Association of Universities for Research in Astronomy, Inc. (AURA)

Nonqualified 457(b) Plan

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ASSOCIATION OF UNIVERSITIES FOR RESEARCH IN ASTRONOMY, INC. (AURA)

NONQUALIFIED 457(B) PLAN

ARTICLE I

PURPOSE, INTENT, AND EFFECTIVE DATE

Section 1.01 Purpose

This Plan is an unfunded plan maintained by a tax-exempt organization primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and, therefore, is intended to be exempt from the participation, vesting, funding and fiduciary requirements of Title I of ERISA. It is intended that the Plan qualify as an eligible deferred compensation plan described in Code Section 457(b) and a top hat plan within the meaning of Sections 201(2), 301(a)(3) and 401(a)(1) of ERISA.

Section 1.02 Effective Date

The provisions of the amended and restated Plan shall be effective as of January 1, 2020 (the "Effective Date") unless indicated otherwise.

ARTICLE II

DEFINITIONS

The following definitions apply to this Plan unless the context plainly requires otherwise. Any variation shall have the meaning ascribed to the defined term.

Section 2.01 Account means the bookkeeping account maintained for each Participant that represents such Participant's entire hypothetical interest in the Plan, to which is credited Deferred Compensation amounts pursuant to Section 4.02, Employer Contributions pursuant to Article V, transferred amounts pursuant to Section 4.03, distributions, if any, and the investment experience thereon, and to which is also debited allocated administrative expenses, if any.

Section 2.02 Alternate Payee means an individual who is entitled to payment from a Participant's Account pursuant to a Qualified Domestic Relations Order as described in Treas. Reg. Section 1.457-10(c), or any successor regulation or guidance.

Section 2.03 Beneficiary means any person who is designated, pursuant to Section 10.01, to receive the benefits payable with respect to a Participant's Account under this Plan upon the death of the Participant and, if appropriate, is the designated Beneficiary under Section 401(a)(9) of the Internal Revenue Code and Section 1.401(a)(9)-1, Q&A-4, of the Treasury regulations.

Section 2.04 Benefit Commencement Date means the date which is 60 days after the Participant's Severance from Employment.

Section 2.05 Compensation means all remuneration (including Deferred Compensation) paid to a Participant by the Sponsor for services rendered. Notwithstanding anything herein to the contrary in the Plan document, the Compensation of a Participant shall exclude: (i) any payments made after severance from employment unless: (1) paid by the later of 2 1/2 months after severance from employment or the end of the limitation year that includes the date of severance from employment; and (2) the payment is regular Compensation and would have been paid to the employee prior to a severance from employment if the employee had continued employment; and (ii) effective as of June 1, 2020, lump sum payments of accrued and unused vacation leave paid at termination of employment. Compensation shall include any differential wage payments, as defined in IRC 3401(h), in accordance with the requirements of IRC 414(u)(12)(A) and the Heroes Earnings Assistance and Relief Tax Act of 2008.

Section 2.06 Deferred Compensation means the amount of Compensation deferred by a Participant under this Plan pursuant to a Deferred Compensation Agreement.

Section 2.07 Deferred Compensation Agreement means the written, electronic or other binding and legally valid form of agreement between a Participant and the Sponsor pursuant to which the Participant agrees to accept a reduction in Compensation and the Sponsor agrees to credit the amount of such reduction to the Participant's Account under this Plan.

Section 2.08 Distribution Calendar Year means a calendar year for which a distribution is required. For a distribution beginning before the Participant's death, the distribution calendar year is the calendar year immediately preceding the calendar year in which the distribution is required to begin under Section 9.01. For a distribution beginning after the Participant's death, the distribution calendar year is the calendar year in which the distribution is required to begin under Section 9.02. The distribution will be made in a single sum or other approved form on or before the Participant's Required Beginning Date.

Section 2.09 Eligible Employee mean: (i) each management or highly compensated employee of the Sponsor who has been determined by the Sponsor to be eligible to participate in this Plan and as set forth on Schedule A; (ii) who participates in the Association of Universities for Research in Astronomy, Inc. 403(b) Savings Plan ("AURA 403(b) Plan"); and (iii) has deferred the maximum amount of Compensation (as defined pursuant to the terms of the AURA 403(b) Plan) allowable under the terms of the AURA 403(b) Plan for each Plan Year.

Any individual who is an Eligible Employee for a Plan Year shall remain an Eligible Employee for subsequent Plan Years while still employed as a management or highly compensated employee of the Sponsor unless the Sponsor, in its sole discretion, determines otherwise.

Section 2.10 Employer Contribution means the Employer Contribution described in Article 5.

Section 2.11 ERISA means the Employee Retirement Income Security Act of 1974, as amended.

Section 2.12 Includible Compensation means compensation for services performed for the Sponsor which is currently includible in the Participant's gross income for federal income tax purposes that, taking into account the requirements of IRC 457 and the regulations thereunder, is currently includible in the Participant's gross income for such Plan Year. Includible Compensation shall be determined without regard to community property laws. Compensation deferred under this Plan shall not be included in Includible Compensation, except as otherwise provided in IRC Section 457(e)(5).

Section 2.13 IRC means the Internal Revenue Code of 1986, as amended.

Section 2.14 Investment Options means the various investment options which Participants may select as the investment vehicle(s) for their hypothetical Account balances, as may be approved by the Plan Administrator from time to time.

Section 2.15 Life expectancy means life expectancy as computed by use of the Single Life Table in Section 1.401(a)(9)-9 of the Treasury regulations.

Section 2.16 Normal Retirement Age means age 65.

Section 2.17 Participant means any Eligible Employee who has been admitted to participate in this Plan pursuant to the provisions of Article III. An individual shall remain a Participant, regardless of whether such individual is an Eligible Employee of the Sponsor, if there remain any amounts credited to his or her Account.

Section 2.18 Participant's account balance, for purposes of Articles VII and VIII means the account balance as of the last valuation date in the calendar year immediately preceding the distribution calendar year (valuation calendar year) increased by the amount of any contributions made and allocated or forfeitures allocated to the account balance as of dates in the valuation calendar year after the valuation date and decreased by the distribution(s) made in the valuation calendar year after the valuation date. The account balance for the valuation calendar year includes any amounts transferred to the Plan either in the valuation calendar year or in the distribution calendar year if distributed or transferred in the valuation calendar year.

Section 2.19 Plan means the arrangement set forth herein, the title of which is set forth in the Introduction, as it may be amended from time to time.

