As filed with the Securities and Exchange Commission on January 12, 2016

Registration No. 333-

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

AECOM

(Exact name of registrant as specified in its charter)

Delaware	**61-1088522**
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification Number)

1999 Avenue of the Stars, Suite 2600
Los Angeles, California 90067
(213) 593-8000
(Address of Principal Executive Offices)

Amended and Restated AECOM Retirement & Savings Plan
(formerly the AECOM Technology Corporation Retirement & Savings Plan)

AECOM 401(k) Retirement Plan, as amended
(formerly the URS Corporation 401(k) Retirement Plan)

Amended and Restated Hunt Corporation Retirement Savings Plan
(Full Title of the Plan)

Michael S. Burke
Chairman and Chief Executive Officer
AECOM
1999 Avenue of the Stars, Suite 2600
Los Angeles, California 90067
(213) 593-8000
(Name, address and telephone number including area code of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer x	Accelerated filer o	Non-accelerated filer o	Smaller reporting company o

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered (1)(2)	Proposed maximum offering price per share (3)	Proposed maximum aggregate offering price (3)	Amount of registration fee
Common Stock, par value $0.01 per share	15,000,000	$ 27.57	$ 413,550,000	$ 41,644.49

(1) This Registration Statement registers an aggregate of 15,000,000 shares of Common Stock, of which 12,000,000 shares are available pursuant to the Amended and Restated AECOM Retirement & Savings Plan (formerly the AECOM Technology Corporation Retirement & Savings Plan), 2,750,000 shares are available pursuant to the AECOM 401(k) Retirement Plan, as amended (formerly the URS Corporation 401(k) Retirement Plan), and 250,000 shares are available pursuant to the Amended and Restated Hunt Corporation Retirement Savings Plan (collectively the "Plans").

(2) Pursuant to Rule 416(c) under the Securities Act of 1933, this Registration Statement covers an indeterminate amount of plan interests to be offered or sold pursuant to the Plans. In addition, pursuant to Rule 416(a) under the Securities Act of 1933, there is also being registered such additional shares of Common Stock that become available under the Plans in connection with changes in the number of outstanding Common Stock because of events such as recapitalizations, stock dividends, stock splits and reverse stock splits, and any other securities with respect to which the outstanding shares are converted or exchanged.

(3) Calculated solely for the purpose of determining the registration fee pursuant to Rule 457(h) and (c), based upon the average of the high and low prices of AECOM's Common Stock on the New York Stock Exchange on January 11, 2016.

INTRODUCTION

This Registration Statement on Form S-8 is filed by AECOM ("AECOM" or the "Registrant"), relating to 15,000,000 shares of the Registrant's Common Stock, par value $0.01 per share (the "Common Stock"), which are available pursuant to the Plans referred to on the cover page of this Registration Statement. This Registration Statement is solely registering shares of the Common Stock that may be available to participants in AECOM's defined contribution retirement plans and none of these shares of the Common Stock will be offered or granted pursuant to AECOM's equity incentive plans.

PART I

INFORMATION REQUIRED IN THE SECTION 10(A) PROSPECTUS

The documents containing the information specified in Part I of Form S-8 will be sent or given to employees as specified by Rule 428(b)(1). Such documents need not be filed with the Securities and Exchange Commission either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424. These documents and the documents incorporated by reference in this Registration Statement pursuant to Item 3 of Part II of Form S-8, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act of 1933 (the "Securities Act").

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents, which previously have been filed by the Registrant with the Securities and Exchange Commission (the "Commission") are hereby incorporated by reference into this Registration Statement and made a part hereof:

(1) AECOM's Annual Report on Form 10-K for the fiscal year ended September 30, 2015;

(2) AECOM's Current Reports on Form 8-K filed with the Commission on December 11, 2015 and December 22, 2015;

(3) The description of the Common Stock contained in AECOM's Registration Statement on Form S-1 filed with the Commission on March 8, 2007, together with any amendment or report filed with the Commission for the purpose of updating such description; and

(4) The Annual Report for the Amended and Restated AECOM Retirement & Savings Plan (formerly the AECOM Technology Corporation Retirement & Savings Plan) on Form 11-K for the fiscal year ended December 31, 2014.

