



SOUTHERN CALIFORNIA IBEW - NECA TRUST FUNDS

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Date: December, 2008

To: Participants in the Southern California IBEW-NECA Defined Contribution Plan

From: Southern California IBEW-NECA Trust Funds Administrative Office

Re: Recently Adopted Plan Amendment (Defined Contribution Plan)

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Enclosed is a recently adopted amendment to the Southern California IBEW-NECA Defined Contribution Plan ("Plan"). Please read the amendment in its entirety for a complete description. If you have any questions, please contact the Trust Funds Administrative Office at (323) 221-5861 or toll-free at (800) 824-6935, Monday through Friday between the hours of 9 a.m. and 5 p.m.

➤ **Amendment 19**

The Plan does not currently include any specific definition of the term "spouse." Some states now recognize same-sex marriage. However, the Plan is subject to federal laws including but not limited to ERISA and the Internal Revenue Code. Congress has previously adopted the Defense of Marriage Act which provides for purposes of all federal law same sex individuals cannot be treated as each other's spouse. In order to avoid any ambiguity the Board of Trustees has adopted the enclosed definition which is consistent with the federal law applicable to the Plan. When and if Congress amends or repeals the Defense of Marriage Act the Board of Trustees shall take appropriate action to review the definition of the term "spouse."

AMENDMENT NO. 19  
TO THE  
SOUTHERN CALIFORNIA IBEW-NECA  
DEFINED CONTRIBUTION (ANNUITY) PLAN

This Amendment to the Southern California IBEW-NECA Defined Contribution (Annuity) Plan (The "Plan") executed this 5<sup>th</sup> day of November, 2008 is made by the Board of Trustees of the Southern California IBEW-NECA Pension Trust Fund (Board of Trustees) with reference to the following facts and circumstances:

A. The Board of Trustees wishes to amend the provisions of the Plan regarding the definition of "spouse" in order to avoid any ambiguity under the Plan.

B. The Board of Trustees has reserved to themselves the ability to amend the Plan from time to time.

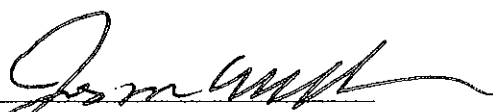
Now therefore, the Plan is amended as follows:


1. Article IX, Section 18 of the Plan is added to read as follows:

"18 'Spouse' means a person of the opposite sex to whom a Participant is legally married. Some States now recognize same sex marriages. However, the Plan is subject to federal laws including but not limited to ERISA and the Internal Revenue Code. Congress has previously adopted the Defense of Marriage Act. The Defense of Marriage Act provides for purposes all federal law same sex individuals cannot be treated as each other's spouse. Due to Congress' actions the Board of Trustees cannot treat same sex marital partners as spouses under the Plan. When and if Congress takes appropriate action the Board of Trustees shall review this definition."

2. All other terms and conditions of the Plan shall remain in full force and effect.

Executed this November 5, 2008 at the City of Commerce, California Board of Trustees Southern California IBEW-NECA Pension Trust Fund by:

  
\_\_\_\_\_  
Chairman

  
\_\_\_\_\_  
Secretary