Section 2.20 Plan Administrator means the Plan Sponsor or person or persons designated by the Sponsor pursuant to Section 16.01 to administer the Plan, as set forth in the Introduction.

Section 2.21 Plan Year means the twelve (12) month period ending on December 31.

Section 2.22 Qualified Domestic Relations Order or "QDRO" means any judgment, decree or order as defined in IRC Section 414(p).

Section 2.23 Required Beginning Date means April 1 of the calendar year following the calendar year in which occurs the later of (i) the Participant's retirement or (ii) the Participant's attainment of age 70 1/2; provided, however, that a Participant may elect to have his Required Beginning Date determined without regard to the provisions of clause (i).

Once the Required Beginning Date of a Participant who has elected to have his Required Beginning Date determined in accordance with the provisions of Section 2.23(ii) has occurred, such Required Beginning Date shall not be re-determined, even if the Participant continues in employment with the Employer or a Related Employer.

Section 2.24 Severance from Employment means a voluntary or involuntary termination of employment or expiration of all contractual relationships with the Sponsor for any reason including death or disability, or for no reason. For purposes of the foregoing sentence, an approved leave of absence by an employee shall not constitute a Severance from Employment,

Section 2.25 Sponsor means Association of Universities for Research in Astronomy, Inc. which is an “eligible employer” as is defined in IRC Section 457(e)(1)(B) and which is exempt from tax under Subtitle A of the IRC.

Section 2.26 State Law means any statutes, court decisions, executive orders, administrative rulings, regulations or other proclamations having the force of law in the state in which the Sponsor is located, to the extent not preempted by ERISA.

Section 2.27 Trust means the funding vehicle, if any, established by the Sponsor and the Trustee to hold the assets of the Plan. The Sponsor will not establish a trust.

Section 2.28 Trust Agreement means the agreement by and between the Sponsor and the Trustee which governs the operation of the Trust, if any.

Section 2.29 Trustee means the individual(s) or entity designated by the Sponsor and set forth in the Trust Agreement.

Section 2.30 Valuation Date means each business day on which the securities exchanges are open.

ARTICLE III

ELIGIBILITY AND PARTICIPATION

Section 3.01 Initial Eligibility. Any Eligible Employee may elect to participate in this Plan by completing a Deferred Compensation Agreement authorizing the Sponsor to reduce his or her Compensation by a specific amount. An Eligible Employee shall become a Participant as of the next bi-weekly pay cycle or as soon as administratively feasible following the acceptance and approval of such individual’s properly completed Deferred Compensation Agreement by the Plan Administrator in accordance with Section 4.01.

Section 3.02 Procedure for and Effect of Admission. Any Eligible Employee who elects to become a Participant shall complete a Deferred Compensation Agreement by written, electronic or other means as prescribed by the Plan Administrator. The Plan Administrator reserves the right to reject any Deferred Compensation Agreement which does not conform to any procedures it shall prescribe and advise the Eligible Employee of the appropriate method of correction. By becoming a Participant, such Eligible Employee shall for all purposes be deemed to have assented to the terms and provisions of this Plan and to all amendments hereto.

Section 3.03 Limitation on Eligible Employees. The Sponsor, in its sole discretion, may change the definition of who qualifies as an Eligible Employee. Any such change shall be effective for the following Plan Year, as designated by the Sponsor. The Sponsor may remove a Participant from participating in the Plan on a prospective basis for any reason.

ARTICLE IV

DEFERRED COMPENSATION AND TRANSFER CONTRIBUTIONS

Section 4.01 Elective Deferred Compensation Agreement.

(a) General. Each Eligible Employee electing to participate in this Plan shall complete a Deferred Compensation Agreement which authorizes the Sponsor to reduce his or her Compensation by the Deferred Compensation subject to the limitations and conditions of Section 4.02. A Deferred Compensation Agreement shall not be binding upon the Sponsor until accepted and approved by the Plan Administrator. Any Deferred Compensation Agreement to defer Compensation for any calendar month by salary reduction must be entered into before the first day of the month in which the compensation is paid or made available, except that such Agreement may be entered into on or before the first day on which the Participant performs services for the Sponsor with respect to the first month in which the Eligible Employee performs service for the Sponsor.

(b) Revisions to Deferred Compensation Agreement.

(1) Factual Entries. A Participant may change factual information (such as name, address, date of birth, etc.) by filing a revised Deferred Compensation Agreement ("Revised Deferred Compensation Agreement") with the Plan Administrator at any time.

(2) Elective Entries. A Participant may change the designated Deferred Compensation at any time by completing a Revised Deferred Compensation Agreement and filing the Revised Deferred Compensation Agreement with the Plan Administrator in the manner prescribed by the Plan Administrator. No Revised Deferred Compensation Agreement shall become effective with respect to any calendar month unless it is entered into by the Participant in accordance with the requirements described in Section 4.01(a).

(3) Incomplete Items; Expenses. Any item that is not completed in a Revised Deferred Compensation Agreement shall have no effect on that item stated in the immediately prior Deferred Compensation Agreement.

(c) Cancellation and Reinstatement of Deferred Compensation Agreements. A Deferred Compensation Agreement may be canceled or suspended by a Participant at any time by delivery by the Participant of reasonable notice to the Plan Administrator in the manner prescribed by the Plan Administrator. A Participant who has canceled or suspended a Deferred Compensation Agreement may reinstate such Agreement by filing a Revised Deferred Compensation Agreement with the Plan Administrator, as provided in this Article IV, provided such individual is still an Eligible Employee at such time.

Section 4.02 Deferred Compensation Election.

(a) In General. A tentative Deferred Compensation election shall be set forth in the Deferred Compensation Agreement as either a whole percentage of a Participant's Compensation or a flat amount with respect to each payroll period, subject to any limitations established by the Plan Administrator from time to time and at any time regarding the maximum amount of Compensation which may be deferred. The tentative Deferred Compensation election amount shall be allocated to a Participant’s Account only after the Plan Administrator has made such adjustments thereto as it deems necessary to satisfy the requirements of Paragraphs (b) and (c) of this section.

(b) General Limitation. Except as set forth in Section 4.02(c), in no event shall the total of the Deferred Compensation made with respect to any Participant during any taxable year exceed the lesser of: (1) $19,000 (as adjusted annually in accordance with IRC Section 457(e)(15); or (2) 100% of such Participant's Includible Compensation for the taxable year.

(c) Special Section 457 Catch-up. This Plan does not allow special Section 457 Catch-up contributions.

