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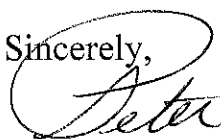
TO: Carlo Simone, III
FROM: Peter M. Karapelou, CEBS
RE: United Steel Workers Local 286 Severance/401(k) Plan
DATE: January 24, 2017

Please find enclosed original Plan Amendment No. 2 approved and executed at the January 12, 2017 Trustees meeting.

Please note, the original is for your office records.

We would be pleased to respond to any questions.

Sincerely,



Peter M. Karapelou
Certified Employee Benefit Specialist



UNITED STEEL WORKERS LOCAL 286 SEVERANCE/401K PLAN

AMENDMENT 2

WHEREAS, The United Steelworkers Local 286 Severance/401k Plan was restated effective January 1, 2014; and

WHEREAS, Pursuant to Section 6.5 of the Plan, the Trustees desires to amend the Plan;

NOW, THEREFORE, the Plan is hereby amended as follows:

1. **Effective April 1, 2017, Section 1.12 is amended as follows:**

Accounts or accounts established and maintained for a Participant to account for his interest in his Elective Deferral Account, his Employer Contribution Account, his Transfer Balance Account, and his Rollover Contribution Account over which he exercises investment control.

2. **Effective April 1, 2017 Section 1.27 – Individual Account is amended as follows:**

The term Individual Account has been replaced by the term, Transfer Balance Account. *See* Section 159A.

3. **Effective April 1, 2017 Section 159A – Transfer Balance Account is amended as follows:**

The amount established for each Employee pursuant to the predecessor money purchase pension Plan to May 1, 2000 for the receipt of Employer Contributions.

4. **Effective April 1, 2017 Section 4.1. - Creation of Accounts is amended as follows:**

An Employer Contribution Account will be established when an Employer Contribution is received for the participant. An Elective Deferral Account will be established when a Salary Deferral Contribution is received for the Participant. A rollover Contribution Account will be established when a Rollover Contribution is received for the Participant. The Employer Contribution Account, Transfer Balance Account, Elective Deferral Account, and the Rollover Contribution Account shall be known collectively as the Participant's Controlled Account. A Transfer Balance Account has been established for each Employee for work performed prior to May 1, 2000, for the predecessor money purchase plan assets.

5. **Effective March 31, 2017 Section 4.2 – Pooled Investments is amended as follows:**

The pooled investment program applicable to employer contributions for work performed prior to May 1, 2000 has been terminated as of March 31, 2017.

As of April 1, 2017, the Transfer Balance Account has been converted from a pooled investment approach to a Participant directed investment program.

All other provisions of the Plan shall remain in full force and effect.

This Amendment is executed this 12 day of January, 2017.

EMPLOYER TRUSTEES:

[Signature]

Andrew P. [Signature]

[Signature]

UNION TRUSTEES:

[Signature]

[Signature]

Trustees of United Steelworkers Local 286 Severance/401(k) Plan