COUNTY OF SAN MATEO PART TIME, SEASONAL, AND TEMPORARY RETIREMENT PLAN

ADOPTED USING
PDS ADVANTAGE™ GOVERNMENT 401(a) PLAN
ADOPTION AGREEMENT NO. 1
WITH
BASE PLAN DOCUMENT NO. 1
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ADOPTION AGREEMENT NO. 1
WITH
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I. SERVICE PROVIDER INFORMATION

I.1 SERVICE PROVIDER

(a) Name:
Hartford Life Insurance Company

(b) Address:
PO Box 1583
Hartford, CT 06144-1583
II. GENERAL PLAN INFORMATION

II.1 EMPLOYER
(a) ◆ Legal name of employer:
San Mateo County, California

(b) ◆ Address:
455 County Center
Redwood City, CA 94603

(c) ◆ Employer identification number: 94-6000532
(d) ◆ Employer's fiscal year ends: June 30

II.2 PLAN
(a) ◆ Plan type:
(1) ( ) Money purchase plan (in-service withdrawals of employer contributions, including pick-up contributions, not permitted prior to normal retirement age)
(2) (X) Profit-sharing plan
(3) (X) Pick-up contributions only (may include matching contributions)
(4) ( ) Pick-up and nonelective contributions (may include matching contributions)
(5) ( ) Matching contributions only
(6) ( ) Nonelective contributions only

(b) ◆ Plan name:
County of San Mateo Part Time, Seasonal, and Temporary Retirement Plan

(c) ◆ Plan number: 001

II.3 PLAN ADMINISTRATOR
(a) ◆ Name:
San Mateo County, California

(b) ◆ Address:
455 County Center
Redwood City, CA 94603
II.4 PLAN EFFECTIVE DATES

(a) ( ) New plan effective date (month/day/year): _______________

(b) (X) Restatement effective date (month/day/year): December 1, 2009

(1) ♦ Original effective date (month/day/year): January 29, 1995

(2) [ ] Plan name changed upon restatement

(A) ♦ Prior plan name:

(3) [ ] Frozen plan

II.5 VARYING EFFECTIVE DATES

(a) [ ] Specific plan provisions have special effective dates

(1) ♦ Specified plan provisions and their special effective dates:

II.6 PLAN YEAR AND LIMITATION YEAR

(a) ♦ Plan year is:

(1) (X) The 12-consecutive month period commencing on June 30 (month/day) and each anniversary thereof

(2) ( ) The 12-consecutive month period commencing on _________________ (month/day) and each anniversary thereof except that the first plan year will commence on _________________ (month/day/year)

(This election for new plans only)

(b) ♦ Limitation year is:

(1) (X) The 12-month period coinciding with the plan year

(2) ( ) The 12-month period beginning on _________________ (month/day)
III. MERGERS AND SPIN-OFFS

III.1 SPIN-OFF PLAN
(a) [ ] Plan is spin-off from other plan
(1) ♦ Name of other plan

III.2 MERGER DOCUMENTATION
(a) [ ] Other plan(s) merged into existing plan
(Complete Addendum Re: Plan Mergers.)
IV. GRANDFATHERED PROVISIONS
(Government plans are not subject to the requirements of Code Section 411(d)(6), protecting accrued benefits, retirement subsidies, forms of payment, etc. However, many government employers elect to grandfather prior plan features in any event.)

IV.1 GRANDFATHERED ANNUITIES
(a) [ ] Annuity form of payment grandfathered for certain participants
    (Complete Addendum Re: Grandfathered Annuities.)

IV.2 GRANDFATHERED IN-SERVICE WITHDRAWAL PROVISIONS
(a) [ ] Prior in-service withdrawal provisions grandfathered for certain participants
    (Complete Addendum Re: Grandfathered Withdrawal Provisions.)

IV.3 GRANDFATHERED VESTING PROVISIONS
(a) [ ] Grandfather prior vesting schedule(s)
    (Complete Addendum Re: Grandfathered Vesting Schedules.)
V. PERMITTED CONTRIBUTIONS

V.1 PICK-UP CONTRIBUTIONS

(Employee contributions that are "picked up" pursuant to Code Section 414(h)(2))

(a) [X] Ongoing pick-up contributions

V.2 AFTER-TAX CONTRIBUTIONS

(a) [ ] Plan assets include after-tax contributions:
   (1) [ ] Ongoing after-tax contributions
   (2) [ ] Transferred after-tax contributions
   (3) [ ] Frozen after-tax contributions

V.3 ROLLOVER CONTRIBUTIONS

(a) [ ] Rollovers into plan permitted
   (1) [ ] Only covered employees who have met the applicable age and/or service requirements may make rollover contributions
   (2) [ ] Participants may roll loans into plan

V.4 EMPLOYER CONTRIBUTIONS

(a) [ ] Ongoing nonelective contribution
(b) [ ] Prior nonelective contributions
(c) [ ] Ongoing matching contributions
(d) [ ] Prior matching contributions
VI. COVERAGE AND ELIGIBILITY

VI.1 COVERED EMPLOYEES FOR EMPLOYER, PICK-UP, AND EMPLOYEE CONTRIBUTIONS EXCLUDE

(Persons classified by the employer as independent contractors, who are recharacterized as employees of the employer, are automatically excluded from coverage unless and until the employer elects to extend coverage to such persons.)

(a) [ ] Leased employees
(b) [ ] Collectively-bargained employees
(c) [ ] Non-resident aliens
(d) [ ] HCEs
(e) [ ] Employees who normally work fewer than 20 hours per week
(f) [ ] Employees at the following locations:
   (1) ♦ Excluded locations:

(g) [X] Other excluded employees
   (A) ♦ Excluded employees:

   Employees whose participation in the plan is prohibited by the provisions of a collective bargaining agreement, another plan or retirement system maintained by the Employer, or exempt from coverage under Social Security by federal law or regulation.

VI.2 ELIGIBILITY REQUIREMENTS

(a) ♦ No age or service requirement:
   (1) [X] Pick-up contributions
   (2) [ ] Matching contributions
   (3) [ ] Nonelective contributions
   (4) [ ] After-tax contributions

(b) ♦ Service requirement
   (Fill in the blanks below with the amount of service required. Any service requirement not in whole year(s) of service requires service for eligibility to be based on elapsed time.)
   (1) [ ] Pick-up contributions __________
      (A) ( ) Elapsed time
      (B) ( ) Hours of service
   (2) [ ] Matching contributions __________
      (A) ( ) Elapsed time
      (B) ( ) Hours of service
   (3) [ ] Nonelective contributions __________
      (A) ( ) Elapsed time
      (B) ( ) Hours of service
   (4) [ ] After-tax contributions __________
      (A) ( ) Elapsed time
(B) ( ) Hours of service

(c) ♦ Age requirement
(1) [ ] Pick-up contributions _________ (indicate minimum age)
(2) [ ] Matching contributions _________ (indicate minimum age)
(3) [ ] Nonelective contributions _________ (indicate minimum age)
(4) [ ] After-tax contributions _________ (indicate minimum age)

(d) ♦ Employees who were employed on or before the original effective date of the
plan or the restatement effective date of the plan, as indicated in Section
II.4.(a) or (b), shall/shall not be immediately eligible without regard to any age
and/or service requirements specified in VI.2.(b) or (c) above.