In addition, all reports and other documents filed by the Registrant pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act, after the date of this Registration Statement and prior to the filing of a post-effective amendment hereto, which indicates that all securities offered hereunder have been sold or which deregisters all securities then remaining unsold, shall be

deemed to be incorporated by reference into this Registration Statement and to be a part hereof from the date of filing of such documents. Notwithstanding the foregoing, unless specifically stated to the contrary, none of the information disclosed by the Company under Items 2.02 or 7.01 of any Current Report on Form 8-K that the Company may from time to time furnish to the Commission will be incorporated by reference into, or otherwise included in, this Registration Statement.

For purposes of this Registration Statement, any document or any statement contained in a document incorporated or deemed to be incorporated herein by reference shall be deemed to be modified or superseded to the extent that a subsequently filed document or a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated herein by reference modifies or supersedes such document or such statement in such document. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement. Subject to the foregoing, all information appearing in this Registration Statement is so qualified in its entirety by the information appearing in the documents incorporated herein by reference.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

Section 102 of the Delaware General Corporation Law, or DGCL, as amended, allows a corporation to eliminate the personal liability of directors of a corporation to the corporation or its stockholders for monetary damages for breach of fiduciary duty as a director, except where the director breached the duty of loyalty, failed to act in good faith, engaged in intentional misconduct or knowingly violated a law, authorized the payment of a dividend or approved a stock repurchase in violation of Delaware corporate law or obtained an improper personal benefit.

Section 145 of the DGCL provides for the indemnification of officers, directors and other corporate agents in terms sufficiently broad to indemnify such persons under circumstances for liabilities (including reimbursement for expenses incurred) arising under the Securities Act.

Article SIXTH of the AECOM Amended and Restated Certificate of Incorporation, as amended, provides that to the full extent permitted by Section 102(b)(7) of the DGCL the personal liability of a director to the Company or its stockholders for monetary damages for breach of fiduciary duty as a director shall be eliminated; provided, however, that such personal liability shall not be eliminated thereby (i) for any breach of the director's duty of loyalty to the Company or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law,

(iii) under Section 174 of the DGCL, (iv) for any transaction from which the director derived an improper personal benefit, or (v) for any act or omission occurring prior to the date when this provision shall have become effective.

Elimination of such personal liability is not intended to eliminate or narrow any protection otherwise applicable to directors.

Article V of AECOM's Amended and Restated Bylaws provides that AECOM shall indemnify its directors and officers to the fullest extent permitted by the DGCL.

AECOM maintains directors and officers liability insurance covering all directors and officers of the Company against claims arising out of the performance of their duties.

AECOM has entered into indemnification agreements with certain of its officers and directors. The indemnification agreements provide certain AECOM officers and directors with further rights to indemnification, to the fullest extent permitted by the DGCL.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

Exhibit No.	Description
4.1	Amended and Restated Certificate of Incorporation of AECOM (incorporated by reference to Exhibit 3.1 to the Registrant's Annual Report on Form 10-K filed with the Commission on November 21, 2011).
4.2	Certificate of Amendment of Certificate of Incorporation of AECOM (incorporated by reference to Exhibit 3.2 to the Registrant's Registration Statement on Form S-4 filed with the Commission on August 1, 2014).
4.3	Certificate of Correction of Amended and Restated Certificate of Incorporation of AECOM (incorporated by reference to Exhibit 3.3. to the AECOM's Annual Report on Form 10-K filed with the Commission on November 17, 2014).
4.4	Certificate of Amendment of Certificate of Incorporation of AECOM (incorporated by reference to Exhibit 3.1 to AECOM's Current Report on Form 8-K filed with the Commission on January 9, 2015).
4.5	Amended and Restated Bylaws of AECOM (incorporated by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K filed with the Commission on January 9, 2015).
23.1	Consent of Ernst & Young LLP, Independent Registered Public Accounting Firm.
23.2	Consent of RSM US LLP.
24.1	Power of Attorney (set forth on signature page).

99.1	Amended and Restated AECOM Retirement & Savings Plan (formerly the AECOM Technology Corporation Retirement & Savings Plan).
99.2	AECOM 401(k) Retirement Plan (formerly the URS Corporation 401(k) Retirement Plan).
99.3	Amendment No. 1 to AECOM 401(k) Retirement Plan (formerly the URS Corporation 401(k) Retirement Plan).
99.4	Amendment No. 2 to AECOM 401(k) Retirement Plan (formerly the URS Corporation 401(k) Retirement Plan).
99.5	Amended and Restated Hunt Corporation Retirement Savings Plan.

Item 9. Undertakings.