Section 4.03 Transfers from Eligible Deferred Compensation Plans. To the extent permitted by IRC Section 457(b) and applicable guidance there under, a Participant who is performing services for the Sponsor may transfer amounts deferred by such Participant under another eligible deferred compensation plan of a tax-exempt entity (as defined in IRC Section 457(b)) to this Plan, provided that the Participant has had a severance from employment with the transferring employer and the transferor plan provides for transfers. Such transferred amounts shall be accepted and allocated to such Participant’s Account under this Plan provided that the transferring employer transfers to the Sponsor an equal amount in cash or other property acceptable to the Plan Administrator. The Plan Administrator may request proof that the plan from which amounts are to be transferred is an eligible deferred compensation plan of a tax-exempt entity, and such other information and documentation as it deems necessary. Transferred amounts shall not be subject to the limitations of Section 4.02, provided, however, that the actual amount deferred during the calendar year under both plans shall be taken into account in calculating the deferral limitations for that year. The Participant whose amounts deferred are being transferred shall have an amount deferred immediately after the transfer at least equal to the amount deferred with respect to that Participant immediately before the transfer.

Section 4.04 Timing of Contributions. All Deferred Compensation amounts shall be credited to Participants' Accounts as soon as administratively practical after the end of the month in which such Deferred Compensation otherwise would have been paid to the Participant absent participation in this Plan. All transfers of credited amounts under other eligible deferred compensation plans shall be performed as soon as administratively practical.

Section 4.05 Vesting of Contributions. All Participants shall be fully vested in the funds credited to his or her Account at all times.

Section 4.06 Individual Limitations for Plans of Unrelated Employers. In the event that the amount deferred for an individual exceeds the "individual limitation" set forth in Treasury Regulation Section 1.457-5, or any successor guidance, such excess amount shall be distributed to the Participant in accordance with Treasury Regulation Section 1.457-4(e)(3) or (4), as applicable. The individual limitation is the limitation set forth in Section 4.02 determined by including the Participant's deferrals under all eligible plans of all employers for whom the Participant has performed services, including both eligible governmental plans and eligible plans of a tax-exempt employer and both eligible plans of the employer and eligible plans of other employers. The excess amount determined under this Section may be distributed to the Participant, with allocable net income, not later than the first April 15 following the close of the taxable year of the excess deferrals. The amount of investment earnings or losses, with respect to the excess amount of such contributions for a taxable year that is returned to an Eligible Employee, shall be determined by the Sponsor pursuant to any reasonable method consistently applied for all corrective distributions for the Plan Year.

Section 4.07 Failure to Submit Deferred Compensation Agreement. If an Eligible Employee fails to submit the appropriate Deferred Compensation Agreement as required by Section 4.02, he or she will be deemed to have elected not to participate in the Plan for the Plan Year to which such form otherwise would apply.

Section 4.08 Nullification of Deferred Compensation Agreement. Notwithstanding the submission of Deferred Compensation Agreement pursuant to this Article IV, the Sponsor may nullify such Deferred Compensation Agreement to alleviate demonstrated financial hardship or because of changes in tax laws. The Sponsor shall determine, in its sole discretion and on a uniform and nondiscriminatory basis, whether a financial hardship exists.

Section 4.09 Sponsor Legal Compliance Adjustment. Notwithstanding anything to the contrary under the Plan, the Sponsor may, in its sole discretion and at any time during the relevant Plan Year, limit the amount that may be deferred by a Participant for any Plan Year, regardless of any election to the contrary, for purposes of ensuring compliance with any federal, state or local laws.

ARTICLE V

EMPLOYER CONTRIBUTIONS

The Sponsor may make Employer Contributions to the extent agreed upon by the Plan Administrator. Such Employer Contributions:

(a) shall be treated as Deferred Compensation; and

(b) shall be allocated among the Participants on the basis specified by the Plan Administrator and/or the Employer.

Employer Contributions, if any, shall be credited for bookkeeping purposes to the Participant's Account. In no event for any particular Plan Year may the Employer Contributions under this Article 5, together with the Participant's Deferred Compensation Agreement under Article 4 for such Plan Year, exceed the limitation set forth in Section 4.2 for such Plan Year.

ARTICLE VI

BENEFITS UPON SEVERANCE FROM EMPLOYMENT

Section 6.01 Eligibility To Receive Benefits.

(a) Each Participant who is an employee of the Sponsor shall be entitled to receive the benefits as defined in this Article VI of the Plan upon the Benefit Commencement Date following the Participant's Severance from Employment.

(b) Notwithstanding any Plan provision to the contrary or any distribution options in the Plan that are inconsistent with IRC Section 401(a)(9), all distributions from the Plan shall be made in accordance with the minimum distribution requirements of IRC Section 401(a)(9), the regulations in effect from time to time under IRC Section 401(a)(9), and any revenue rulings, notices, and other guidance with respect to IRC Section 401(a)(9) published in the Internal Revenue Bulletin. In addition, any distribution required under the incidental death benefit rule of IRC Section 401(a)(9)(G) shall be treated as a distribution required under this Plan.

Section 6.02 Form and Timing of Benefits. Each Participant may receive a single sum benefit from this Plan as soon as practicable following the 60th day after the Participant's Severance from Employment, in an amount equal to the balance of his or her Account as of the Valuation Date occurring on the date of distribution (or, if no valuation occurs on such date, the Valuation Date immediately preceding the date of distribution). Alternatively, the Participant may elect a designated number of quarterly, semi-annual or annual installments for a specified period of years, not to exceed 10 years. No benefit (other than a distribution in connection with a qualified domestic relations order as provided in Section 11.02) shall be made prior to the 60th day following a Participant's Severance from Employment. If a Participant does not specify a single sum or periodic payments, the benefits will be paid in a single sum.

Section 6.03 Initial Election to Defer Commencement of Benefit(s) Notwithstanding the provisions of Section 6.02, a Participant making an irrevocable election to receive benefit(s), may within 30 days after the Participant's Severance from Employment and prior to the Benefit Commencement Date, elect to defer the commencement of the distribution(s) to a fixed and determinable future time.Additional Election to Defer Commencement of Benefit(s). Notwithstanding the provisions of Section 6.02, if a Participant has elected, in accordance with Section 6.03, to defer the commencement of a single sum distribution beyond the Benefit Commencement Date, then the Participant may make an additional election to further defer the commencement of the distribution, provided that the election is filed at least thirty (30) days before the initial deferral distribution date under Section 6.03, and the later commencement date meets the required distribution commencement date provisions of IRC sections 401(a)(9) and 457(d)(2). A Participant may not make more than one such additional deferral election after the first permissible payout date.