(1) ( ) Shall
(2) ( ) Shall not

VI.3 HOURS OF SERVICE METHOD OF CREDITING ELIGIBILITY SERVICE
(Complete only if eligibility service is credited for any purpose by the hours of service
method.)

(a) ♦ Required hours:
(1) ( ) 1,000 Hours required for year of service
(2) ( ) _________ Hours required for year of service

(b) [ ] Computation period switches to plan year

(c) [ ] Hours credited using the following DOL equivalency:
(Government plans are not required to use DOL equivalencies to determine hours.)
(1) ( ) 10 hours per day (DOL equivalency)
(2) ( ) 45 hours per week (DOL equivalency)
(3) ( ) 95 hours per semi-monthly payroll period (DOL equivalency)
(4) ( ) 190 hours per month (DOL equivalency)
(5) ( ) Other: _________

(d) [ ] Limit hours of service credited during absence from employment (other than
military leave)
(1) ♦ Number of hours credited for absence: _________
(2) [ ] Limit does not apply to the following specified absences:

VI.4 ELIGIBILITY ON REEMPLOYMENT

(a) [ ] Reemployed employees are treated the same as new employees and must
again satisfy any applicable eligibility requirements

(b) ♦ Rule of parity
(1) [ ] Rule of parity applies for crediting eligibility service
(Prior eligibility service is lost on reemployment unless employee has less than 5 consecutive
breaks in eligibility service.)
VII. ENTRY DATES AND RETIREMENT DATES

VII.1 ENTRY DATES
(a) (X) Daily
(b) ( ) Monthly
(c) ( ) 1st day of each payroll period
(d) ( ) Other dates:

VII.2 ENTRY OPTION
(a) [X] Participate on entry date coinciding with or next following satisfaction of eligibility requirements

VII.3 ELECTIONS NOT TO PARTICIPATE
(a) [ ] Employees may make an election not to participate in the plan
(The election not to participate in the plan is an irrevocable election for purposes of pick-up contributions.)
(1) [ ] Election not to participate is irrevocable
(b) [ ] Employees may make a one time election to never make pick-up contributions
(The selection of this option will be irrevocable.)

VII.4 RETIREMENT DATES
(a) ♦ Normal retirement date is:
(1) (X) Attainment of a specified age: 60 (<= 65)
(2) ( ) Later of age __________ (<= 65) or __________ (<= 5th) anniversary of commencement
   (A) ♦ Anniversary of commencement of:
   (i) ( ) Employment
   (ii) ( ) Participation
(a) ♦ Early retirement date is:
(1) (X) Not applicable
(2) ( ) Attainment of a specified age: __________ (<= 65)
(3) ( ) Later of specified age: __________ (<= 65) or completion of: __________ years of vesting service
VIII. COMPENSATION

VIII.1 DEFINITION OF COMPENSATION
(Generally, government plans are not subject to discrimination testing under Section 401(a)(4). Therefore, compensation need not satisfy Code Section 414(s) in order to avoid testing.)

(a) (X) W-2
(b) ( ) W-2 less moving expenses only
(c) ( ) Withholding
(d) ( ) General section 415 (all specific inclusions in 1.415(c)-2(b) and all specific exclusions in 1.415(c)-2(c))
(e) ( ) Modified section 415 (safe harbor definition in 1.415(c)-2(d): includes only general inclusions in 1.415(c)-2(b)(1) or (2) and all specific exclusions under 1.415(c)-2(c))

VIII.2 OPTIONAL INCLUSIONS TO COMPENSATION FOR PURPOSES OF CONTRIBUTIONS
(a) [X] Optional inclusions apply
   (1) (X) All safe harbor inclusions
   (All amounts deferred or excluded from taxable compensation under Code Section 125, 132(f)(4), 402(g)(3), 402(h)(1)(B), 403(b), or 457(b) are added back to compensation for purposes of determining contributions.)
   (A) [X] Where group health plan does not permit cash distribution in lieu of coverage unless participant can certify that he has other health coverage, amounts not receivable because participant cannot make requisite certification are nevertheless deemed to come under Code Section 125
   (2) ( ) Only pick-up contributions
   (Do not select with 1 above.)

VIII.3 OPTIONAL INCLUSIONS IN COMPENSATION FOR BOTH CONTRIBUTIONS AND 415 LIMITS
(a) [X] Specified post-severance payments made before later of (i) end of plan year in which severance occurs or (ii) within 2 1/2 months of severance (choose (1) and/or (2) below):
   (Regular compensation for services, commissions, bonuses, or other similar payments that would have been paid to a participant before termination if his employment had continued are automatically included in compensation if paid within the period specified above, unless specifically excluded in VIII.4.(a)(2)(E) below.)
   (1) [ ] Payments for accrued leave (bona fide sick leave or vacation) the participant would have been able to use such leave if employment continued
   (2) [ ] Amounts received from a non-qualified, unfunded deferred compensation plan that would have been payable at the same time if the participant continued employment, but only to the extent includable in gross income

VIII.4 OPTIONAL EXCLUSIONS FROM COMPENSATION FOR PURPOSES OF CONTRIBUTIONS
(a) [ ] Optional exclusions apply
   (1) [ ] Safe harbor exclusions apply
   (Reimbursements or other expense allowances, fringe benefits, moving expenses, deferred compensation, and welfare benefits are all excluded from compensation.)
(2) [ ] Non-safe harbor exclusions apply
   (A) [ ] Bonuses
   (B) [ ] Overtime
   (C) [ ] Commissions
   (D) [ ] Post-severance payments of regular compensation for services, commissions, bonuses, and other similar payments even if paid before later of (i) end of plan year in which severance occurs or (ii) within 2 1/2 months of severance
   (E) [ ] Other:

(3) [ ] Compensation taken into account for a plan year shall not exceed $__________ (must be less than the 401(a)(17) limit)
IX. PICK-UP, AFTER-TAX, AND ROLLOVER CONTRIBUTIONS

IX.1 PICK-UP CONTRIBUTIONS
(Complete if plan provides for contributions "picked-up" pursuant to Code Section 414(h)(2).)