A. The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of this Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this Registration Statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in this Registration Statement or any material change to such information in this Registration Statement.

provided, however, that the undertakings set forth in paragraphs (i) and (ii) above do not apply if the information required to be included in a post-effective amendment by those clauses is contained in periodic reports filed by us under Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the Registration Statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

B. The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the Registrant's annual report pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in this Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

C. Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Los Angeles, State of California, on this 12th day of January, 2016.

AECOM

By: /s/ W. Troy Rudd
W. Troy Rudd
Executive Vice President and
Chief Financial Officer

We, the undersigned officers and directors of AECOM hereby severally constitute and appoint David Y. Gan and Christina Ching, or either of them, our true and lawful attorneys with full power to sign for us and in our names in the capacities indicated below the Registration Statement on Form S-8 filed herewith and any and all post-effective amendments to said Registration Statement and generally to do all such things in our name and behalf in our capacities as officers and directors to enable AECOM to comply with the provisions of the Securities Act of 1933, as amended, and all requirements of the Securities and Exchange Commission, hereby ratifying and confirming our signatures as they may be signed by our said attorneys to said Registration Statement and any and all amendments thereto.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
/s/ Michael S. Burke Michael S. Burke	Chairman and Chief Executive Officer (Principal Executive Officer)	January 12, 2016
/s/ W. Troy Rudd W. Troy Rudd	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	January 12, 2016

Signature	Title	Date
/s/ Ronald E. Osborne Ronald E. Osborne	Senior Vice President, Corporate Controller (Principal Accounting Officer)	January 12, 2016

/s/ John M. Dionisio John M. Dionisio	Director	January 12, 2016
/s/ William H. Frist William H. Frist	Director	January 12, 2016
/s/ James H. Fordyce James H. Fordyce	Director	January 12, 2016
/s/ Linda Griego Linda Griego	Director	January 12, 2016
/s/ David W. Joos David W. Joos	Director	January 12, 2016
/s/ William G. Ouchi William G. Ouchi	Director	January 12, 2016
/s/ Robert J. Routs Robert J. Routs	Director	January 12, 2016
/s/ William P. Rutledge William P. Rutledge	Director	January 12, 2016
/s/ Clarence T. Schmitz Clarence T. Schmitz	Director	January 12, 2016
/s/ Douglas W. Stotlar Douglas W. Stotlar	Director	January 12, 2016

Signature	Title	Date
/s/ Daniel R. Tishman Daniel R. Tishman	Director, Vice Chairman	January 12, 2016
/s/ Janet C. Wolfenbarger Janet C. Wolfenbarger	Director	January 12, 2016

Pursuant to the requirements of the Securities Act of 1933, the trustees (or other persons who administer the employee benefit plan) have duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Los Angeles, State of California, on January 12, 2016.

AMENDED AND RESTATED AECOM RETIREMENT & SAVINGS PLAN

By: /s/ Bernard C. Knobbe
Name: Bernard C. Knobbe
Title: Vice President, Global Benefits and Chair of the AECOM Americas Benefits Administration Committee

AECOM 401(K) RETIREMENT PLAN, AS AMENDED

By: /s/ Bernard C. Knobbe
Name: Bernard C. Knobbe
Title: Vice President, Global Benefits and Chair of the AECOM

Americas Benefits Administration Committee

AMENDED AND RESTATED HUNT CORPORATION RETIREMENT SAVINGS PLAN

By: /s/ Bernard C. Knobbe
Name: Bernard C. Knobbe
Title: Vice President, Global Benefits and Chair of the AECOM Americas Benefits Administration Committee

EXHIBIT INDEX

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99.3	Amendment No. 1 to AECOM 401(k) Retirement Plan (formerly the URS Corporation 401(k) Retirement Plan).
99.4	Amendment No. 2 to AECOM 401(k) Retirement Plan (formerly the URS Corporation 401(k) Retirement Plan).
99.5	Amended and Restated Hunt Corporation Retirement Savings Plan.

Exhibit 23.1

Consent of Ernst & Young LLP,
Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the:

(1) Amended and Restated AECOM Retirement & Savings Plan (formerly the AECOM Technology Corporation Retirement & Savings Plan),

(2) AECOM 401 (k) Retirement Plan, as amended (formerly the URS Corporation 401 (k) Retirement Plan), and

(3) Amended and Restated Hunt Corporation Retirement Savings Plan

of our reports dated November 25, 2015, with respect to the consolidated financial statements and schedule of AECOM and the effectiveness of internal control over financial reporting of AECOM included in its Annual Report (Form 10-K) for the year ended September 30, 2015, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Los Angeles, California
January 7, 2016

Exhibit 23.2

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in this Registration Statement on Form S-8 of AECOM of our report dated June 29, 2015, relating to our audit of the financial statements of the AECOM Retirement & Savings Plan (formerly the AECOM Technology Corporation Retirement & Savings Plan), which appears in the Annual Report on Form 11-K of AECOM Retirement & Savings Plan for the year ended December 31, 2014.

