all references are to the Hourly Plan as in effect on the day prior to the Merger Date).

Subject to Article VIII, the following distribution options apply to Participants who were participants in the Hourly Plan as of the day prior to the Merger Date, and are limited to benefits accrued thereunder:

Option A

A reduced monthly pension payable to the Participant for life, with the continuance of monthly payments in such reduced amount after his death to his spouse during the lifetime of his spouse and, if both the Participant and spouse die before 60 monthly payments have been made after such Option becomes effective, with the continuance thereafter of monthly payments to the estate of the survivor of the Participant and his spouse, until a total of 60 monthly payments have been made.

Option B

A reduced monthly pension payable to the Participant for life, with the continuance of monthly payments equal to 50% of such reduced amount after his death to the spouse during the lifetime of his spouse and, if both the Participant and his spouse die before 60 monthly payments have been made after such Option becomes effective, with the continuance thereafter of monthly payments to the estate of the survivor of the Participant and his spouse until a total of 60 such monthly payments have been made.

Option C

A reduced monthly pension payable to the Participant for life, with the continuance to his designated Beneficiary of monthly payments in such reduced amount after his death for the remainder, if any, of the 10, 15, or 20-year term (as the Participant shall elect) immediately following the date on which such Option becomes effective and with any such monthly payments remaining unpaid upon the death of the survivor of the Participant and his designated Beneficiary to be made to the estate of such survivor; provided, however, that no term may be elected that is in excess of the joint life expectancy of the Participant and his designated Beneficiary, determined as of the date the Option becomes effective.

If a Participant elects any of the foregoing Options, the actuarial value of all monthly payments to be made, after such Option becomes effective, to him, his spouse, his designated Beneficiary, or the estate of any such person (including the 60 monthly payments to be made as above provided) shall be equivalent to the actuarial value, at the time such Option becomes effective, of the total amount of monthly pension which thereafter would have been payable if no Option had been elected, taking into account the age of the Participant and, where applicable, the age of his spouse. In determining the amount of reduced monthly pension payable, the following amounts shall be excluded:

(i) The amount of any early retirement pension payable under paragraph 3(c) of Article IV of the Hourly Plan which is in excess of the amount which would have been payable under paragraph 3(a) of Article IV of the Hourly Plan.

(ii) The amount of any early retirement pension payable under paragraph 3(d) of Article IV of the Hourly Plan which is in excess of the amount which would have been payable under paragraph 3(e) of Article IV of the Hourly Plan.

2. Salaried Plan (all references are to the Salaried Plan as in effect on the day prior to the Merger Date).

Subject to Article VIII, the following distribution options apply to Participants who were participants in the Salaried Plan as of the day prior to the Merger Date, and are limited to benefits accrued thereunder:

Option A – Joint and Survivor (Spouse Only) Option

Under Option A the Participant will receive a reduced monthly pension for life with the continuance thereafter of monthly payments in a designated amount to the Participant's surviving spouse for life; and if neither the Participant nor the surviving spouse survives the five-year period beginning with the date payments under the option commence, monthly payments will be continued to the designated Beneficiary for the remainder of the five-year period beginning with the date payments under the option commence, in an amount equal to the monthly amount paid under the option to the last to survive of the Participant and the surviving spouse. At the time Option A is elected, the Participant shall designate the monthly amount of the payments to be made to the surviving spouse under the option; however, in no event may the monthly amount of the payments to the surviving spouse exceed the monthly amount of the reduced monthly amount of the pension payable to the Participant under the option. The reduction in the pension otherwise payable to a Participant who has elected Option A shall be based on such factors as shall be adopted by the Committee and applied on a uniform and nondiscriminatory basis. For purposes of Option A, a Participant's surviving spouse shall mean only the Participant's spouse, whether or not remarried, but only if the spouse was wholly or partially dependent on the Participant at the date of retirement or other termination of employment. If the chronological order of death of the Participant and surviving spouse cannot be established to the satisfaction of the Committee, the Participant will be deemed to have been the survivor for purposes of this option. Any factor adopted shall not be less than actuarial equivalent reduction factors.

Option B – Period Certain Option

Under Option B the Participant will receive a reduced monthly pension for life, and if the Participant's death occurs during a designated period certain beginning with the date payments under the option commence, monthly payments will be continued to the Participant's designated Beneficiary for the remainder of the period certain in the same amount as the Participant's reduced monthly pension under the option. At the time Option B is elected, the Participant shall designate the period certain, which shall be a period of either 10, 15, or 20 years, provided, however, that no period may be elected that is in excess of the joint life expectancy of the Participant and his designated Beneficiary determined as of the date the option becomes effective. The pension otherwise payable to a Participant who has elected Option B shall be reduced on an actuarial basis under such reasonable rules and regulations as shall be adopted by the Committee and applied on a uniform and nondiscriminatory basis.

APPENDIX G
OTHER EMPLOYERS

Oak Ridge Location

B&W Technical Services Y-12, L.L.C. (B&W Y-12)

UT-Battelle, LLC

Wackenhut Services, Inc. – Oak Ridge (WSI – OR)

Paducah Plant

United States Enrichment Corporation, Inc. – Paducah Plant

B&W Conversion Services LLC (formerly Uranium Disposition Services, Inc. – DUF6)

Portsmouth Plant

United States Enrichment Corporation, Inc. – Portsmouth Plant

B&W Conversation Services LLC (formerly Uranium Disposition Services, Inc. - DUF6)

i:\c\lucor compliance\pension plan\plan documents\january 2015 restatement\january 2015 restatement final.docx

[END PLAN DOCUMENT]