For purposes of the preceding paragraph, the "first permissible payout date" is the earliest date on which the Plan permits payments to begin after separation from service, disregarding payments to a Participant who attains age 70 ½.

Notwithstanding the provisions of Section 6.02, if a Participant has elected a designated installment payment of benefits, the Participant may make an election from time to time, but not more than once a year, to receive an additional distribution of a specified amount from the Plan or the balance of his or her accounts in a single sum.

Section 6.05 Transfers to Plan of New Employer. If a Participant has a Severance from Employment for any reason and accepts employment with another tax-exempt employer which maintains an eligible deferred compensation plan (as defined in IRC Section 457(b)), if so permitted by the Plan Administrator, the Participant may elect, by written notice to the Plan Administrator and with the prior written approval of the new employer, to have any amount then credited to his or her Account hereunder transferred to the plan maintained by the new employer.

ARTICLE VII

TIME AND MANNER OF DISTRIBUTIONS

Section 7.01 Required Beginning Date. The Participant's benefits (single sum or the first periodic payment) will start no later than the Participant's Required Beginning Date.

Section 7.02 Death of Participant Before the Distribution Is Made. If the Participant dies before the distribution(s) is made, the Participant's entire interest will be distributed no later than as follows:

(a) If the Participant's surviving spouse is the Participant's sole designated Beneficiary, then, except as otherwise elected under Section 18.13, a single sum distribution to the surviving spouse will be made in a one payment by December 31 of the calendar year immediately following the calendar year in which the Participant died, or by

December 31 of the calendar year in which the Participant would have attained age 70 ½, if later.

(b) If the Participant's surviving spouse is not the Participant's sole designated Beneficiary, then, except as otherwise elected under Section 18.13, a single sum distribution to the designated Beneficiary will be made by December 31 of the calendar year immediately following the calendar year in which the Participant died.

(c) If there is no designated Beneficiary as of September 30 of the year following the year of the Participant's death, the Participant's entire interest will be distributed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.

(d) If the Participant's surviving spouse is the Participant's sole designated Beneficiary and the surviving spouse dies after the Participant but before the single sum distribution to the surviving spouse is made, this Section 7.02, other than Section 7.02(a), will apply as if the surviving spouse were the Participant.

Section 7.03 Death of Participant After the Distribution Is Made. If the Participant dies after distribution of his or her Account has begun, the remaining balance of the Account shall continue to be distributed at least as rapidly as the method of distribution in effect before the Participant's death.

Section 7.04 Form of Distribution. If minimum required distributions are not selected, the only other form of distributions permitted under this plan are a single sum distribution or a designated number of quarterly, semi-annual or annual installment not to exceed 10 years.

ARTICLE VIII

REQUIRED MINIMUM DISTRIBUTIONS

Section 8.01 Amount of Required Minimum Distribution For Each Distribution Calendar Year. During the Participant's lifetime, the required minimum distribution amount that will be distributed for each Distribution Calendar Year is the lesser of:the quotient obtained by dividing the Participant's account balance by the distribution period in the Uniform Lifetime Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations, using the Participant's age as of the Participant's birthday in the Distribution Calendar Year; or

(b) if the Participant's sole designated Beneficiary for the Distribution Calendar Year is the Participant's spouse, the quotient obtained by dividing the Participant's account balance by the number in the Joint and Last Survivor Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations, using the Participant's and spouse's attained ages as of the Participant's and spouse's birthdays in the Distribution Calendar Year.

Section 8.02 Lifetime Required Minimum Distributions Continue Through Year of Participant's Death. Required minimum distributions will be determined under this Article VIII beginning with the first Distribution Calendar Year and up to and including the

Distribution Calendar Year that includes the Participant's date of death.

REQUIRED MINIMUM DISTRIBUTIONS UPON DEATH

Section 9.01 Death On or After Date Required Minimum Distributions Begin.

(a) Participant Survived by Designated Beneficiary. If the Participant dies on or after the date distributions begin and there is a designated Beneficiary, the minimum amount that will be distributed for each Distribution Calendar Year after the year of the Participant's death is the quotient obtained by dividing the Participant's Account balance by the longer of the remaining life expectancy of the Participant or the remaining life expectancy of the Participant's designated Beneficiary, determined as follows:

(1) The Participant's remaining life expectancy is calculated using the age of the Participant in the year of death, reduced by one for each subsequent year.

(2) If the Participant's surviving spouse is the Participant's sole designated Beneficiary, the remaining life expectancy of the surviving spouse is calculated for each Distribution Calendar Year after the year of the Participant's death using the surviving spouse's age as of the spouse's birthday in that year. For Distribution Calendar Years after the year of the surviving spouse's death, the remaining life expectancy of the surviving spouse is calculated using the age of the surviving spouse as of the spouse's birthday in the calendar year of the spouse's death, reduced by one for each subsequent calendar year.

(3) If the Participant's surviving spouse is not the Participant's sole designated Beneficiary, the designated Beneficiary's remaining life expectancy is calculated using the age of the Beneficiary in the year following the year of the Participant's death, reduced by one for each subsequent year.

(b) No Designated Beneficiary. If the Participant dies on or after the date distributions begin and there is no designated Beneficiary as of September 30 of the year after the year of the Participant's death, the remaining balance of the Account shall continue to be distributed at least as rapidly as the method of distribution in effect before the Participant's death. If no beneficiary is designated or if no Beneficiary survives the Sponsor, then the Sponsor will pay to the estate of the Participant a single lump sum amount equal to the current value of the remaining payments.

Section 9.02 Death Before Date Distributions Begin.

(a) Participant Survived by Designated Beneficiary. Except as provided in Section 18.13, if the Participant dies before the date distributions begin and there is a designated Beneficiary, the minimum amount that will be distributed for each Distribution Calendar Year after the year of the Participant's death is the quotient obtained by dividing the Participant's account balance by the remaining life expectancy of the Participant's designated Beneficiary, determined as provided in Section 9.01.

(b) No Designated Beneficiary. If the Participant dies before the date distributions begin and there is no designated Beneficiary as of September 30 of the year following the year of the Participant's death, distribution of the Participant's entire interest will be completed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.

(c) Death of Surviving Spouse Before Distributions to Surviving Spouse Are Required to Begin. If the Participant dies before the date distributions begin, the Participant's surviving spouse is the Participant's sole designated Beneficiary, and the surviving spouse dies before distributions are required to begin to the surviving spouse under Section 7.02(a), this Section 9.02 will apply as if the surviving spouse were the Participant.