(a) ♦ Amount of pick-up contributions:
   (1) (x) Percentage of compensation: 7.5%
   (2) ( ) Percentage of compensation: from __________% to __________% of compensation

(b) ♦ Date of commencement of pick-up contributions
   (1) ( ) First payment of compensation made on or after eligibility
   (2) ( ) First payroll period beginning on or after eligibility
   (3) ( ) First payroll period ending on or after eligibility
   (4) (x) As soon as administratively practicable after eligibility

IX.2 ONGOING AFTER-TAX CONTRIBUTIONS
(Complete if plan provides for ongoing after-tax contributions.)

(a) ♦ Method of contributing:
   (1) ( ) Both lump sum contribution and payroll withholding from __________% to __________% of compensation
   (Lump sum contributions will be limited to the same maximum percentage of compensation specified with respect to contributions by payroll withholding.)
   (2) ( ) Only payroll withholding from __________% to __________% of compensation
   (3) ( ) Only lump sum contribution limited to specified percentage of compensation: __________%

(b) ♦ Date of commencement of contributions by payroll withholding
   (1) ( ) First payment of compensation made on or after election
   (2) ( ) First payroll period beginning on or after election
   (3) ( ) First payroll period ending on or after election
   (4) ( ) As soon as administratively practicable after election

IX.3 MODIFICATIONS OF CONTRIBUTION ELECTIONS
(Complete if Section 2. above has been completed.)

(a) ♦ A participant may change the amount of his after-tax contributions as of:
   (1) ( ) Any enrollment date
   (2) ( ) First day of each month
   (3) ( ) First day of the plan year
   (4) ( ) Any day of the plan year
   (5) ( ) First day of the calendar quarter
   (6) ( ) Dates prescribed by administrator
   (7) ( ) Other date: _______________

IX.4 ROLLOVER CONTRIBUTIONS
(Complete if plan provides for rollover contributions.)

(a) ♦ "Direct rollovers" (rollover is made directly to plan from other qualified plan or annuity contract):
(1) (X) Are not accepted under the plan

(2) ( ) Are accepted from the following sources:
   (A) [ ] A qualified plan described in Code Section 401(a) or 403(a), excluding after-tax employee contributions
   (B) [ ] A qualified plan described in Code Section 401(a) or 403(a), including after-tax employee contributions
   (Do not select if preceding selection is marked.)
   (C) [ ] An annuity contract described in Code Section 403(b), excluding after-tax employee contributions
   (D) [ ] An annuity contract described in Code Section 403(b), including after-tax employee contributions
   (Do not select if preceding selection is marked.)
   (E) [ ] 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
   (F) [ ] An individual retirement account or annuity, excluding designated Roth contributions and after-tax contributions

(3) ♦ After-tax contributions rolled over to the plan are accounted for separately and treated for plan purposes (including in-service withdrawals) as:
   (A) ( ) Rollover contributions
   (B) ( ) After-tax contributions

(b) ♦ "Participant rollovers" (distribution from other qualified plan or annuity contract is first made to individual who then elects to roll it over):

(1) (X) Are not accepted under the plan

(2) ( ) Are accepted from the following sources:
   (A) [ ] A qualified plan described in Code Section 401(a) or 403(a), excluding after-tax contributions
   (B) [ ] An annuity contract described in Code Section 403(b), excluding after-tax contributions
   (C) [ ] 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
   (D) [ ] An individual retirement account or annuity, excluding after-tax contributions
X. EMPLOYER MATCHING CONTRIBUTIONS

X.1 CONTRIBUTIONS THAT ARE MATCHED
(Select one or more of the following)
(a) ( ) Deferrals under another plan
   (1) ◆ Name of plan: __________
(b) ( ) Pick-up contributions
(c) ( ) After-tax contributions

X.2 MATCH FEATURES
(a) ◆ Matching contribution is:
   (1) ( ) Required in specified amount
      (A) ◆ Specified match rate
         (i) ( ) Single match rate: _________%
         (ii) ( ) Dual match rates: _________% of contributions up to
                   specified limit and _________% of contributions above
                       that amount
   (a) ◆ Limit is:
      (1) ( ) Specified percentage of compensation:
                   _________%
      (2) ( ) Specified dollar amount: $__________
      (B) [ ] Compensation earned before eligibility to participate in match will
            be excluded
      (C) [ ] Additional discretionary match permitted in amount specified by
            employer
   (2) ( ) Discretionary

X.3 OPTIONAL LIMITATIONS ON MATCHING CONTRIBUTIONS
(a) [ ] No match for contributions attributable to following types of compensation:
   (b) [ ] No match for after-tax contributions withdrawn before the end of the plan year
   (c) [ ] No match for contributions made before eligibility to participate in match
   (d) [ ] No match for contributions above a specified limitation
      (1) ◆ Limitation is:
         (A) ( ) _________% of compensation
         (B) ( ) $__________
         (C) ( ) _________% of compensation, provided that contributions
                   matched cannot exceed $__________
         (D) ( ) Discretionary limitation that may be a percentage of
                   compensation and/or a dollar amount
      (2) [ ] Compensation earned before eligibility to participate in match excluded
            in determining limitation
   (e) [ ] Total match for plan year cannot exceed $__________
   (f) [ ] Limitations selected in (a), (b), (c), (d), (e) and (f) above also apply to any
additional discretionary match

X.4 CONTRIBUTION PERIOD
(The contribution period for the additional, discretionary matching contributions is the plan year.)

(a) ( ) Each month
(b) ( ) Each calendar quarter
(c) ( ) Each calendar year
(d) ( ) Each plan year
(e) ( ) Each payroll period
(f) ( ) Each (other):

XI. EMPLOYER NONELECTIVE CONTRIBUTIONS
Complete if plan provides for nonelective contributions

XI.1 NONELECTIVE CONTRIBUTION FEATURES
(a) ( ) Required in amount specified in allocation formula
(b) ( ) Discretionary

XI.2 ALLOCATION FORMULA
(a) ( ) Ratio of compensation allocation formula
   (1) [ ] Percentage of compensation allocated to each participant is:
       __________% (select if contribution amount is required.)
(b) ( ) Uniform dollar amount allocation formula
   (1) ◆ If contribution amount is required:
       (A) ( ) $__________ for the following:
           (i) ( ) Each hour worked by the participant
           (ii) ( ) Each hour for which the participant is paid
           (iii) ( ) Each contribution period
           (iv) ( ) Other: __________
           (Cannot exceed 12-consecutive months)
       (B) ( ) The dollar amount specified in the applicable collective
            bargaining agreement for each hour worked
(c) ( ) Other