/s/ RSM US LLP

Los Angeles, California
January 12, 2016

Exhibit 99.1

AECOM RETIREMENT & SAVINGS PLAN

(As Amended and Restated Effective January 1, 2016)

C E R T I F I C A T E

AECOM, acting through a duly authorized member of the AECOM Americas Benefits Administration Committee, hereby adopts this amendment and restatement of the AECOM Retirement & Savings Plan (formerly known as the "AECOM Technology Corporation Retirement & Savings Plan") in the form attached hereto.

Dated this 31 day of December, 2015.

AECOM

By: /s/ Bernard C. Knobbe
Its: Chair, AECOM Americas Benefits Administration Committee

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ARTICLE I

GENERAL

1.1 History and Purpose of Plan

Effective January 1, 1990, AECOM Technology Corporation established the AECOM Technology Corporation Employee Stock Ownership Plan (the "Plan"). Effective as of October 1, 2000, the Plan was amended and restated to reflect the merger of the AECOM Technology Corporation Stock Investment Plan ("Stock Investment Plan") and the AECOM Technology Corporation 401K Pension Plan and Investment Plan (the "Investment Plan") into the Plan. Effective as of May 1, 2002, the Plan was amended to provide that it no longer qualified as an employee stock ownership plan, and was instead intended to qualify as a profit sharing plan which may, but need not, invest up to 100% in shares of AECOM stock that meets the requirements for "qualifying employer securities" under Section 407(d)(5) of ERISA. Between 2001 and 2010, defined contribution plans maintained by several AECOM subsidiaries and affiliates merged into the Plan. The Plan was again amended and restated effective January 1, 2011 (the "2011 Restatement"). The 2011 Restatement includes the detailed historical rules applicable to the plan mergers described above.

Effective January 1, 2016, the Plan is again amended and restated as the AECOM Retirement & Savings Plan. Except as otherwise required to comply with applicable law or as specifically provided below, this amendment and restatement is effective as of January 1, 2016. The rights and benefits of any Employees who had a termination of employment prior to the effective date of this restatement shall be determined under the Plan in effect at the time of such termination of employment, except as otherwise provided herein, as required by applicable law, or in accordance with uniform procedures adopted by the Administrative Committee.

ARTICLE II

DEFINITIONS

2.1 Account or Accounts

"Account" or "Accounts" shall mean all of the separate accounts maintained for each Member under the Plan. Any of the Accounts (or subaccounts) may have subaccounts. The Accounts include the following:

(a) Company Match Account, which is credited with Company Match Contributions under Section 6.1, and the income, losses, expenses, appreciation, and depreciation attributable thereto.

(b) After-Tax Account, which is credited with the Member's After-Tax Contributions in accordance with Section 5.1, and the income, losses, expenses, appreciation, and depreciation attributable thereto.

(c) Pre-Tax Account, which is credited with the Member's Pre-Tax Contributions in accordance with Section 5.2, and the income, losses, expenses, appreciation, and depreciation attributable thereto.

(d) Prior Employer Contribution Account, which includes (i) employer matching contributions made under the Investment Plan with respect to Compensation earned before the beginning of the first payroll period commencing on or after April 1, 1990; and (ii) any amounts

transferred from any other plan merged into the Plan that were held under a matching account or other employer contribution account with respect to the prior plan, and the income, losses, expenses, appreciation, and depreciation attributable thereto..

(e) Rollover Account, which is credited with the amount, if any, received by the Plan in accordance with Section 5.6 as a rollover contribution, and the income, losses, expenses, appreciation, and depreciation attributable thereto.

(f) Roth Elective Deferral Account, which is credited with the Member's Roth Elective Deferral Contributions in accordance with Section 5.3, and the income, losses, expenses, appreciation, and depreciation attributable thereto.

(g) 2006 Pension Offset Accounts, established pursuant to Section 11.6 for Members, who, as of December 31, 2006 were Pension Plan participants who had not reached an Offset Date (as defined in the Pension Plan) under the Pension Plan. No contributions will be credited to the 2006 Pension Offset Accounts after December 31, 2006. The 2006 Pension Offset Accounts shall mean the 2006 Pension Offset Company Match Account, 2006 Pension Offset After-Tax Account, and 2006 Pension Offset Pre-Tax Account.