ARTICLE X

BENEFICIARY DESIGNATION

Section 10.01 Beneficiary Designation.

(a) In General. The Participant shall file with the Plan Administrator a designation of primary and contingent Beneficiary which shall indicate the person or persons who shall receive benefits payable under this Plan upon the Participant's death. The Participant accepts and acknowledges the responsibility for executing and filing a proper Beneficiary designation with the Plan Administrator.

(b) Change in Beneficiary Designation. Any change in Beneficiary designation shall become effective only upon receipt of the designation form by the Plan Administrator whether or not the Participant is living at the time of such receipt. Any change of Beneficiary designation filed in proper form with the Plan Administrator shall revoke all prior Beneficiary designations.

(c) Adequacy of Beneficiary Designation. The Plan Administrator shall determine the acceptability of a Beneficiary designation or change of Beneficiary designation. The Plan Administrator shall notify the Participant if the Beneficiary designation is not acceptable and inform the Participant of the method of correction. A corrected Beneficiary designation shall be effective upon acceptance by the Plan Administrator.

(d) Death Without Beneficiary Designation. If a Participant dies without having designated a beneficiary or if every designated Beneficiary has predeceased the Participant, the benefit payment under this Plan shall be made to the properly appointed fiduciary of the Participant's estate provided that if a fiduciary has not been appointed and qualified within 120 days after the death, the payment shall be made in accordance with State Law.

ARTICLE XI

QDROS

Section 11.01 Qualified Domestic Relations Orders. The Plan Administrator shall comply with any "qualified domestic relations order" as defined in IRC Section 414(p) (a "QDRO"), including an order requiring the distribution of a Participant's benefits to an Alternate Payee in advance of the general rules for a single sum distribution or periodic payments set forth herein. To the extent required in a QDRO, any portion of a Participant's benefits may be paid to (or a portion of a Participant's account may be set aside for the benefit of) the Participant's spouse, former spouse or other Alternate Payee. Upon receipt of notification of any judgment, decree or order which relates to the provision of child support, alimony payments, or marital property rights of a spouse, former spouse, child, or other dependent of a Participant and which is made pursuant to a state domestic relations and/or community property law ("Court Order"), the Plan Administrator shall, within a reasonable period after receipt of such Court Order, determine whether it satisfies the requirements of a QDRO.

(a) Segregation of Account, Payment. The Plan Administrator may segregate in a separate account in the Plan, the amounts which would be payable to the Alternate Payee pursuant to a QDRO. Such amounts may be paid to the Alternate Payee in advance of the general distribution rules under this Plan.

(b) Status, Rights and Privileges of Alternate Payees. Except as otherwise provided herein, an Alternate Payee shall have the status and rights of a Beneficiary under this Plan to the exclusion of all other rights associated with Participants under this Plan, including the right to receive payment under the terms of the QDRO at the time and manner specified in such QDRO (provided, however, that such payment may not be made in a form which is not available to Participants under the Plan), and the right to direct the manner in which Plan amounts allocated to such Alternate Payee are invested on a hypothetical basis.

(c) Qualified Domestic Relations Order Expenses. Any expense related to the administration of a QDRO shall be assessed against the Participant's Account.

ARTICLE XII

ESTABLISHMENT AND MAINTENANCE OF ACCOUNTS

Section 12.01 Establishment of Accounts. A bookkeeping Account shall be established in the name of each Participant and maintained by the Plan Administrator as a recording of the aggregate amounts credited and debited to such Participant's Account under the Plan and any other information deemed necessary to administer such Account. Such Account shall become the basis for determining benefits under the Plan.

Section 12.02 Reporting of Accounts. A report of the status of a Participant's Account and any Account activity shall be furnished by the Plan Administrator to Participants at intervals as determined by the Sponsor, provided, however that such report shall be provided no less frequently than annually. Such reports may be furnished electronically to the extent permitted by applicable law.

ARTICLE XIII

INVESTMENT OF DEFERRED COMPENSATION

Section 13.01 General. The Plan Administrator shall, after deducting any applicable administrative expense charges, allocate the Deferred Compensation as directed by the Participant among the Investment Option(s) selected pursuant to this Article XIII. The current value of the Participant's Account shall be dependent upon the investment return experience of the Participant's elected Investment Option(s).

Section 13.02 Investment Direction by Participants.

(a) Rights of Participants and Beneficiaries. A Participant shall direct the Plan Administrator as to the Investment Option(s) which shall be the standard by which value of the Participant's Account shall be measured. Beneficiaries shall also direct the investment of their Accounts. In such a case, the provisions of this Section 13.02 shall also apply to investment by such Beneficiaries. Notwithstanding the foregoing, the Plan Administrator shall retain the right to accept or not accept such directions regarding the investment of any Account under the Plan. The ability of a Participant or Beneficiary to choose among various Investment Option(s) under the Plan shall not cause the amounts held in Accounts to be considered “made available” under IRC Section 457.

(b) Available Investment Options. The Plan Administrator may offer such Investment Options as it determines in the exercise of its sole and absolute discretion, provided that each Investment Option must be a registered investment company for which Participant level recordkeeping services are made available by the Plan recordkeeper. The Plan Administrator may offer additional Investment Options or eliminate Investment Options as it determines in the exercise of its sole and absolute discretion.

(c) Transmission of Investment Directions. Investment directions must be (1) communicated in writing or electronically to the Plan Administrator or through another medium approved by the Plan Administrator and the Trustee, (2) effective prospectively only, and only as to Investment Options available for investment after the direction is transmitted to the Trustee and (3) effective as promptly as practicable after receipt by the Trustee. Until an investment direction becomes effective, the Plan Administrator, Sponsor and the Trustee and their agents shall be fully protected in following the previous investment direction which is to be superseded by the new investment direction, or the default investment direction described in Section 13.02(d).

(d) Default Investment Direction. In the event that a Participant declines or fails to provide investment directions with respect to his or her Account, the Plan Administrator shall determine the appropriate manner in which such assets are to be invested, and the Plan Administrator, the Sponsor, the Committee and the Trustee and their agents shall be fully protected with regard to such action.

Section 13.03 Losses Under the Plan. The Plan Administrator, the Sponsor and the Trustee shall not be accountable or liable for any investment losses to a Participant's Account incurred by virtue of implementing the directions (or lack of directions) of the

Participant with respect to the investment of the Account pursuant to Section 13.02 or due to any reasonable administrative delay in implementing such directions.

