Central Pennsylvania Teamsters Amended and Restated Defined Benefit Plan (Incorporating Amendments through January 1, 2004)

Amendment No. 2

WHEREAS, the Board of Trustees of the Central Pennsylvania Teamsters Amended and Restated Defined Benefit Plan (the "Plan") has the authority to amend the Plan pursuant to Article X of the Plan; and

WHEREAS, the Plan Administrator made a request to the Pension Benefit Guaranty Corporation ("PBGC") pursuant to 26 CFR 4211.22 for approval of the Plan's recent adoption of an alternative allocation method; and

WHEREAS, the PBGC gave its approval of the Plan's adoption of an alternate allocation method, subject to the Board's adoption of certain revisions to Article IX of the Plan.

NOW THEREFORE, the Plan is amended effective as of June 17, 2004, as follows:

Section 9.2 is amended in its entirety to read as follows:

- 9.2. <u>Withdrawal Liability</u>. This Article IX incorporates various amendments to the Plan adopted by the Trustees pursuant to the withdrawal liability provisions of the Multiemployer Pension Plan Amendments Act of 1980 ("MPPAA"). The statutory provisions of MPPAA and the regulations issued thereunder are incorporated herein by reference.
- (a) Method of Computing Withdrawal Liability Before January 1, 2004. The Plan determines the amount of unfunded vested benefits (as defined in Section 9.2(c)(1)) allocable to an Employer in accordance with the "rolling-5" method codified in section 4211(c)(3) of ERISA. The decision to apply this method is made in accordance with section 4211(c)(1) of ERISA.
 - (b) Method of Computing Withdrawal Liability After December 31, 2003.
- (1) <u>General</u>. The amount of an Employer's liability for a complete withdrawal shall be its initial liability amount, reduced in accordance with Section 9.2(b)(2). The amount shall be determined as of the end of the Plan Year preceding the date of the Employer's withdrawal.
 - (2) <u>Initial Liability Amounts</u>. The initial liability amount is:
- (i) <u>"Old" Employer</u>. In the case of an Employer that was obligated to contribute to the Plan for any part of the Plan Year ended December 31, 2003, the sum of
- (A) its proportional share of the balance of the Plan's unfunded vested liability as of December 31, 2003, less the value as of the end of such year of all outstanding claims for withdrawal liability which can reasonably be expected to be collected from employers withdrawing before such year, plus

- (B) the sum of its proportional share of the balance of the changes in the Plan's unfunded vested liability and of the reallocated liability amounts for each Plan Year that ended after December 31, 2003 and before the date of the Employer's withdrawal.
- (ii) <u>"New" Employer.</u> In the case of any other Employer, the sum of its proportional shares of the changes in the Plan's unfunded vested liability and of the reallocated amounts for each Plan Year that ended after December 31, 2003 and before the date of the Employer's withdrawal.

(c) <u>Unfunded Vested Liability Defined</u>.

- (1) For purposes of this Article IX, the term "vested benefit" means a benefit for which a Participant has satisfied the conditions for entitlement under this Plan (other than submission of a formal application, retirement, or completion of a required waiting period) whether or not the benefit may subsequently be reduced or suspended by a Plan amendment, an occurrence of any condition, or operation of law and whether or not the benefit is considered "vested" or "nonforfeitable" for any other purpose under the Plan.
- (2) The Plan's liability for vested benefits as of a particular date is the actuarial value of the vested benefits under this Plan as of that date. Actuarial value shall be determined on the basis of methods and assumptions approved by the Board of Trustees for purposes of this Article IX, upon recommendation of the Plan's enrolled actuary.
- (3) The unfunded vested liability shall be the amount, not less than zero, determined by subtracting the value of the Plan's assets from the Plan's liability for vested benefits. The Plan's assets are to be valued on the basis of rules adopted for this purpose by the Board of Trustees upon recommendation of the enrolled actuary.
- (d) <u>Balance of Plan's Unfunded Vested Liability</u>. The balance of the Plan's unfunded vested liability as of December 31, 2003 is the amount determined as of December 31, 2003 reduced by five percent (5%) of such amount for each succeeding complete Plan Year.

(e) Annual Change in <u>Unfunded Vested Liability</u>.

- (1) The change in the Plan's unfunded vested liability for a Plan Year is the amount (which may be less than zero) determined by subtracting from the unfunded vested liability as of the end of the Plan Year the sum of:
- (i) the balance (as of the end of the Plan Year) of the unfunded vested liability as of December 31, 2003, plus
- (ii) the sum of the balances (as of the end of the Plan Year) of the changes in the unfunded vested liability for each Plan Year that ended after December 31, 2003 and before the Plan Year for which the change is determined.
- (2) The balance of the change in the Plan's unfunded vested liability for a Plan Year is the change in the Plan's unfunded vested liability for that

- the denominator of which is the total Employer (ii) Contributions reported in the audited financial statements of the Plan with respect to the Apportionment Base Period, reduced by the contributions made in such years by employers who had withdrawn from the Plan during the Apportionment Base Period.
 - Limitations on the Amount of Withdrawal Liability. (h)
- Deductible. From the initial liability amount, there shall be (1) deducted the less
 - (i) \$50,000, or
- 3/4 of 1 percent of the Plan's unfunded vested liability as of the end of the Plan Year preceding the Employer's withdrawal, less the excess of the initial amount over \$100,000.
- The amount of initial liability remaining after application of paragraph (1) of this Subsection (h) shall be reduced, to the extent applicable, in accordance with section 4219(c)(1)(B) of ERISA.
- The amount of initial liability remaining after application of paragraph (1) of this Subsection (h) shall be reduced in accordance with section 4225 of ERISA, if and to the extent that the Employer demonstrates that additional limitations under the Section apply.

IN WITNESS WHEREOF, the following do set forth their hand this ____16th_ day of September , 2005.

Employer Trustees

Employee Trustees

Mike Jones

Peter G. Hassler

Howard W. Rhinier

Thomas K. Wotring