XI.3 ADDITIONAL NONELECTIVE CONTRIBUTION
(a) [ ] Employer may make additional, discretionary contribution to be allocated in
    same manner as required contribution (may select only if contribution is required)

XI.4 COMPENSATION EXCLUSION
(a) [ ] Compensation earned by employee prior to becoming eligible to participate
    excluded in allocating nonelective contribution

XI.5 CONTRIBUTION PERIOD
(a) ◆ General contribution period:
   (1) ( ) Each month
   (2) ( ) Each calendar quarter
   (3) ( ) Each calendar year
   (4) ( ) Each plan year
   (5) ( ) Each payroll period
   (6) ( ) Each (other): _____________________________
(b) [ ] Separate contribution period for compensation used to determine allocations
    of nonelective contributions: ___________________________
XII. VESTING OF EMPLOYER CONTRIBUTIONS

XII.1 REGULAR VESTING SCHEDULE

(a) ♦ Regular and additional discretionary matching contributions schedule: [N/A]
(Fill in number of selected vesting schedule from below.)

(b) ♦ Nonelective contributions schedule: [N/A]
(Fill in number of selected vesting schedule from below.)

(c) ♦ Prior matching contributions schedule: [N/A]
(Fill in number of selected vesting schedule from below. If the plan provides for current matching contributions, the number must be the same as the number selected in (a) above.)

(d) ♦ Prior nonelective contributions schedule: [N/A]
(Fill in number of selected vesting schedule from below. If the plan provides for current nonelective contributions, the number must be the same as the number selected in (b) above.)

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<th>3 5 year cliff</th>
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<th>4B Other cliff schedule for nonelective contributions</th>
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<td>4&lt;5</td>
<td>60%</td>
<td>3&lt;4</td>
<td>60%</td>
<td>5&lt;6</td>
</tr>
<tr>
<td>5&lt;6</td>
<td>80%</td>
<td>4&lt;5</td>
<td>80%</td>
<td>6&lt;7</td>
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<tr>
<td>6+</td>
<td>100%</td>
<td>5+</td>
<td>100%</td>
<td>7+</td>
</tr>
</tbody>
</table>

XII.2 SPECIAL VESTING EVENTS
(a) [ ] Participants will be 100% vested upon:
   (1) [ ] Death
   (2) [ ] Disability
      (A) ♦ Participant is disabled if (must select at least one option):
         (i) [ ] Eligible for social security disability
         (ii) [ ] Eligible for benefits under employer's long term disability program
         (iii) [ ] Determined by the plan administrator
   (3) [ ] Early retirement

XII.3 FORFEITURES
(a) ♦ Timing of forfeitures:
   (1) ( ) Immediate upon termination
(2) ( ) Immediate upon distribution
(3) ( ) Upon 1 break in vesting service
(4) ( ) At end of plan year in which terminate
(5) ( ) At end of plan year in which distribution made
(6) ( ) Only upon 5 consecutive breaks in vesting service

(b) ♦ Restoration of forfeitures
(1) ( ) Forfeitures not restored
(2) ( ) Restore on reemployment before 5 breaks in vesting service:
   (A) ( ) Restore forfeited amounts only if repay distribution of employer
       contributions (required buyback)
   (B) ( ) Restore forfeited amounts and may repay distribution of employer
       contributions (optional buyback)
   (C) ( ) Restore forfeited amounts and cannot repay distribution (no buyback)

(c) ♦ Treatment of forfeited nonelective contributions:
(1) ( ) Offset employer’s contribution obligation
   (A) ♦ If forfeitures remain after offset:
      (i) ( ) Held in suspense account and offset future contributions
      (ii) ( ) Allocated to participants
(2) ( ) Re-allocate to participants
(3) ♦ Allocation provisions:
   (A) ♦ Participants eligible for re-allocation:
      (i) ( ) Last day requirement only - must be in covered employment
      (ii) ( ) Service requirement only:
         (a) ♦ Hours of service requirement: __________
      (iii) ( ) Last day and service requirement - must be in covered employment for last day
         (a) ♦ Hours of service requirement: __________
      (iv) ( ) No last day or service requirement
   (B) [ ] Exceptions to last day and/or service requirements:
      (i) [ ] Last day requirement does not apply in cases of:
         (a) [ ] Death
         (b) [ ] Normal retirement
            (1) [ ] Exception also applies to early retirement
         (c) [ ] Disability
      (ii) [ ] Service requirement does not apply in cases of:
         (a) [ ] Death
         (b) [ ] Normal retirement
            (1) [ ] Exception also applies to early retirement
         (c) [ ] Disability
   (C) ♦ Employment requirement for re-allocation:
      (i) ( ) Re-allocate only to participants employed during the plan year by the employer for whom the participant last performed services
      (ii) ( ) Re-allocate to participants employed during the plan year by any employer
   (D) ♦ Re-allocation based on:
| (i) | Method of allocating nonelective contribution |
| (ii) | Ratio of compensation |
| (4) | Forfeitures may be used to pay plan expenses: |
| (A) | Plan expenses paid before either contributions are offset or forfeitures are re-allocated |
| (B) | Administrator directs whether plan expenses paid before either contributions are offset or forfeitures are re-allocated |
| (d) | Treatment of forfeited matching contributions: |
| (1) | Offset employer’s contribution obligation |
| (A) | If forfeitures remain after offset: |
| (i) | Held in suspense account and offset future contributions |
| (ii) | Allocated to participants |
| (2) | Re-allocate to participants |
| (3) | Allocation provisions |
| (A) | Participants eligible for re-allocation: |
| (i) | Last day requirement only - must be in covered employment |
| (ii) | Service requirement only: |
| (a) | Hours of service requirement: __________ |
| (iii) | Last day and service requirement - must be in covered employment for last day |
| (a) | Hours of service requirement: __________ |
| (iv) | No last day or service requirement |
| (B) | Exceptions to last day and/or service requirements: |
| (i) | Last day requirement does not apply in cases of: |
| (a) | Death |
| (b) | Normal retirement |
| (1) | Exception also applies to early retirement |
| (c) | Disability |
| (ii) | Service requirement does not apply in cases of: |
| (a) | Death |
| (b) | Normal retirement |
| (1) | Exception also applies to early retirement |
| (c) | Disability |
| (C) | Employment requirement for re-allocation: |
| (i) | Re-allocate only to participants employed during the plan year by the employer for whom the participant last performed services |
| (ii) | Re-allocate to participants employed during the plan year by any employer |
| (D) | Re-allocate only to participants who have made pick-up contributions (or after-tax contributions, if after-tax contributions are matched) for the plan year. |
| (E) | Re-allocation based on: |
| (i) | Ratio that participant’s contribution percentage (ratio of pick-up contributions or matched after-tax contributions to compensation) bears to aggregate contribution percentages of all participants |
| (ii) | Ratio of compensation |
(iii) ( ) Ratio that participant’s pick-up contributions (or after-tax contributions, if after-tax contributions are matched) bears to aggregate of such contributions for all eligible participants

(4) [ ] Forfeitures may be used to pay plan expenses:
   (A) ( ) Plan expenses paid before either contributions are offset or forfeitures are re-allocated
   (B) ( ) Administrator directs whether plan expenses paid before either contributions are offset or forfeitures are re-allocated
XIII. CREDITING VESTING SERVICE

Complete this Article XIII. only if employer contributions are not immediately 100% vested or if early retirement is contingent upon completion of a specified number of years of vesting service or if allocation formula is based on years of vesting service.