Section 13.04 Extent of Sponsor Liability. The obligation of the Sponsor to pay the Deferred Compensation provided for in the Plan shall be limited to the Participant's Account balance for the Eligible Employee as determined from time to time. The Sponsor's obligation shall not be increased by the amount, if any, by which the Eligible Employee's Deferred Compensation exceeds the Participant's Account balance.

ARTICLE XIV

UNFUNDED STATUS OF PLAN

Section 14.01 Unfunded Status of Plan. This Plan is intended to be an unfunded plan of deferred compensation for purposes of the IRC and ERISA. The Sponsor may decide, in its sole discretion, to establish a trust or other funding vehicle to set aside funds for the purpose of assisting it in providing benefits under the Plan, provided that the interests of the Participants and Beneficiaries in the trust assets or other funding vehicle are no greater than the interest of any general unsecured creditor of the Sponsor and such assets are fully within reach of the Sponsor's general creditors in the event of Sponsor's insolvency. The benefits under this Plan shall be paid from the Sponsor's general assets, except to the extent paid from such trust or other funding vehicle.

Section 14.02 Rights of Participants and Beneficiaries to Plan Assets. All amounts deferred under the Plan, all property and rights to property purchased with such amounts, and all income attributable to such amounts, property, or rights, must remain (until paid or made available to the Participant or Beneficiary) solely the property and rights of the Sponsor (without being restricted to the provision of benefits under the Plan), subject only to the claims of the Sponsor's general creditors. No Participant or Beneficiary shall have any interest in any specific assets of the Sponsor or assets held in any trust or other funding vehicle.

ARTICLE XV

THIS PLAN WILL NOT ESTABLISH A TRUST

ARTICLE XVI

PLAN ADMINISTRATION

Section 16.01 Appointment and Tenure. The President of the Sponsor shall serve as the Plan Administrator. The Plan Administrator may delegate to any person or persons the authority to sign any documents on its behalf, or to perform any act(s) within its authority as set forth in Section 16.03 below.

Section 16.02 Delegation.

(a) Pursuant to the terms of the Association of Universities For Research in Astronomy Retirement Plan Oversight Committee Charter, as amended and restated, the Sponsor, through its Board of Directors ("Board"), has delegated all responsibilities with respect to all investment and administrative actions under the Plan to the President of the Sponsor, as described below. The Board has the sole authority and responsibility under the Plan with respect to (i) such delegation of authority and fiduciary responsibility to the President of the Sponsor; (ii) reviewing and monitoring the performance of the President of the Sponsor with respect to the duties that are delegated to the President of the Sponsor under the Plan; and (iii) taking any corrective action that is prudent or appropriate with respect to the performance of the President's duties under the Plan. Additionally, the Board remains responsible for making certain strategic (non-fiduciary) decisions, including, but not limited to: (i) adopting amendments that materially change or materially impact the cost of the Plan; or (ii) terminating the Plan.

(b) The Sponsor's President has delegated to the Retirement Plan Oversight Committee (the "Committee") the full power and authority with respect to the day-to-day operation and administration of, and investment of assets under, the Plan.

Section 16.03 Authority of Plan Administrator. The Committee shall have the full discretionary authority to administer the Plan in all its details, to perform the duties assigned to it by the Sponsor and/or required by ERISA and State Law, and to perform any act(s) necessary to carry out such duties including, but not limited to, the following:

(a) To maintain and preserve records relating to Participants, former Participants and Beneficiaries;

(b) To prepare and furnish to Participants all information required under applicable law or the provisions of this Plan;

(c) To maintain sufficient Eligible Employee data, maintain separate Accounts for Participants and make required payments of benefits;

(d) To prepare and file or publish with all appropriate government officials all reports, filings and other information required under law to be so filed or published, including the Top Hat Notice described in Section 16.08;

(e) To engage consultants, including legal, investment and actuarial advisors, and rely on recommendations therefrom;

(f) To determine all claims for benefits under the Plan, and to provide procedures for determination of claims for benefits. In so doing, the Plan Administrator shall have the complete discretion and authority to make, amend, interpret and enforce all appropriate rules and regulations for the administration of the Plan and to decide or resolve any and all questions, including interpretations of the Plan, as may arise in such administration; and

(g) To retain records on elections and waivers by Participants and their Beneficiaries, as further set forth herein.

(h) Any member of the Committee, and any Employee of the Sponsor authorized by the Committee may take all administrative actions that may be necessary or desirable, in their discretion, to effectuate the decisions made and actions authorized by the Committee in connection with the implementation of the Committee's decisions or actions, including executing required documents (including Plan amendments, except as otherwise specified herein) and filing any applicable documents with the appropriate government authority.

Section 16.04 Construction of the Plan. The Plan Administrator shall resolve all questions arising in the administration, interpretation and application of the Plan. The Plan Administrator shall correct any defect, reconcile any inconsistency, or supply any omission with respect to the Plan. All decisions or actions of the Plan Administrator in respect to any question arising out of the administration, interpretation and application of the Plan and the rules and regulations promulgated hereunder shall be final and conclusive and binding upon all persons having any interest in the Plan.

Section 16.05 Plan Expenses. All expenses incurred by the Sponsor and the Plan Administrator in connection with the establishment and operation of the Plan shall be expenses of the Sponsor, unless charged to Participants' Accounts hereunder.

Section 16.06 Reporting and Disclosure. The Plan Administrator shall keep all individual and group records relating to Participants and Beneficiaries and all other records necessary for the proper operation of the Plan and Administration of Participant Accounts, including but not limited to investment reports, audits and account activity reports.

Section 16.07 Right To Suspend Benefits And Correct Errors. The Plan Administrator shall take such steps as are considered necessary and appropriate to remedy any inequity that results from incorrect information received or communicated in good faith or as the consequence of an administrative error. The Plan Administrator may suspend the payment until satisfied as to the correctness of the payment or the person to receive the payment or to allow filing in any court of competent jurisdiction of a suit in such form as the Plan Administrator considers appropriate for a legal determination of the benefits to be paid and the persons to receive them. The Plan Administrator specifically reserves the right to correct errors of every sort, and the Participant hereby agrees as Participant or on behalf of any Beneficiary or Beneficiaries to any method of error correction as the Plan Administrator shall specify. The objective of any such method of error correction shall be, to the extent reasonably possible, to adjust the Account of the Participant by reversing transactions or taking other actions to approach the situation that would have existed if the error had not been made. The Plan Administrator shall also be authorized to recover any payment made in error including the right to make deductions from future benefits.

