

**MICHIANA AREA ELECTRICAL WORKERS**  
**MONEY PURCHASE PLAN**

**Procedures Upon Receipt Of**  
**A Domestic Relations Order**

Effective as of December 1, 2003, the Plan Administrator of the Michiana Area Electrical Workers Money Purchase Plan, formerly known as the I.B.E.W. Local #153 Annuity Fund (the "Plan"), amends and restates its procedures concerning domestic relations orders. Such procedures are intended to comply with the requirements of federal law governing the rights of alternate payees to receive all or a portion of the benefits payable with respect to participants under the Plan.

I. QDRO Supervisor. TIC International Corporation shall be the "QDRO Supervisor" of the Plan. The QDRO Supervisor shall review each domestic relations order ("Order") received with respect to the Plan, determine whether such Order is a Qualified Domestic Relations Order ("QDRO"), and administer distributions from the Plan under each QDRO. If for any reason the person designated as the Plan's QDRO Supervisor is unable to act as the QDRO Supervisor, the individual serving as Chairperson of the Board of Trustees of the Plan shall serve as QDRO Supervisor until the Plan Administrator appoints a successor. The QDRO Supervisor shall act in accordance with the procedures set forth in this document.

II. Procedures Upon Receipt of an Order.

A. Upon receipt of an Order, the QDRO Supervisor shall do the following:

1. Written Notice. Send written notice of receipt of such order to each person named in the Order (at the address specified in the Order, if applicable), together with a copy of these procedures). If no address is specified in the Order, the QDRO Supervisor shall use the last known address. If none is known, the QDRO Supervisor shall use the address obtained, if any, after using best efforts to locate the named individual.
2. Segregation of Amounts Involved. Segregate in a separate account of the Plan all amounts affected by the Order (except for any amounts that would not be distributable in any event during the period in which these procedures are applicable); and
3. Checklist. Complete the Qualified Domestic Relations Order Checklist (the "Checklist") with respect to the Order within a reasonable period of time after receipt of the Order.

B. Determination That Order is ODRO. If all questions on the Checklist are answered "yes" or "not applicable", the QDRO Supervisor shall notify in writing all persons named in the Order and any representatives designated in writing by

such persons ("Interested Parties") that a tentative determination has been made that the Order is a QDRO.

1. No Objection. If no Interested Party disputes this determination within 30 days of receipt of such notice, then the QDRO Supervisor shall proceed as though a final determination has been made that the Order is a QDRO.
  2. Objection. If any Interested Party disputes this determination within 30 days of receipt of such notice by filing with the QDRO Supervisor in writing, a notice specifying, such Interested Party's objections, then the QDRO Supervisor shall refer such dispute to the Plan's legal counsel who shall take appropriate steps to resolve such dispute.
- C. Preliminary Determination That Order is Not QDRO. If any question on the Checklist is answered "no," the QDRO Supervisor shall notify in writing all Interested Parties that a tentative determination has been made that the Order is not a QDRO. Such notice shall state the reasons for the determination and a copy of the notice shall be provided to the Plan's legal counsel. Subject to Section III below, the QDRO Supervisor shall await instructions from legal counsel.

### III. Procedures Upon Final Determination.

- A. Final Determination Order is QDRO. If, within 18 months of the date that the first payment would be required under the Order, a final determination is made that the Order (as modified, if applicable) is a QDRO, the Plan Administrator shall follow the terms of the Order. If a segregated account has been established for an alternate payee, the Plan Administrator shall authorize distribution of the amounts in the segregated account (plus interest) to commence, or be made, to such alternate payee.
- B. Final Determination Order is Not QDRO. If, within 18 months of the date that the first payment would be required under the Order, no final determination has been made that the Order is a QDRO, the QDRO Supervisor shall notify all Interested Parties in writing of such fact. If a segregated account has been established for an alternate payee, the Plan Administrator shall either authorize distribution of the amounts in the segregated account (plus interest) to commence, or be made, to the person or persons who would be entitled to receive such amounts in the absence of the Order, or, if such person or persons are not yet in pay status under the terms of the Plan, restore such amounts to the Plan's trust fund. If it is subsequently determined that the order (as modified, if applicable) is a QDRO, then the QDRO shall be applied prospectively only.
- C. Costs As Account Expense. An expense of \$250 to defray the costs of determining the qualified status of an Order NA will be charged equally to the interests of the affected participant and alternate payee in the Plan. Such costs shall include, but not be limited to, the Plan's attorney fees.