XIII.1 YEARS OF SERVICE CREDITING METHOD

(a) ( ) Elapsed time method
(b) ( ) Hours of service method

(1) ◆ Required hours:
   (A) ( ) 1,000 hours required for year of service
   (B) ( ) _________ hours required for year of service

(2) ◆ Hours of service computation period for crediting vesting service
   (A) ( ) Plan year
   (B) ( ) Anniversaries of employment commencement date

(3) [ ] Hours of service credited using following equivalency (if eligibility service is credited using hours of service method, same options must be selected below as were selected for eligibility service)
   (A) ( ) 10 hours per day (DOL equivalency)
   (B) ( ) 45 hours per week (DOL equivalency)
   (C) ( ) 95 hours per semi-monthly payroll period (DOL equivalency)
   (D) ( ) 190 hours per month (DOL equivalency)
   (E) ( ) Other: __________

(4) [ ] Limit hours of service credited during absence from employment other than military leave (if eligibility service is credited using hours of service method, same options must be selected below as were selected for eligibility service)
   (A) ( ) Number of hours credited for absence: __________ hours
      (Not fewer than hours required to prevent a break in vesting service.)
   (B) ( ) Limit does not apply to absences because of:

XIII.2 VESTING SERVICE EXCLUSIONS

(a) [ ] Period before employee attains age 18
(b) [ ] Period before the effective date of the plan
(c) [ ] Upon reemployment, exclude all prior vesting service in determining vested interest in account earned following reemployment
(d) [ ] Apply rule-of-parity
(e) [ ] Period prior to employee's break-in-service until employee completes a year of service
(f) [ ] Defined contribution plan exclusion
   (Vesting service completed after 5 consecutive breaks in vesting service is not taken into account in determining a participant's vested interest in his account prior to his break in vesting service.)
XIV. ADDITIONAL REQUIREMENTS FOR RECEIVING EMPLOYER CONTRIBUTIONS

XIV.1 ALLOCATION REQUIREMENTS

(a) ♦ Select available options from (b) below and enter option number next to each applicable type of employer contribution (each available option that is selected must be completed as indicated):

Nonelective contributions [N/A]

Regular Matching contributions [N/A]

Additional discretionary matching contributions [N/A]

(b) ♦ Available options:
(1) Last day requirement only - must be in covered employment
(2) Service requirement only:
   (A) ( ) Hours of service requirement for nonelective contributions: __________
   (B) ( ) Hours of service requirement for regular matching contributions: __________
   (C) ( ) Hours of service requirement for additional discretionary matching contributions: __________
(3) Last day and service requirement - must be in covered employment on last day:
   (A) ♦ Service requirement:
      (i) ( ) Hours of service requirement for nonelective contributions: __________
      (ii) ( ) Hours of service requirement for regular matching contributions: __________
      (iii) ( ) Hours of service requirement for additional discretionary matching contributions: __________
(4) Last day or 501 hours requirement
   (This provision excludes from participation only those employees who may be excluded from coverage testing under Code Section 410(b). If an employee is in an uncovered employment classification on the last day of the plan year, he is considered to have satisfied the last day requirement.)
(5) No last day or hours requirement

XIV.2 EXCEPTIONS TO ALLOCATION REQUIREMENTS

(a) [ ] Exceptions to allocation requirements for nonelective contributions:
   (1) [ ] Last day requirement does not apply in cases of:
      (A) [ ] Death
      (B) [ ] Normal retirement
         (i) [ ] Exception also applies to early retirement
      (C) [ ] Disability
   (2) [ ] Service requirement does not apply in cases of:
      (A) [ ] Death
\[(B) [ ] \] Normal retirement
\[\quad (i) [ ] \] Exception also applies to early retirement

\[(C) [ ] \] Disability

\[(D) [ ] \] Service requirement doesn't apply for plan year in which employee becomes eligible to participate part-way through plan year

\[\text{b) [ ] \text{ Exceptions to allocation requirements for regular matching contributions:} \]
\[\quad (1) [ ] \text{ Last day requirement does not apply in cases of:}\]
\[\quad \quad (A) [ ] \text{ Death}\]
\[\quad \quad (B) [ ] \text{ Normal retirement}\]
\[\quad \quad \quad (i) [ ] \text{ Exception also applies to early retirement}\]
\[\quad \quad (C) [ ] \text{ Disability}\]

\[\quad (2) [ ] \text{ Service requirement does not apply in cases of:}\]
\[\quad \quad (A) [ ] \text{ Death}\]
\[\quad \quad (B) [ ] \text{ Normal retirement}\]
\[\quad \quad \quad (i) [ ] \text{ Exception also applies to early retirement}\]
\[\quad \quad (C) [ ] \text{ Disability}\]
\[\quad \quad (D) [ ] \text{ Service requirement doesn't apply for plan year in which employee becomes eligible to participate part-way through plan year}\]

\[\text{c) [ ] \text{ Exceptions to allocation requirements for additional discretionary matching contributions:} \]
\[\quad (1) [ ] \text{ Last day requirement does not apply in cases of:}\]
\[\quad \quad (A) [ ] \text{ Death}\]
\[\quad \quad (B) [ ] \text{ Normal retirement}\]
\[\quad \quad \quad (i) [ ] \text{ Exception also applies to early retirement}\]
\[\quad \quad (C) [ ] \text{ Disability}\]

\[\quad (2) [ ] \text{ Service requirement does not apply in cases of:}\]
\[\quad \quad (A) [ ] \text{ Death}\]
\[\quad \quad (B) [ ] \text{ Normal retirement}\]
\[\quad \quad \quad (i) [ ] \text{ Exception also applies to early retirement}\]
\[\quad \quad (C) [ ] \text{ Disability}\]
\[\quad \quad (D) [ ] \text{ Service requirement doesn't apply for plan year in which employee becomes eligible to participate part-way through plan year}\]