Section 16.08 Top Hat Notice. The Plan Administrator shall file a statement with the Secretary of Labor in accordance with the requirements of Department of Labor Regulations Section 2520.104-23 or its successor, in order to satisfy the Top Hat exemption from certain disclosure and reporting requirements of ERISA.

Section 16.09 Claims Procedures.

(a) Claim. Any person claiming a benefit, or requesting an interpretation or ruling under the Plan, or requesting information under the Plan, shall present his or her request in writing to the Plan Administrator.

(b) Denial of Claim. Whenever a request for benefits under the Plan is wholly or partially denied, the Plan Administrator shall notify the person claiming such benefits of its decision in writing. Such notification shall contain (1) specific reasons for the denial of the claim, (2) specific reference to pertinent Plan provisions, (3) a description of any additional material or information necessary for such person to perfect such claim and an explanation of why such material or information is necessary, and (4) an explanation of the Plan's claim review procedure, including the name and address of the party to whom an appeal should be sent, which shall include a statement regarding the Eligible Employee's right to bring a civil action under Section 502(a) of the Employee Retirement Income Security Act of 1974 ("ERISA"). Such notification shall be given within 90 days after the claim is received by the Plan Administrator (or within 180 days, if special circumstances require an extension of time for processing the claim, and if written notice of such extension and circumstances is given to such person within the initial 90-day period). If such notification is not given within such period, the claim shall be considered denied as of the last day of such period and such person may request a review of his claim.

(c) Review Procedure. Within 60 days after the date on which a person receives a written notice of a denied claim (or, if applicable, within 60 days after the date on which such denial is considered to have occurred), such person (or his duly authorized representative) may (1) file a written request with the Plan Administrator for a review of his denied claim and of pertinent documents and (2) submit written issues and comments to the Plan Administrator. The Plan Administrator shall notify such person of its decision in writing. Such notification shall be written in a manner calculated to be understood by such person and shall contain specific reasons for the decision as well as specific references to pertinent Plan provisions. The communication shall be provided in writing or electronically in a manner calculated to be understood by the Eligible Employee and shall (1) identify the reasons for the denial, (2) reference any pertinent Plan provisions upon which the denial is based, (3) contain a statement regarding the Eligible Employee's right to bring a civil action under Section 502(a) of ERISA, and (4) contain a statement that the claimant is entitled to receive, upon request and free of charge, access to, and copies of, all documents, records, and other information relevant to the claimant's claim for benefits. The decision on review shall be made within 60 days after the request for review is received by the Plan Administrator (or within 120 days, if special circumstances require an extension of time for processing the request, such as an election by the Plan Administrator to hold a hearing, and if written notice of such extension and circumstances is given to such person within the initial 60-day period). If the decision on review is not made within such period, the claim shall be considered denied.

ARTICLE XVII

AMENDMENT, TERMINATION AND SUSPENSION

Section 17.01 Amendment. The Committee may amend this Plan except for such amendments that materially change or materially impact the cost of the Plan. Such amendments that materially change or materially impact the cost of the Plan must be made by the Sponsor. No amendment shall increase the duties or liabilities of the Plan Administrator or the Trustee without the consent of such party. Except as otherwise permitted by applicable law, no amendment shall deprive any Participant or Beneficiary of any right or benefit to which the Participant or Beneficiary is entitled under this Plan immediately prior to the effective date of such amendment. Changes to the Schedule A of this Plan does not constitute an amendment to the Plan and may be updated by a member of the Committee, as necessary.

Section 17.02 Suspension of Contributions. The Plan Administrator may temporarily suspend the acceptance of Deferred Compensation as necessary to facilitate appropriate administration of this Plan or to comply with any Federal, State or local law. Written notice of such suspension shall be provided to all Participants and may accompany the distribution of payroll checks. No such suspension shall deprive a Participant or Beneficiary of any right or benefit to which the Participant or Beneficiary is entitled under this Plan immediately prior to the effective date of such amendment or suspension (other than the right to make Deferred Compensation contributions).

Section 17.03 Termination. The Sponsor may, by appropriate action of its chief executive, governing body, or other executive officer with the requisite authority, as appropriate, terminate this Plan. No such termination shall deprive a Participant or Beneficiary of any benefits to which the Participant or Beneficiary is entitled under this Plan immediately prior to the effective date of such termination. Following such termination, a Participant shall be entitled to immediate distribution of his or her Account. Upon receipt of such distribution, the Sponsor, the Plan Administrator, the Trustee and any agents, delegates and employees thereof shall be relieved of any obligation with respect to such Participant under this Plan.

ARTICLE XVIII

MISCELLANEOUS PROVISIONS

Section 18.01 Nonalienation of Benefits - Attachment. Except as set forth in Section 11.01 with regard to Qualified Domestic Relations Orders, no Participant or Beneficiary shall have the right to alienate, anticipate, commute, pledge, encumber or assign any of the benefits or payments under this Plan, except the right to designate a Beneficiary or Beneficiaries as hereinabove provided. The rights of the Participant under this Plan shall not be subject to the rights of creditors of the Participant and shall be exempt from execution, attachment, prior assignment, or any other judicial relief or order for the benefit of any creditors or other third persons having claims against the Participant.

Section 18.02 No Contract of Employment or Otherwise. Neither the establishment of the Plan, nor the participation in the Plan, shall be construed as giving any Participant or Eligible Employee the right to be retained in the service of the Sponsor as an employee.

Section 18.03 Severability of Provisions. If any provision of this Plan shall be held invalid or unenforceable, such invalidity or unenforceability shall not affect any other provisions hereof, and this Plan shall be construed and enforced as if such provisions had not been included.

Section 18.04 Heirs, Assigns and Personal Representatives. This Plan shall be binding upon the heirs, executors, administrators, successors and assigns of the parties, including each Participant and Beneficiary, present and future (except that no successor to the Sponsor shall be considered a Plan sponsor unless that successor adopts this Plan).

Section 18.05 Headings and Captions. The headings and captions herein are provided for reference and convenience only, shall not be considered part of the Plan, and shall not be employed in the construction of the Plan.

Section 18.06 Controlling Law. This Plan shall be construed and enforced according to applicable State Law and applicable local law, to the extent not preempted by ERISA and the IRC, and the Plan shall be interpreted in a manner consistent with the maintenance of its status as an "eligible deferred compensation plan" as defined in Section 457(b) of the IRC and a "top-hat plan" for purposes of ERISA. Reference to any section of the IRC or ERISA shall be deemed to incorporate any required amendment of such section as necessary to maintain the status of this Plan as an "eligible deferred compensation plan" under the IRC and a "top-hat plan" for purposes of ERISA.

