

# **Amendment No. 1**

## **Defined Contribution 401(a) Profit Sharing Plan Solano-Napa Counties Electrical Workers' Pension Trust**

### **ARTICLE X - AMENDMENT OR TERMINATION OF THE PLAN**

**10.1 AMENDMENT OF PLAN.** The Trustees shall have the right from time to time to modify or amend, in whole or in part, any or all of the provisions of the Plan.

**The Trustees amend Section 131. by adding subsections to be enumerated as (a), (b), and (c) as follows:**

#### **a. Survivor and Disability Benefits**

In the case of a death occurring on or after January 1, 2007, if a Participant dies while performing qualified military service (as defined in Code § 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 as if the Participant had resumed and then terminated employment on account of death. If a participant was not entitled to reemployment rights under USERRA immediately before death, the Plan is not required to provide vesting service for the period of military service or any other benefits that become available upon the death of an active participant. A participant will not be deemed to have USERRA reemployment rights if he or she did not provide advance notice of his military service to the employer or had more than 5 years of cumulative service in the uniformed service while with that employer.

#### **b. Differential Pay**

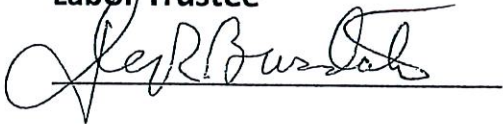
Any differential pay an employer provides to its employees on military leave will be treated as "compensation" with respect to retirement plans for the affected plan year. In addition, differential pay will be considered "wages" for purposes of federal income taxes. Taxes must be withheld from differential pay and reported on W-2 forms.

#### **c. Vesting**

Vesting service credit will be provided for a deceased participant's period of qualified military service. However, additional vesting to a participant who becomes disabled while performing qualified military service will not be provided under this provision.

Dated: December 31, 2010

**Labor Trustee**

A handwritten signature in black ink, appearing to read "Jeff R. Burdick", written over a horizontal line.

**Employer Trustee**

A handwritten signature in black ink, written over a horizontal line.