2.2 Administrative Committee

"Administrative Committee" shall mean the AECOM Global Benefits Administration Committee, or its successor(s) or delegate(s).

2.3 Affiliate or Affiliated Company

"Affiliate" or "Affiliated Company" shall mean any entity affiliated with the Sponsoring Company within the meaning of Sections 414(b), (c) or (m) of the Code, or under regulations, if any, prescribed under Section 414(o) of the Code, except that for purposes of applying the provisions of Appendix B with respect to the limitation on Annual Additions, Section 415(h) of the Code shall apply. However, an entity shall only be an Affiliate during the period it is so affiliated with the Sponsoring Company.

2.4 After-Tax Contributions

"After-Tax Contributions" shall mean an amount that a Member elects to have deducted from his salary or wages on an after-tax basis in accordance with Section 5.1. After-Tax Contributions shall be made by payroll deductions in accordance with the arrangements between Members and the Participating Company.

2.5 Beneficiary

"Beneficiary" shall mean the person or persons entitled to receive benefits which are payable under the Plan upon or after a Member's death as provided under Article IV.

2.6 Board of Directors

"Board of Directors" shall mean the Board of Directors of AECOM or any other committee or individual acting pursuant to delegated power and authority from the Board of Directors of AECOM.

2.7 Cash-Out Amount

"Cash-Out Amount" shall mean $5,000.

2.8 Catch-up Contributions

"Catch-up Contributions" are Pre-Tax Contributions defined in Section 5.2(e).

2.9 Code

"Code" shall mean the Internal Revenue Code of 1986, as amended from time to time. References to any Section of the Code shall include any successor provision thereto.

2.10 Common Stock Fund

"Common Stock Fund" is defined in Section 7.2(a).

2.11 Company

"Company" shall mean the Sponsoring Company and each other Participating Company, or any of them.

2.12 Company Match Contributions

"Company Match Contributions" are defined in Section 6.1.

2.13 Compensation

"Compensation" shall mean all remuneration paid or made available by the Company to an Employee for the Employee's services as salary or wages.

(a) "Compensation" shall include:

(1) Base salary and wages, including overtime, sick time, vacation/PTO, holidays, commissions and jury duty;

(2) Bonuses;

(3) Cash awards;

(4) Shift differential;

(5) Service Contract Act payments in cash rather than in fringe benefits;

(6) Member Pre-Tax Contributions to the Plan;

(7) The Member's pre-tax contributions under a Participating Company's flexible benefits program (such as before-tax contributions to the cost of health insurance premiums or contributions to health care or dependent care flexible spending accounts); and

(8) Short-term disability when paid by a Participating Company.

(b) "Compensation" shall exclude:

(1) Allowances (moving, education, expenses, tax, etc.);

(2) Non-cash fringe benefits;

(3) Severance payments;

(4) Stock payments, including amounts realized in connection with stock options or restricted stock;

(5) Deferred compensation, including distributions from non-qualified retirement plans;

(6) Hazard/danger pay;

(7) Tax gross ups;

(8) Group term life insurance;

(9) Long-term disability benefits paid by a third party;

(10) Prizes;

(11) Non-cash awards;

(12) Short-term disability when paid by an entity other than a Participating Company; and

(13) Recognition awards.

(c) An Employee's Compensation for a Plan Year shall not exceed $265,000 (or such higher amount as may be determined by the Secretary of the Treasury in accordance with Section 401(a)(17) of the Code to reflect increases in the cost of living).

2.14 Disability

"Disability" shall mean physical and/or mental incapacity of such a nature that it qualifies a Member for the receipt of benefits under a long term disability welfare plan maintained by a Participating Company. The determination of the Administrative Committee as to whether a Member has a Disability and the date of such Disability shall be final, binding and conclusive.

2.15 Early Retirement Age

"Early Retirement Age" shall mean the earlier of:

(a) The Member's attainment of age 55 and completion of 10 Years of Vesting Service; or

(b) The Member's completion of 30 Years of Vesting Service.

2.16 Eligible Employee

"Eligible Employee" shall mean a person who is an Employee of a Company, but excluding (i) any leased employee described in Section 414(n) of the Code, (ii) any Employee who is included in a unit of employees covered by a collective bargaining agreement between employee representatives and one or more Participating Companies unless such bargaining agreement specifically provides otherwise, (iii) any Employee who is compensated on an hourly rate or other rate basis if such Employee is not included in a designated eligible payroll classification code so designated by the Administrative Committee, (iv) any person who is a non-resident alien who receives no earned income (within the meaning of Section 911(b) of the Code) from sources within the United States and (v) any Employee located in Puerto Rico.

