

**FIRST AMENDMENT TO THE
IRON WORKERS OF WESTERN PENNSYLVANIA
PENSION PLAN
(As Amended and Restated effective January 1, 2010)**

This First Amendment to the Iron Workers of Western Pennsylvania Pension Plan, as amended and restated effective January 1, 2010, (the “**Plan**”) is made by the Board of Trustees of the Iron Workers Pension Fund of Western Pennsylvania (the “**Trustees**”).

WITNESSETH:

WHEREAS, the Trustees previously adopted and presently maintain the Plan as amended and restated on January 1, 2010;

WHEREAS, certain clarifications to the restated Plan document are required; and

WHEREAS, under Section 9.01 of the Plan, the Trustees reserve the right to amend the Plan from time to time in any respect by action of the Trustees.

NOW, THEREFORE, effective as of dates listed below and as if the amendments had been included in the restated Plan document, and pursuant to Section 9.01 of the Plan, the Trustees hereby amend the Plan as follows:

1. Effective for distributions made on or after January 1, 2008, Section 5.23(c)(3) of the Plan is amended and restated in its entirety to read as follows:
 - (3) “Eligible Rollover Plan” shall mean an individual retirement account described in Code Section 408(a), an individual retirement annuity described in Code Section 408(b), a Roth IRA described in Code Section 408A(b), an annuity plan described in Code Section 403(a), a qualified trust described in Code Section 401(a), an annuity contract described in Code Section 403(b), and an eligible plan under Code Section 457(b) which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state and which agrees to separately account for amounts transferred into such plan from this plan.

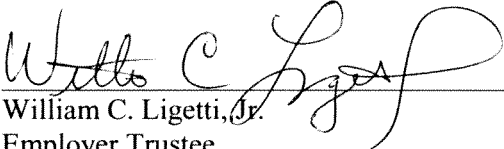
2. Effective for distributions made on or after January 1, 2008, Section 5.23(e) of the Plan is amended and restated in its entirety to read as follows:

(e) In conformance with Code Section 402(c)(11), a Beneficiary eligible to receive a distribution from the Plan on account of a Participant's death may elect to transfer said distribution to an individual retirement plan (described in clause (i) or (ii) of Code Section 402(c)(8)(B) or, effective January 1, 2008, a Roth IRA as defined in Code Section 408A(b)) established by the Beneficiary for this purpose, provided that (i) the Beneficiary is not otherwise a Distributee, (ii) the Beneficiary is a designated beneficiary as defined in Code Section 401(a)(9)(E), and (iii) the distribution would otherwise be an Eligible Rollover Distribution but for the requirement that the distribution be made to a Distributee.

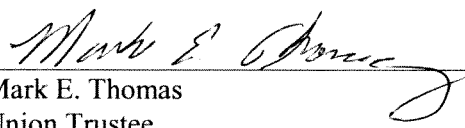
3. Effective January 1, 2010, Section 5.23(f) of the Plan is deleted in its entirety.

4. In all other respects, the provisions of the Plan are hereby ratified and confirmed, and they shall continue in full force and effect. In order to maintain the terms of the Plan in a single document, this Amendment may be incorporated into the most recent restatement of the Plan and the Table of Contents and any section numbers and section references or cross-references may be corrected and/or updated at any time.

IN WITNESS WHEREOF, pursuant to the proper approval and delegation by the Trustees in a meeting held on August 27, 2010, the following Employer and Union Trustees have affixed their signatures as of this 27th day of AUGUST, 2010.



William C. Ligetti, Jr.
Employer Trustee



Mark E. Thomas
Union Trustee

**SECOND AMENDMENT TO THE
IRON WORKERS OF WESTERN PENNSYLVANIA
PENSION PLAN
(As Amended and Restated effective January 1, 2010)**

This Second Amendment to the Iron Workers of Western Pennsylvania Pension Plan, as amended and restated effective January 1, 2010, (the “**Plan**”) is made by the Board of Trustees of the Iron Workers Pension Fund of Western Pennsylvania (the “**Trustees**”).

