

**TOC - WOODWORKERS, IAM
DEFINED CONTRIBUTION PLAN AND TRUST**

Amendment No. 2012.1

VIGILANT (successor to Timber Operators Council, Inc.) and IAM District Lodge W24 (successor to Woodworkers District Lodge W24, IAM & A.W. - AFL-CIO), as Plan sponsor, hereby adopts the following amendment to implement a Segregated Investment Account as approved by the Board of Trustees:

12.10 Segregated Investment Account. The Board may establish a Segregated Investment Account that is invested pursuant to the Board's investment policy, which may change from time to time, and this Article. An eligible Participant may elect to have the Participant's account transferred to the Segregated Investment Account, pursuant to uniform rules and procedures adopted by the Board.

12.10.1 Eligibility. The following individuals are eligible to make the election:

- (a) Participants. The following Participants who are age 58 or older as of the transfer date may elect the Segregated Investment Account: any active or inactive employee; any retiree; and any surviving spouse.
- (b) Beneficiaries and Alternate Payees. Beneficiaries and/or Alternate Payees under a QDRO are not eligible to elect the Segregated Investment Account. However, a beneficiary and/or alternate payee who becomes entitled to all or a portion of a Participant's account that is already invested under the Segregated Investment Account may keep the account invested in the Segregated Investment Account or may revoke the election. A beneficiary and/or an alternate payee who revokes an election may not subsequently elect the Segregated Investment Account.

12.10.2 Transfer Date. The "transfer date" is the date on which an eligible Participant's account is transferred to or from the Segregated Investment Account. The transfer date is the 15th day of every month.

12.10.3 Amounts Covered by Election. An eligible Participant must designate which account and/or accounts (i.e., 401(k), defined contribution, etc.) the Participant is electing to transfer to the Segregated Investment Account. The election must be for 100% of the applicable account as of the transfer date, and applies to any future contributions to the account while the election is in effect. No minimum balance is required.

12.10.4 Revocation of Election. An electing Participant may revoke the election after 24 months. In that case, the account(s) subject to the revocation will be transferred as of the next transfer date.

12.10.5 Election after Revocation. A Participant may reelect the Segregated Investment Account after revoking a prior election, but the reelection cannot be made until at least 24 months after the revocation date.

12.10.6 Accounting. The total net earnings or losses (including realized and unrealized net appreciation or net depreciation) of the assets held in the Segregated Investment Account, after expenses allocable to the Segregated Investment Account, shall be allocated to the accounts of the Participants electing the Segregated Investment Account pro rata.

IAM District Lodge W24 (successor to Woodworkers District Lodge 1, IAM, AFL-CIO)



Bob Wilson

Date Executed:

5-4-12

VIGILANT (successor to Timber Operators Council, Inc.)



Rodger Glos

Date Executed:

4/26/2012