\[\text{XIV.3 HOURS OF SERVICE CREDITING}\]

\[\text{(If hours of service crediting is selected for eligibility or vesting service, select same criteria for crediting hours of service.)}\]

\[\text{a) [ ] \text{ Hours of service credited using the following equivalency:}\]
\[\quad (1) ( ) 10 \text{ hours per day (DOL equivalency)}\]
\[\quad (2) ( ) 45 \text{ hours per week (DOL equivalency)}\]
\[\quad (3) ( ) 95 \text{ hours per semi-monthly payroll period (DOL equivalency)}\]
\[\quad (4) ( ) 190 \text{ hours per month (DOL equivalency)}\]
\[\quad (5) ( ) \text{ Other: } \underline{\text{__________}}\]

\[\text{b) [ ] \text{ Limit hours of service credited during absence from employment (other than military leave):}\]
\[\quad (1) \text{ Number of hours credited for absence: } \underline{\text{__________}} \text{ } (=\geq 501 \text{ hours})\]
\[\quad (2) [ ] \text{ Limit does not apply to absences because of:}\]
XIV.4 DEFINITION OF DISABILITY

(If plan provides for 100% vesting on disability, select same criteria.)

(a) ♦ Participant is disabled if (must select at least one option):

(1) [ ] Eligible for social security disability

(2) [ ] Eligible for benefits under employer’s long term disability program

(3) [ ] Determined by the plan administrator
XV. CONTRIBUTION LIMITATIONS

XV.1 CODE SECTION 415 LIMITATIONS

(a) ♦ Limitations under other plans

(1) ♦ If contributions to be made under Plan, when combined with contributions to be made under other defined contribution plans maintained by employer, would exceed the 415 limits:

(A) ( ) Reduce other plans first, then reduce under this plan
(B) ( ) Reduce under this plan first then under other plans
(C) ( ) Reduce pro rata among all plans simultaneously
(D) (X) Reduce last amounts to be allocated first
(E) ( ) Other reduction method (complete Addendum Re: 415 Order of Reduction)
XVI. INVESTMENT OF PARTICIPANT ACCOUNTS

XVI.1 PARTICIPANT DIRECTED INVESTMENTS

(a) [X] Participants direct investment of a portion or all of their accounts:

   (1) ♦ Options
   
   (A) [ ] Participant direction restricted to vested portions of accounts only
   
   (B) [ ] Employer directs investment of the following:

   (C) [X] Percentage increments for investing contributions specified in plan: 1%

(2) ♦ Investment elections may be changed as of:

   (A) ( ) First of month following valuation date
   
   (B) ( ) Enrollment dates
   
   (C) (X) Date administrator receives instructions from participant
   
   (D) ( ) Other dates: __________________________

(3) ♦ If participant fails to direct investments, his account will be invested:

   (A) (X) As directed by the administrator
   
   (B) ( ) In general fund
   
   (C) ( ) In default investment fund
   
   (D) ( ) In the following investment funds:

XVI.2 AVAILABLE INVESTMENTS

(Complete only if participants direct investments.)

(a) (X) Employer selects available investment options

   (1) [ ] Participants may also select investment options under self-directed brokerage option

(b) ( ) Participants select available investment options

XVI.3 TRANSFER OF INVESTMENTS

(Complete only if participants direct investments.)

(a) [ ] Transfer percentage increments specified in plan: __________%

   (If transfer percentages are not specified, participants may transfer percentages specified by administrator.)

(b) [X] Participants may transfer an optional dollar amount specified by participant

   (May select only if transfer percentage is not specified in plan.)

(c) ♦ Transfer effective dates:

   (1) ( ) First of the month following valuation date
(2) ( ) Enrollment date
(3) (X) Date administrator receives instructions from participant
(4) ( ) Other dates: ____________________________
(d) [ ] Transfer elections must be recorded the number of days prior to the effective date specified by the administrator
XVII. HARDSHIP WITHDRAWALS

XVII.1 AVAILABILITY
(a) [X] Plan permits hardship withdrawals from the following accounts (if the plan is a money purchase plan, hardship withdrawals of employer contributions, including pick-up contributions, and of after-tax contributions, if matched, are not permitted):

1. [X] Pick-up contributions
2. [ ] After-tax contributions
   (A) [ ] After-tax contributions that have been matched may not be withdrawn
3. [ ] Rollover contributions
4. [ ] Nonelective contributions
5. [ ] Matching contributions
6. [ ] Prior nonelective contributions
7. [ ] Prior matching contributions

XVII.2 DEFINITION OF IMMEDIATE AND HEAVY FINANCIAL NEED BASED ON IRS SAFE HARBORS ONLY
(Safe harbor needs include Code Section 213(d) medical expenses, purchase of a principal residence, post-secondary education/tuition expenses (including room and board), prevention of eviction from or foreclosure on the mortgage of a principal residence, funeral and burial expenses, and repairs to a principal residence for which a casualty loss deduction would be available.)

XVII.3 HARDSHIP WITHDRAWAL FEATURES
(a) ♦ Hardship withdrawals will be effective as soon as administratively feasible following administrator's approval

1. [ ] Hardship withdrawals of nonelective contributions permitted only if 100% vested
2. [ ] Hardship withdrawals of matching contributions permitted only if 100% vested
3. [ ] Hardship withdrawals of prior nonelective contributions permitted only if 100% vested
4. [ ] Hardship withdrawals of prior matching contributions permitted only if 100% vested
XVIII. NON-HARDSHIP WITHDRAWALS

(If the plan if a money purchase plan, withdrawals of employer contributions, including pick-up contributions, are not permitted.)