Section 18.07 Payments to Minors, Etc. Any benefit payable to or for the benefit of a minor, an incompetent person or other person incapable of receipting therefore shall be deemed paid when paid to such person's guardian or to the party providing or reasonably appearing to provide for the care of such person, and such payment shall fully discharge the Plan Administrator, the Sponsor, the Trustee and all other parties with respect thereto.

Section 18.08 Reliance on Data and Consents. The Sponsor, the Plan Administrator, the Trustee and all other persons or entities associated with the operation of the Plan, the administration or management of its assets, and the provision of benefits there under, may reasonably rely on the truth, accuracy and completeness of all data provided by a Participant, and/or Beneficiary, including, without limitation, data with respect to age and marital status. Furthermore, the Sponsor, the Plan Administrator and the Trustee and all persons identified above may reasonably rely on all consents, elections and designations filed with the Plan or those associated with the administration operation of the Plan by any Participant or Beneficiary, or the representatives of such persons without duty to inquire into the genuineness of any such consent, election or designation. None of the aforementioned persons or entities associated with the administration operation of the Plan, its assets and the benefits provided under the Plan shall have any duty to inquire into any such data, and all may rely on such data being current to the date of reference. It shall be the duty of the Participant or Beneficiary to advise the appropriate parties of any change in such data. The Plan Administrator shall not be liable for the consequences of such change in data.

Section 18.09 Reliance on Electronic Instructions, Directions, Signatures, Contracts and Records. For all purposes under the Plan, the Plan Administrator and the Sponsor may (but are not required to) give the same effect to electronic instructions, directions, signatures, contracts, records or similar communications (collectively, "electronic records and signatures") as it would give to written records and signatures, and the Plan Administrator's and the Sponsor's actions in so doing shall be protected to the same extent as if such electronic records and signatures were, in fact, in written form. Any such electronic records and signatures shall be retained and provided by the Plan Administrator and/or the Sponsor in accordance with applicable law. For all purposes under the Plan, the term "electronic" or "electronically" shall mean relating to technology having electrical, digital, magnetic, wireless, optical, electromagnetic, or similar capabilities.

Section 18.10 Tax Consequences. Subject to the provisions of Section 18.11, the Sponsor does not represent or guarantee that any particular Federal or State income, estate, payroll, personal property or other tax consequences shall occur because of the Participant's or Beneficiary's participation in this Plan. The Participant shall be responsible to obtain appropriate advice regarding all questions related to federal, State or local income, estate, payroll, personal property or other tax consequences arising from participation in this Plan.

Section 18.11 Withholding; Payroll Taxes. The Sponsor shall withhold from payments or benefits hereunder any income tax or payroll taxes required to be withheld from such payments under local, State or federal law, except to the extent that such responsibilities have been delegated to the Plan recordkeeper.

Section 18.12 Indemnification. The Sponsor shall to the fullest extent permitted by law and the governing documents of the Sponsor, to the extent not covered by insurance, indemnify the President, the members of the Board of Directors, and each member of the Committee against all expenses, costs, liabilities and losses (including attorneys' fees, judgments, fines, excise taxes or penalties, and amounts paid or to be paid in settlement) actually and reasonably incurred by such person in connection with any threatened, pending or actual suit, action or proceeding (whether civil, criminal, administrative or investigative in nature or otherwise) in which such person may be involved by reason of the fact that he or she is or was serving the Plan in any capacity at the request of the Sponsor, except in instances where any such person engages in willful neglect or fraud. Such right of indemnification shall include the right to be paid by the Sponsor for expenses incurred or reasonably anticipated to be incurred in defending any such suit, action or proceeding in advance of its disposition; provided, however, that the payment of expenses in advance of the settlement or final disposition of a suit, action or proceeding shall be made only upon delivery to Sponsor of an undertaking by or on behalf of such person to repay all amounts so advanced if it is ultimately determined that such person is not entitled to be indemnified hereunder. Such indemnification shall be in addition to any rights of indemnification the person may have as a director, officer or employee or under the governing documents of the Sponsor.

Section 18.13 Participants or Beneficiaries May Elect 5-Year Rule. Participants or Beneficiaries may elect on an individual basis whether the 5-year rule or the life expectancy rule in Sections 7.02 and 9.02 applies to a single sum distribution after the death of a Participant who has a designated Beneficiary. The election must be made no later than the earlier of September 30 of the calendar year in which the distribution would be required to be made under Section 7.02, or by September 30 of the calendar year which contains the fifth anniversary of the Participant's (or, if applicable, the surviving spouse's) death. If neither the Participant nor the Beneficiary makes an election under this Section 18.13, the distribution will be made in accordance with sections 7.02 and 9.02.

Section 18.14 Entire Agreement. This Plan, the Trust Agreement (if any), properly adopted amendments to the Plan and Trust Agreement (if any) and proper actions of the governing body, chief executive, or other executive officer with the requisite authority of the Sponsor shall govern the provision of deferred compensation benefits pursuant to IRC Section 457(b). No other instrument, communication or statement of any sort shall modify this Plan in any way.

IN WITNESS WHEREOF, this Plan is executed this 4th day of May, 2020.

RETIREMENT PLAN OVERSIGHT COMMITTEE OF THE PLAN

By: Elvira Urquidez Digitally signed by Elvira Urquidez Date: 2020.05.04 11:06:38 -07'00'

Elvira Urquidez

Schedule A

List of Participants

[Effective as of January 1, 2020]

1. BANEK, CHRISTINE
2. BOHLIN, RALPH
3. ELIAS, JONATHAN
4. FOX, MICHAEL
5. FROGEL, JAY
6. HENRY, RONALD
7. HOUGH, DON
8. JIRDEH, HUSSEIN
9. LEVENSON, NANCY
10. LISKA, DAVID
11. LIVIO, MARIO
12. MACLEAN, JOHN
13. MARSHALL, HEATHER
14. MILLER, GLENN
15. MOUNTAIN, CHARLES
16. NELAN, EDMUND
17. OLYHA, NANCY
18. PROBST, RONALD
19. PROFFITT, CHARLES
20. RIMMELE, THOMAS
21. SCHNADER, VALEN
22. SHIAO, BERNARD
23. SMITH, WILLIAM
24. SWAM, MICHAEL
25. TAYLOR, DAVID
26. TAYLOR, DENISE
27. WHEELER, THOMAS
28. WHITE, CHARLES
29. WOJTASZEK, ELIZA