

**INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS,
LOCAL UNION NO. 9 & LINE CLEARANCE CONTRACTORS
401(k) RETIREMENT PLAN
SECOND AMENDMENT**

Pursuant to the Board of Trustees power to amend the Plan as reflected in Section 11.1 of the Plan Document, the Trustees hereby amend the Plan by adopting this Second Amendment and modify section 7.13(d) and insert additional sections 2.31A, 2.31B, and 4.4 as follows:

Additional Sections:

§ 2.31A Rollover Account

The "Rollover Account" is a separate account maintained for any Participant to which all Rollover Contributions, if any, shall be allocated.

§ 2.31B Rollover Contribution

"Rollover Contribution" means:

(a) amounts transferred to this Plan directly from another qualified corporate or qualified non-corporate plan;

(b) lump sum distributions received by an Employee from another qualified plan which are eligible for tax-free rollover treatment and which are transferred by the Employee to this Plan within sixty (60) days following his receipt thereof;

(c) amounts transferred to this Plan from a conduit individual retirement account, provided that such account has no assets other than assets which were previously distributed to the Employee by another qualified plan; and further provided that such amounts met the applicable requirements of IRC section 408(d)(3) for rollover treatment on transfer to the conduit individual retirement account; and

(d) amounts distributed to an Employee from a conduit individual retirement account meeting the requirements of Subsection (c) above which are transferred by the Employee to this Plan within sixty (60) days of his receipt from such account.

§ 4.4 Rollover Contributions

(a) Any Employee may make a Rollover Contribution to this Plan, provided, however, that the trust from which the funds are to be transferred must permit the transfer to be made, and provided, further, the Employer is reasonably satisfied that such transfer will not jeopardize the tax exempt status of this Plan or Trust or create adverse tax consequences for the Employer. Rollover Contributions shall be made by delivery to the Trustee for deposit in the Trust. All Rollover Contributions must be in cash. The Trustee will not accept rollovers of accumulated deductible employee contributions from a simplified employee pension plan

(b) If the Administrator accepts such transfer of funds, it shall allocate them to the Rollover Account of the transfer. Such funds shall be 100% vested.

(c) Rollover Contributions shall not be considered to be Participant contributions for the purpose of calculating the limitations under Section 5.4.

Modified Section 7.13(d):

Section 7.13(d) currently reads:

(d) An "eligible rollover distribution" is any distribution from this Plan on or after January 1, 1993 of all or any portion of the balance to the credit of the distributee, except for distributions (or portions thereof) which are:

(i) Part of a series of substantially equal periodic payments (not less frequently than annually) made over the life of the Employee (or the joint lives of the Employee and the Employee's designated beneficiary), the life expectancy of the Employee (or the joint life and last survivor expectancy of the Employee and the Employee's designated beneficiary), or a specified period of ten years or more;

(ii) Required under IRC section 401(a)(9) (relating to the minimum distribution requirements); or,

(iii) The portion of any distribution that is not includible in gross income (determined without regard to the exclusion for net unrealized appreciation in employer securities described in IRC section 402(e)(4)).

Effective July 1, 2004, Section 7.13(d) shall be replaced in its entirety and shall read as follows:

(d) An "eligible rollover distribution" is any distribution from this Plan on or after January 1, 1993 of all or any portion of the balance to the credit of the distributee, except for distributions (or portions thereof) which are—

(i) Part of a series of substantially equal periodic payments (not less frequently than annually) made over the life of the Employee (or the joint lives of the Employee and the Employee's designated beneficiary), the life expectancy of the Employee (or the joint life and last survivor expectancy of the Employee and the Employee's designated beneficiary), or a specified period of ten years or more;

(ii) Required under IRC section 401(a)(9) (relating to the minimum distribution requirements);

(iii) Any hardship distribution described in IRC section 401(k)(2)(B)(i)(IV) received after December 31, 1998; or

(iv) The portion of any distribution that is not includible in gross income (determined without regard to the exclusion for net unrealized appreciation in employer securities described in IRC section 402(e)(4)).

IN WITNESS WHEREOF, the Union Trustees and the Employer Trustees have executed this First Amendment to the Plan Document on this 2nd day of August 2004 with the intent that this amendment is to be effective as of July 1, 2004.

UNION TRUSTEES

Craig Nolan

Robert Dpsychalski

Timothy E. Judwin

Curtis E. Sprague

Scott W. Genson

EMPLOYER TRUSTEES

Mark D. Hawley