2.17 Employee

(a) Employee shall mean each person employed by the Company or an Affiliate as a common law employee, including (i) any part-time Employee, (ii) any temporary Employee, (iii) any leased employee described in Section 414(n) of the Code and (iv) any other individual required to be treated as employed by the Company or an Affiliate under Section 414(o) of the Code.

(b) An individual shall not be an "Employee" if he meets any of the following:

(i) the individual was performing services for any Participating Company under an agreement, contract, or any other arrangement pursuant to which the individual is characterized or classified by the Participating Company as an independent contractor (or an employee of an independent contractor) or leased employee;

(ii) the individual's payments for services for any Participating Company have not been initially treated by any Participating Company as subject to wage withholding under the Code and applicable state law;

(iii) any individual who was not initially classified by a Participating Company as a common law employee of a Participating Company;

(iv) any individual who was initially classified as a Leased Employee; or

(v) any other individual who was leased by a Participating Company from an entity that is the individual's employer of record.

(c) Notwithstanding paragraph (b)(i) above, if the Company determines or agrees that the classification or treatment was incorrect and that the individual was or is in fact a common law employee, such an individual shall not be an Employee (or Eligible Employee or Member) either retroactively or prospectively; however, if the Company informs the individual in writing that

he is an Employee for purposes of the Plan, he shall be an Employee with respect to service after the date specified in such writing.

(d) Solely for purposes of the requirements of Section 414(n)(3) of the Code (but only to the extent they relate to this Plan), including counting service for vesting, "Employee" shall also mean (i) any individual described in the preceding subparagraph (b) who is in fact a common law employee and (ii) leased employees. However, such persons shall not be Employees for any other purpose (or Eligible Employees), unless so notified as set forth in paragraph (c). Notwithstanding the foregoing, if the leased employees constitute less than twenty percent (20%) of the Participating Companies' non-highly compensated work force within the meaning of Section 414(n)(5)(C)(ii) of the Code, "Employee" shall not include leased employees covered by a plan described in Section 414(n)(5) of the Code unless otherwise provided in the Plan.

(e) The foregoing sets forth a clarification of the intention of the Company regarding participation in the Plan for any Plan Year, including Plan Years prior to the date of this restatement.

2.18 Employment Date

"Employment Date" shall mean, with respect to any Employee, the date on which he first completes an Hour of Service.

2.19 ERISA

"ERISA" shall mean the Employee Retirement Income Security Act of 1974, as amended from time to time. References to any Section of ERISA shall include any successor provision thereto.

2.20 Forfeiture

"Forfeiture" shall mean the portion of a Member's Account which is forfeited under the Plan.

2.21 Funds

"Funds" shall mean the Funds set forth in Section 7.2, that is, the Investment Funds and the Common Stock Fund.

2.22 Highly Compensated Employee

Effective as of January 1, 2014, "Highly Compensated Employee" shall mean:

(a) Any Employee who performs services for the Company or any Affiliate and:

(1) was a 5% owner of the Company or any Affiliate at any time during the current Plan Year or the twelve-month period preceding the current Plan Year; or

(2) for the twelve-month period preceding the current Plan Year, received compensation from the Company or any Affiliate in excess of $120,000 (as adjusted pursuant to Section 415(d) of the Code).

(b) For purposes of this definition of "Highly Compensated Employee," "compensation" means Statutory Compensation.

2.23 Hour of Service

"Hour of Service" shall mean each hour for which an Employee is directly or indirectly paid, or entitled to payment, by the Company for the performance of duties (such hours to be credited for the Plan Year in which the duties were performed), each hour for which back pay, irrespective of mitigation of damages, has been either awarded or agreed to by the Company (such hours to be credited for the Plan Year to which the award or agreement pertains), and each hour for which an Employee is directly or indirectly paid, or entitled to payment, by the Company for reasons (such as vacation, sickness, disability, holidays, paid layoff and similar paid periods of nonworking time) other than the performance of duties (such hours to be credited for the Plan Year in which such period of nonworking time first occurs).

