

**SUMMARY OF MATERIAL MODIFICATIONS
TO THE
PLAN DOCUMENT
OF THE
ELECTRICAL WORKERS LOCAL NO. 292 PENSION PLAN
(2010 Restatement)**

IMPORTANT NOTICE TO PLAN PARTICIPANTS AND BENEFICIARIES

The Board of Trustees has amended the Plan Document, Section 3.11 Minimum Required Distributions to clarify the affect of Internal Revenue Code Section 401(a)(9) on inconsistent Plan terms. Here is a summary of the change:

EFFECTIVE AUGUST 1, 2012

3.11 Minimum Required Distributions. The other provisions of this Plan notwithstanding, the Plan will apply the minimum distribution requirements of section 401(a)(9) of the Code in accordance with Treasury Regulations 1.401(a)(9)-2 through 1.401(a)(9)-9. In addition, to the extent any distribution options of this Plan are inconsistent with section 401(a)(9) of the Code, the provisions of section 401(a)(9) will control.

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