WITNESSETH:

WHEREAS, the Trustees previously adopted and presently maintain the Plan as amended and restated on January 1, 2010, and further amended on August 27, 2010;

WHEREAS, certain amendments to the restated Plan document are required under the Heroes Earnings Assistance and Relief Tax Act of 2008 (the “**HEART Act**”); and

WHEREAS, under Section 9.01 of the Plan, the Trustees reserve the right to amend the Plan from time to time in any respect by action of the Trustees.

NOW, THEREFORE, effective as of dates listed below and pursuant to Section 9.01 of the Plan, the Trustees hereby amend the Plan as follows:

1. A new Section 3.04(d) is added to the Plan as follows:

(d) Effective January 1, 2007, if a Participant dies while performing qualified military service (as defined in Code Section 414(u)), Service Credits for Vesting under Section 3.02 shall be calculated as if the Participant had resumed and then terminated employment on account of death pursuant to Code section 401(a)(37).

2. A new section 5.24 is hereby added to the Plan as follows:

5.24 HEART Act -- Death Benefits Under USERRA

Effective January 1, 2007, if a Participant dies while performing qualified military service (as defined in Code section 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 pursuant to Code section 401(a)(37).

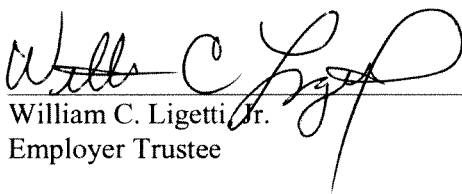
3. Section 7.01(l) of the Plan is hereby deleted and replaced in its entirety with the

following:

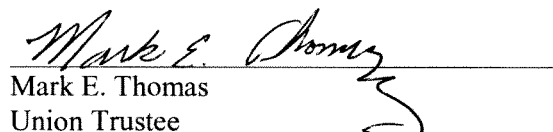
- (l) For purposes of this Section, "compensation" shall mean all of an Employee's wages for the entire Limitation Year within the meaning of Code Section 3401(a) or any other payments of compensation for which the Employee is required to be furnished a written statement under Code Sections 6041(d) and 6051(a)(3), determined without regard to any rules under Code Section 3401(a) that limit the remuneration included in wages based on the nature or location of the employment or services performed, and including:
 - (1) for Limitation Years beginning on and after January 1, 1998, (i) elective deferrals that are not includible in gross income under Code Sections 125, 402(e)(3), 402(h), 403(b) (and any predecessors and successors thereto), (ii) compensation deferred under Code Section 457(b) deferred compensation plans, and (iii) employee pick-up contributions under Code Section 414(h); and
 - (2) for Limitation Years beginning on and after January 1, 2001, elective amounts that are not includible in gross income under Code Section 132(f)(4) (and any predecessors and successors thereto); and
 - (3) for Limitation Years beginning on and after January 1, 2009, payments to an Employee who does not currently perform services for the Employer by reason of qualified military service (as that term is used in Code section 414(u)(1)) to the extent those payments do not exceed the amounts the Employee would have received if the Employee had continued to perform services for the Employer rather than entering qualified military service.

4. In all other respects, the provisions of the Plan are hereby ratified and confirmed, and they shall continue in full force and effect. In order to maintain the terms of the Plan in a single document, this Amendment may be incorporated into the most recent restatement of the Plan and the Table of Contents and any section numbers and section references or cross-references may be corrected and/or updated at any time.

IN WITNESS WHEREOF, pursuant to the proper approval and delegation by the Trustees in a meeting held on 12-3-10, the following Employer and Union Trustees have affixed their signatures as of this 3RD day of DECEMBER 2010.



William C. Ligetti Jr.
Employer Trustee



Mark E. Thomas
Union Trustee