

**AMENDMENT NO. SEVEN  
TO THE STEELWORKERS WESTERN  
INDEPENDENT SHOPS PENSION PLAN  
(Amended and Restated Effective October 1, 2000)**

**WHEREAS**, Article XI of the Steelworkers Western Independent Shops Pension Plan (the "Plan") provides that the Plan provisions may be amended by an instrument in writing executed by the Trustees so long as such amendment does not enlarge the obligations undertaken by the parties to a Collective Bargaining Agreement, except to the extent required by law;

**WHEREAS**, Code Section 411(a)(3)(B) provides that a multiemployer plan may suspend the payment of accrued benefits for such period as a participant is employed, subsequent to the commencement of payment of such benefits, in the same industry, the same trade or craft, and the same geographic area covered by the plan when such benefits commenced;

**WHEREAS**, pursuant to Code Section 411(d)(6) and ERISA Section 204(g), as interpreted in Central Laborers Pension Fund v. Heinz, 124 S.Ct. 2230 (June 7, 2004), a plan may not be amended to expand the categories of post-retirement employment that will result in a suspension of the payment of already accrued retirement benefits;

**WHEREAS**, the Plan must be amended pursuant to Revenue Procedure 2005-23, 26 C.F.R. 601.201, to comply with Heinz; and

**NOW THEREFORE, BE IT RESOLVED**, that effective October 1, 2000, the Plan is amended as set forth below.

- Section 7.9 of the Plan is amended in its entirety to read as follows:

7.9 Suspension of Retirement Benefits

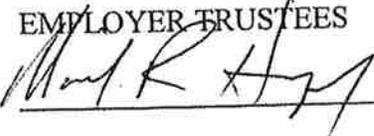
- (a) Pension benefits accrued after September 30, 2000 shall be suspended for any month in which a Pensioner who, on or after his Normal Retirement Date, returns to employment and completes one hundred (100) or more Hours of Service with an Employer who is, or was contributing to the Plan at the time payment of benefits commenced under this Plan to such Pensioner or would have commenced if the Pensioner had not remained in or returned to employment with the same Employer.
- (b) Pension benefits accrued prior to October 1, 2000 shall be suspended for any month in which a Pensioner who, on or after his Normal Retirement Date returns to Covered Service and Completes one hundred (100) or more Hours of Service with an Employer who is, or was contributing to the Plan at the time payment of benefits commenced under this Plan to such Pensioner or would have commenced if the Pensioner had not remained in or returned to employment in the same trade or craft in which he

worked at any time in Covered Service and in the geographic area covered by the Plan when benefits commenced or would have commenced if the Pensioner had not remained in or returned to employment.

In the event retirement benefits are suspended, the Pensioner, upon subsequent retirement, shall be eligible for any additional benefits earned during his period of re-employment.

If a Pensioner is re-employed, the average contribution level during his re-employment period will be recognized for the purpose of computing the additional benefit earned during the re-employment period only.

IN WITNESS WHEREOF, the undersigned Trustees have executed this Amendment No. Seven to the Plan as of this 17<sup>th</sup> day of March, 2006.

EMPLOYER TRUSTEES  
  
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UNION TRUSTEES  
  
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