XVIII. SOURCES AND CONDITIONS FOR NON-HARDSHIP WITHDRAWALS

(a) ♦ Rollover contributions
   (1) [ ] Non-hardship withdrawals permitted from rollover contributions:
      (A) ( ) At any time
      (B) ( ) Only if the participant has attained age _________

(b) ♦ After-tax contributions
   (1) [ ] Non-hardship withdrawals permitted from after-tax contributions:
      (A) ( ) At any time
      (B) ( ) Only if the participant has attained age _________
      (C) [ ] After-tax contributions that have been matched may not be withdrawn

(c) [X] Permit withdrawals of following contributions upon attaining specified age
   (1) [X] Permit withdrawals of pick-up contributions at age 59 1/2
   (2) [ ] Permit withdrawals of nonelective contributions at age __________
   (3) [ ] Permit withdrawals of matching contributions at age __________
   (4) [ ] Permit withdrawals of prior nonelective contributions at age
   (5) [ ] Permit withdrawals of prior matching contributions at age __________

XVIII.2 NON-HARDSHIP WITHDRAWAL FEATURES

(a) ♦ Non-hardship withdrawals will be effective as soon as administratively feasible following administrator’s approval

(b) [ ] Non-hardship withdrawals of nonelective contributions permitted only if 100% vested

(c) [ ] Non-hardship withdrawals of matching contributions permitted only if 100% vested

(d) [ ] Non-hardship withdrawals of prior nonelective contributions permitted only if 100% vested

(e) [ ] Non-hardship withdrawals of prior matching contributions permitted only if 100% vested
XIX. LOANS

XIX.1 AVAILABILITY

(a) [ ] Plan permits participant loans

(1) [ ] Loans not available from following portions of participant's account:

(A) [ ] Specified sub-accounts:

(i) [ ] Balance of specified sub-accounts also excluded in determining maximum permissible loan amount
XX. DISTRIBUTIONS

XX.1 FORMS OF PAYMENT

(a)  ♦  Available forms

   (1)  ♦  Single sum is normal form

   (2)  [ ]  Annuities

      (A)  ♦  Forms of annuity:

            (i)  ( )  Participant selects any form of annuity

            (ii) ( )  Available forms annuity are:

        (B)  [ ]  QJSA is available annuity form; survivor percentage under QJSA
                  is 50% unless larger percentage selected below

                (i)  ( )  100% survivor percentage

                (ii) ( )  66 2/3% survivor percentage

   (3)  [ ]  Installment payments

      (A)  [ ]  Participants may elect more rapid distribution

            (i)  [ ]  Election must be made when distribution commences

   (4)  [X]  Minimum required distributions

            (Select only if plan does not otherwise provide for installment payments.)

      (A)  ( )  Only payable while employee continues employment after
              required beginning date

      (B)  (X)  Payable if payments start at participant’s required beginning date,
              whether or not participant is still employed on that date

      (C)  [X]  If participant dies before required beginning date, beneficiary may
                   receive minimum required distributions

(b)  [ ]  A participant may elect distribution in more than one form of payment

XX.2 CASH-OUTS

(a)  [ ]  Small account balances will be cashed out upon a distribution event

   (1)  ♦  Cash-out amount is:

        (A)  ( )  $1,000

        (B)  ( )  $3,500

        (C)  ( )  $5,000

        (D)  ( )  $__________

   (2)  [ ]  Rollover contributions are disregarded in determining whether account
            will be cashed out

XX.3 COMMENCEMENT OF BENEFITS WHILE EMPLOYED

(a)  [ ]  A participant who continues employment beyond normal retirement date may
         elect to commence retirement benefits while employed

(b)  [X]  A participant who is disabled and continues employment may elect to
         commence retirement benefits

   (1)  ♦  Participant is disabled if (must select at least one option):
(If plan provides for 100% vesting on disability or for a disability exception to a last day or hours allocation requirement, select same criteria.)

(A) [X] Eligible for social security disability
(B) [X] Eligible for benefits under employer’s long term disability program
(C) [ ] Determined by the plan administrator

XX.4 POST 70-1/2 DISTRIBUTIONS

(a) ♦ A participant who continues employment beyond April 1 of the calendar year following the year he attains age 70 1/2:

(1) ( ) Is required to commence retirement benefits as of that date ("old rule")
(This preserves the "required beginning date" rules in effect for non-government plans under Code Section 401(a)(9) prior to the Small Job Protection Act of 1996. The old rule was never required to be applied to government plans.)

(2) (X) May elect to commence retirement benefits as of that date ("modified government rule")
(If this provision is selected, the "required beginning date" rules applicable to government plans apply, though a participant may elect to start benefits at the time they would have been payable under the old rule described above for non-government plans.)

(3) ( ) May not commence retirement benefits as of that date ("government rule")
(If this provision is selected, the "required beginning date" rules applicable to government plans apply.)

XX.5 DISTRIBUTIONS ON TERMINATION OF EMPLOYMENT

(a) ♦ Participant terminating prior to normal retirement date may postpone distribution:

(1) ( ) Only to later of age 62 or normal retirement date
(2) (X) To required beginning date

(b) [X] Terminated participant may elect partial distribution

(c) [X] Participant may waive 30-day waiting period to receive distribution

XX.6 REQUIRED COMMENCEMENT OF DISTRIBUTION TO BENEFICIARIES

(a) ♦ Distribution to beneficiary of participant who dies before his required beginning date will be made:

(1) ( ) In full within 5 years of participant’s death (or by date participant would reach 70-1/2 if participant’s spouse is sole beneficiary)
(Select if plan provides only for single sum distributions to beneficiaries – no installments, no annuities, and no minimum required distributions)

(2) ( ) In installments over beneficiary’s life expectancy beginning within 1 year of participant’s death (or at date participant would have reached age 70-1/2, if participant’s spouse is sole beneficiary)
(Select if plan provides only for installments or annuity payments.)

(3) (X) Either (1) in full within 5 years of participant’s death or (2) in installments over the beneficiary’s life expectancy, as elected by the participant or beneficiary
(Select if plan provides for (a) single sum payments and (b) installment,
annuity, or minimum required distribution payments.)

(A) ♦ If no election is made, distribution will be made
   (i) ( ) In full within 5 years of participant’s death (or by date participant would reach 70-1/2, if participant’s spouse is sole beneficiary)
   (ii) (X) In installments over the beneficiary’s lifetime beginning within 1 year of participant’s death (or at date participant would have reached age 70-1/2, if participant’s spouse is sole beneficiary)

XX.7 EFFECT OF REEMPLOYMENT ON DISTRIBUTION
(a) ♦ If a participant is reemployed:
   (1) (X) No further distribution will be made until subsequent termination and prior form of payment election is null and void
   (2) ( ) Participant continues to be eligible to receive distribution of prior account balance and prior form of payment election continues in effect
       (Payments made after reemployment may be subject to early distribution taxes, as distribution may no longer be viewed as due to termination of employment.)

