

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

Pursuant to the Board of Trustees power to amend the Plan as reflected in Article XI, Section 11.1 of the Plan Document, the Board of Trustees hereby adopt this Amendment modifying Section 4.1 and Section 4.2A as follows:

Effective November 10, 2006, Section 4.1 shall be modified by increasing the deferral amount from \$5.00 to \$6.00 per hour, and shall read as follows (Deleted text in ~~strikethrough~~, Added text in **bold**):

Section 4.1 Elective Deferrals by Participants:

For a period of 30 days prior to each Plan Year, and for such other periods as it may establish in a nondiscriminatory manner, the Administrator will permit each Participant (including Employees who are expected to be Participants during the following Plan Year) to elect to defer up to ~~\$5.00~~ **\$6.00** per hour of his Compensation, not to exceed ~~the lesser of \$44,000 or 100 percent~~ **25%** of his Compensation. The Trustees reserve the right to change the maximum elective deferral in their sole discretion upon proper notice to the participants. Such deferred amount will be contributed to the Plan and allocated to the Participant Deferral Account. No Participant shall be required to make a deferral.

Effective November 10, 2006, Section 4.2A shall be modified by increasing the deferral amount from \$7,000 to \$15,000 per calendar year, and by otherwise complying with IRC regulations. The Section shall read as follows (Deleted text in ~~strikethrough~~, Added text **bold**):

Section 4.2A Annual Limitation on Participant Elective Deferrals:

(a) No Participant **under age 50 at the end of the calendar year** shall be permitted to make Elective Deferrals under this Plan ~~during any calendar year~~ in excess of ~~\$7,000~~ **\$15,000 for the calendar year ending December 31, 2006** (including any other elective deferrals within the meaning of IRC Section 402(g)(3) in the case of all other plans, contracts, or arrangements of the Employer), ~~adjusted in the manner described in IRC Section 402(g)(5) for the calendar year.~~ **For calendar years beginning after December 31, 2006, no Participant under age 50 at the end of the calendar year shall be permitted to make Elective Deferrals under this Plan in excess of the adjusted rate described in IRC Section 402(g)(4) provided, however, that no Participant shall be permitted to make Elective Deferrals under this Plan in an amount that causes the annual addition to the Participant's account to exceed the lesser of \$44,000 or 100 percent of the Participant's compensation, as proscribed by IRC Section 415(c).**

(b) No Participant **age 50 or older at the end of the calendar year** shall be permitted to make Elective Deferrals under this Plan ~~during any calendar year~~ in excess of ~~\$7,000~~ **\$20,000 for the calendar year ending December 31, 2006** (including any other elective deferrals within the meaning of IRC Section 402(g)(3) in the case of all other plans, contracts, or arrangements of the Employer), ~~adjusted in the manner described in IRC Section 402(g)(5) for the calendar year.~~ **For calendar years beginning after December 31, 2006, no Participant age 50 or older at the end of the calendar year shall be permitted to make Elective Deferrals under this Plan in excess of the adjusted rate described in IRC Section 402(g)(4) and Section 414(v)(2).**

~~(b)(c)~~ **(c)** Notwithstanding any other provision of the Plan, Excess Deferral Amounts and income allocable thereto shall be distributed no later than each April 15th to Participants who claim such Excess Deferral Amounts for the preceding calendar year. A distribution pursuant to this Subsection 4.2A(b) of Excess Deferral Amounts and income, gains and losses allocable thereto shall be made without regard to any consent otherwise required under Section 7.2 or any other provision of the Plan. A distribution pursuant to this Subsection 4.2A(b) of Excess Deferral Amounts and income, gains and losses allocable thereto shall not be treated as a distribution for purposes of determining whether the distribution required by Section 7.2(b)(h) is satisfied. Any distribution under this Subsection 4.2A(b) of less than the entire Excess Deferral Amount and income, gains and losses allocable thereto shall be treated as a pro rata distribution of Excess Deferral Amounts and income, gains and losses allocable there. In no case may an Employee receive from the Plan as a corrective distribution for a taxable year under this Subsection 4.2A(b) an amount in excess of the individual's total Elective Deferrals under the Plan for the taxable year.

~~(c)(d)~~ **(d)** "Excess Deferral Amount" shall mean those Elective Deferrals that are includable in a Participant's gross income under IRC Section 402(g) to the extent such Participant's Elective Deferrals for a taxable year exceed the dollar limitation under IRC Section 402(g). An Excess Deferral Amount shall be treated as annual additions under the Plan, unless such amounts are distributed no later than the first April 15 following the close of the Participant's taxable year.

~~(d)(e)~~ **(e)** The Participant's claim made pursuant to Subsection 4.2A(b) shall be in writing; shall be submitted to the Administrator no later than March 1 with respect to the preceding calendar year; shall specify the Participant's Excess Deferral Amount for the preceding calendar year; and shall be accompanied by the Participant's written statement that if such amounts are not distributed, such Excess Deferral Amount, when added to amounts deferred under other plans or arrangements described in IRC Sections 401(k), 408(k), or 403(b), exceeds the limit imposed on the Participant by IRC Section 402(g) for the calendar year in which the deferral occurred. A Participant is deemed to notify the Administrator of any Excess Deferral Amount that arises by taking into account only those Elective Deferrals made to this Plan and any other plans of this Employer.

~~(e)(f)~~ **(f)** The Excess Deferral Amount shall be adjusted for income or loss. The income or loss allocable to the Excess Deferral Amount is equal to the allocable income or loss for the taxable year of the individual as described in Paragraph (e)(i) below:

(i) The income or loss allocable to the Excess Deferral Amount for the taxable year of the individual is equal to the income or loss for the taxable year of the individual allocable to the Participant's Elective Deferrals multiplied by a fraction, the numerator of which is such Participant's Excess Deferral Amount for the taxable year, and the denominator is equal to the sum of the Participant's Elective Deferral Account as of the beginning of the taxable year, plus the Participant's Elective Deferrals for the taxable year.

(f) (g) The Excess Deferral Amount which may be distributed under Subsection 4.2A(b) with respect to an Employee for a taxable year shall be reduced by any Excess Contributions previously distributed with respect to such Employee for the Plan Year beginning with or within such taxable year. In the event of a reduction under this Subsection 4.2A(f), the amount of Excess Contributions included in the gross income of the Employee and reported by the Employer as a distribution of Excess Contributions shall be reduced by the amount of the reduction under this Subsection 4.2A(f).

AGREED TO THIS 10TH DAY OF NOVEMBER, 2006.

Employer Trustees

Union Trustees

Mark D. Hawley
[Signature]

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Paul Burkard
Craig Nolan
Robert Spychalski
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