With respect to an Employee who is absent from work for any period (i) by reason of the pregnancy of the Employee; (ii) by reason of the birth of a child of the Employee; (iii) by reason of the placement of a child with the Employee in connection with the adoption of such child by such Employee, or (iv) for purposes of caring for such child for a period beginning immediately following such birth or placement, or who is absent for a period that is designated by the Employer as a leave under the Family and Medical Leave Act of 1993, then solely for purposes of determining whether a One-Year Break in Service has occurred, such Employee shall be credited with the Hours of Service which otherwise would have been credited to such Employee but for such absence. In the event that the Administrative Committee is unable to determine the Hours of Service with respect to such absence, the Employee shall be credited with eight Hours of Service for each normal workday of such absence. No credit for Hours of Service shall be granted with respect to an absence described in this section if the Employee fails to timely provide information required by the Administrative Committee which is reasonably required to establish that the Employee was absent from work for a reason described in this section and to establish the number of days for which there was such an absence. Hours of Service which are credited pursuant to this section shall be credited only in the Plan Year in which the absence from work begins (if the Employee would be prevented from incurring a One-Year Break in Service in such year solely because the Employee is credited with Hours of Service pursuant to this section), or in any other case, in the immediately following Plan Year.

Notwithstanding the foregoing, effective January 1, 2016, with respect to an Employee who is absent from work for any period (i) by reason of the pregnancy of the Employee; (ii) by reason of the birth of a child of the Employee; (iii) by reason of the placement of a child with the Employee in connection with the adoption of such child by such Employee, or (iv) for purposes of caring for such child for a period beginning immediately following such birth or placement, or who is absent for a period that is designated by the Participating Employer as a leave under the Family and Medical Leave Act of 1993, then solely for purposes of determining whether a One-Year Break in Service has occurred, the twelve (12) consecutive month periods beginning on the first day of such absence and the first anniversary thereof shall not constitute a One-Year Break in Service. The Administrative Committee may require the Employee to furnish such information as the Administrative Committee considers necessary to establish that the Employee's absence was for one of the reasons specified above.

An Hour of Service respecting any member of a controlled group of corporations or any member of an affiliated service group (as defined in Section 414(b), 414(m) or 414(o) of the Code) of which the Company is a member, or respecting an unincorporated trade or business which is under common control with the Company (as defined in Section 414(c) of the Code) or any other entity required to be aggregated with the Company under Section 414(o) of the Code shall be credited with an Hour of Service with the Company.

2.24 Investment Committee

"Investment Committee" shall mean the AECOM Global Retirement Plans Investment Committee, or its successor(s) or delegate(s).

2.25 Investment Funds

"Investment Funds" shall mean all Funds other than the Common Stock Fund.

2.26 Member

"Member" shall mean an eligible Employee who becomes a Member of the Plan as provided in Article III of the Plan. A Member ceases to be a Member when all amounts in his Accounts to which he is entitled under the Plan have been distributed in accordance with the Plan.

2.27 One-Year Break in Service

"One-Year Break in Service" shall mean each twelve (12) consecutive month period commencing on an Employee's Termination of Service and on each anniversary of such date during which the Employee or Member does not perform an Hour of Service.

2.28 Participating Company

"Participating Company" shall mean the Sponsoring Company or any subsidiary or division of, or other corporation or entity affiliated or associated with, the Sponsoring

Company, the board of directors or equivalent governing body of which shall adopt the Plan and Trust Agreement by appropriate action with the consent of the Administrative Committee. By its adoption of the Plan, a Participating Company shall be deemed to appoint the Sponsoring Company its exclusive agent to exercise on its behalf all of the power and authority conferred by the Plan or by the Trust Agreement upon the Company and accepts the delegation to the Administrative Committee, Investment Committee and the Trustee of all the power and authority conferred upon them by the Plan and the Trust Agreement. The authority of the Sponsoring Company, the Administrative Committee, Investment Committee and the Trustee to act as such agent or in accordance with such delegation shall continue until the Plan is terminated as to the Participating Company and the relevant Trust Fund assets have been distributed by the Trustee as provided in the Plan. Unless the context indicates otherwise, Participating Company shall include the Sponsoring Company.

2.29 Pension Plan

"Pension Plan" shall mean the AECOM Pension Plan.

2.30 Plan

"Plan" shall mean the AECOM Retirement & Savings Plan.

2.31 Plan Year

"Plan Year" shall mean the period beginning on January 1 and ending on December 31.