XX.8 BENEFICIARIES
(a) ♦ If no beneficiary has been designated the default beneficiary will be participant’s spouse or, if none:
   (1) (X) Participant’s estate
   (2) ( ) Participant’s surviving children in equal shares or, if none, participant’s estate
   (3) ( ) Participant’s issue, per stirpes, or, if none, participant’s surviving parents in equal shares, or, if none, participant’s estate
   (4) ( ) Other:

XX.9 SPOUSAL PROVISIONS
(a) [ ] Spousal consent is required for certain plan purposes
   (1) ♦ Spousal consent is required for plan loans
   (2) ♦ Spousal consent is required for in-service withdrawals
   (3) ♦ Spousal consent is required to elect form of payment other than QJSA (applies only if plan provides QJSA form of payment)
   (4) ♦ Spousal consent is required to select non-spouse beneficiary
(b) ♦ Participant’s spouse for beneficiary and, if applicable, consent purposes means:
   (1) (X) The participant’s spouse as determined under the laws of the state in which the participant resides
   (2) ( ) The person of the opposite sex to whom the participant is married in a legal union between one man and one woman as husband and wife
       (Regardless of the employer’s selection, this definition applies for purposes of applying the minimum distribution rules under Code Section 401(a)(9).)
XXI. MISCELLANEOUS

XXI.1 THE PLAN SHALL BE GOVERNED BY THE LAW OF THE STATE IN WHICH EMPLOYER HAS ITS PRINCIPAL PLACE OF BUSINESS

XXI.2 PLAN EXPENSES

(a) ♦ Except to the extent they are reduced by forfeitures, general administrative expenses of the plan are:

(1) (X) Paid from participants’ accounts, unless the employers elect to make payment

(2) ( ) Paid from participants’ accounts

(A) ( ) For all current and former participants with an account balance

(B) ( ) Except employer pays expenses for all current participants and the following former participants (if selected):

   (i) [ ] Retired participants with an account balance following retirement

   (ii) [ ] Terminated participants with an account balance following termination
XXII. SUPERSEDING PLAN PROVISIONS

XXII.1 IF SELECTED BELOW, THE PLAN INCLUDES AN ADDENDUM DESCRIBING PROVISIONS THAT SUPERSEDE ANY INCONSISTENT PROVISIONS OF THE ADOPTION AGREEMENT OR BASIC PLAN DOCUMENT

(a) [X] An addendum describing superseding provisions is attached at the end of the plan
XXIII. TRUSTEE INFORMATION

XXIII.1 IDENTIFICATION OF TRUSTEE

(a) Name of trustee:

Reliance Trust Company
XXIV. EXECUTION

This Plan must be signed and dated below by all the indicated parties to be effective

EXECUTED AT San Mateo County

________________________________________

this 22nd day of March 20 ___

San Mateo County, California

By: ________________________________

Title: Human Resources Director

11/9/2010
A.1 SUPERSEDEDING PLAN PROVISIONS

(a) ♦ The following provisions supersede other provisions of this Adoption Agreement and/or the Basic Plan Document in the manner described:

Special Rules for 414(h) Withdrawals During Service

A Participant who is not otherwise eligible to receive a distribution of his or her Individual Account may elect to receive an in-service distribution of all or part of the Vested portion of his or her Individual Account subject to the following limits:

a. Participant for five or more years. An Employee who has been a Participant in the Plan for five or more years may withdraw up to the entire Vested portion of his or her Individual Account.

b. Participant for less than five years. Except as otherwise provided in the Adoption Agreement, an Employee who has been a Participant in the plan for less than five years may withdraw only the amount which has been in his or her Individual Account attributable to 414(h) Contributions for a least two full Plan Years, measured from the date such contributions were allocated.
Supplemental Amendment No. 1
To
PDS ADVANTAGE™ GOVERNMENT 401(a) PLAN
ADOPTION AGREEMENT NO. 001
FOR
COUNTY OF SAN MATEO PART TIME, SEASONAL, AND TEMPORARY
RETIREMENT PLAN

1. The definition of "Compensation" in Section 1.1:
   (a) ( ) does not include "differential pay"
   (b) (X) includes "differential pay"
      (1) "Compensation" includes "differential pay"
          (A) (X) for all purposes
          (B) ( ) only for purposes of determining the following:
              (i) [ ] After-Tax Contributions
              (ii) [ ] Nonelective Contributions
      (2) The inclusion of "differential pay" in "Compensation" applies to payments of "differential pay" made after:
          (A) (X) December 31, 2008
          (B) ( ) The following date that is later than December 31, 2008:

2. With respect to hardship withdrawals in Section 13.6:
   (a) ( ) Withdrawals may not be made to meet an immediate and heavy financial need of a Participant's primary Beneficiary
   (b) (X) Withdrawals may be made to meet an immediate and heavy financial need of a Participant's primary Beneficiary
      (1) This provision applies to withdrawals made after:
          (A) [X] January 9, 2007
          (B) [ ] The following date that is later than January 9, 2007:

3. The provisions in the definition of "eligible retirement plan" in Section 16.4(a) and in the definition of "qualified distributee" in Section 16.4(c) relating to non-spouse beneficiaries apply to distributions made:
   (a) (X) in Plan Years beginning after December 31, 2009.
   (b) ( ) on or after ____________, which is earlier than the first day of the first Plan Year beginning after December 31, 2009, but not earlier than January 1, 2007.

4. For purposes of Section 21.24, a Participant who is absent from employment because of military service who dies while performing qualified military service:
(a) (X) will not be treated as having returned to employment for purposes of determining his eligibility for and the amount of contributions to be made to his Account for his period of military leave

(b) ( ) will be treated as having returned to employment for purposes of determining his eligibility for and the amount of contributions to be made to his Account for his period of military leave

(1) This provision applies for deaths that occur:

(A) [ ] on or after December 31, 2006

(B) [ ] on or after _______________, which is a date later than December 31, 2006

5. For purposes of Section 21.14, a Participant who is absent from employment because of military service who becomes disabled while performing qualified military service:

(a) (X) will not be treated as having returned to employment for purposes of determining his eligibility for and the amount of contributions to be made to his Account for his period of military leave

(b) ( ) will be treated as having returned to employment for purposes of determining his eligibility for and the amount of contributions to be made to his Account for his period of military leave

(1) This provision applies for a disability that occurs:

(A) [ ] on or after December 31, 2006

(B) [ ] on or after _______________, which is a date later than December 31, 2006

6. For purposes of the Appendix regarding Minimum Distribution Requirements:

(a) ( ) Special provisions applicable to 2009 Minimum Required Distributions do not apply

(b) (X) Special provisions applicable to 2009 Minimum Required Distributions apply

(1) Either:

(A) (X) 2009 RMDs will be made unless Participant or Beneficiary elects otherwise

(B) ( ) 2009 RMDs will not be made unless Participant or Beneficiary elects otherwise

(2) The following will also be treated as eligible rollover distributions in 2009:

(A) (X) 2009 RMDs and Extended 2009 RMDs

(B) ( ) 2009 RMDs, but only if paid with an additional amount that is an eligible rollover distribution without regard Code Section 401(a)(9)(H)