2.32 Pre-Tax Contributions

"Pre-Tax Contributions" shall mean an amount contributed to the Plan in lieu of being paid to the Member as salary or wages in accordance with Section 5.2. Pre-Tax Contributions shall be made under salary reduction arrangements between each Member and the Participating Company with respect to salary or wages not yet paid or otherwise available to the Member as of the date of the Member's election under the arrangement. Pre-Tax Contributions equal the sum of Pre-Tax Contributions and, if applicable, Catch-up Contributions. Unless specifically stated otherwise, Roth Elective Deferral Contributions shall be treated as Pre-Tax Contributions, including without limitation for purposes of Article VIII.

2.33 Restatement Date

"Restatement Date" shall mean January 1, 2016.

2.34 Roth Catch-up Contributions

"Roth Catch-up Contributions" are Roth Elective Deferral Contributions defined in Section 5.3(f).

2.35 Roth Elective Deferral Contributions

"Roth Elective Deferral Contributions" shall mean an amount contributed to the Plan in lieu of being paid to the Member as salary or wages in accordance with Section 5.3. Roth Elective Deferral Contributions shall be made under salary reduction arrangements between each Member and the Participating Company with respect to salary or wages not yet paid or otherwise available to the Member as of the date of the Member's election under the arrangement. Roth Elective Deferral Contributions equal the sum of Roth Elective Deferral Contributions and, if applicable, Roth Catch-Up Contributions. Unless specifically stated otherwise, Roth Elective Deferral Contributions shall be treated as Pre-Tax Contributions, including without limitation for purposes of Article VIII.

2.36 Salary Reduction Contributions

"Salary Reduction Contributions" shall mean a Member's contributions made pursuant to Article V.

2.37 Shares

"Shares" shall mean common stock issued by the Sponsoring Company or any successor corporation thereto.

2.38 Sponsoring Company

"Sponsoring Company" shall mean AECOM, a Delaware corporation. Any corporation which shall, by merger, consolidation, purchase or otherwise, succeed to substantially all the business or assets and liabilities of AECOM shall, upon such succession and without any appointment or other action of the Trustee, Administrative Committee, or AECOM, be and become the successor employer hereunder.

2.39 Spouse or spouse

For purposes of the Plan, and subject to the provisions of any Qualified Domestic Relations Order, "Spouse" or "spouse" means the person to whom a Member is legally married at the earlier of the date of the Member's death or the date payment of the Member's benefits commenced and who is living on the date of the Member's death. A person of the same sex as the Member shall be a Spouse, provided the couple was legally married in a jurisdiction that authorizes same-sex marriage. Notwithstanding the foregoing, a person of the same sex as the Member shall not be a Spouse for Plan purposes prior to June 26, 2013.

2.40 Statutory Compensation

"Statutory Compensation" shall be determined in accordance with Treas. Reg. Section 1.415(c)-2(d)(2), as detailed further below, and shall include:

(a) A Member's wages, salaries, and fees for professional services and other amounts received for personal services actually rendered in the course of employment with the Company or an Affiliate (including, but not limited to, commissions paid salesmen, compensation for services on the basis of a percentage of profits, commissions on insurance premiums, tips and bonuses), and including any elective deferral (as defined in Section 402(g)(3) of the Code);

(b) Any amount which is contributed or deferred by the Participating Company at the election of the Member and which is not includible in the gross income of the Member by reason of Section 125, 132(f)(4) or 457 of the Code;

(c) Payments made within 2½ months after the Member's severance from employment with the Company and all Affiliates or, if later, by the end of the limitation year during which the severance occurred, if they are payments that would have been paid to the Member if the Member had continued in employment with the Company or the Affiliate, and are regular compensation for services during the Member's regular working hours, compensation for services outside the Member's regular working hours (such as overtime or shift differential), commissions, bonuses, or other similar payments;

(d) The following amounts, if these amounts are paid within 2½ months after severance from employment with the Company and all Affiliates or, if later, by the end of the limitation year that includes the date of severance from employment with the Company and all Affiliates and those amounts would have been included in the definition of Compensation if they were paid prior to the Member's severance from employment with the Company and all Affiliates:

(1) Payment for unused accrued bona fide sick, vacation, or other leave, but only if the Member would have been able to use the leave if employment had continued; and

(2) Payment received by a Member pursuant to a nonqualified unfunded deferred compensation plan, but only if the payment would have been paid to the Member at the same time if the Member had continued in employment with the Company or the Affiliate and only to the extent that the payment is includible in the Member's gross income.

(e) Salary continuation payments to an individual who does not currently perform services for the Company or an Affiliate by reason of qualified military service (as that term is used in Section 414(u)(1) of the Code) to the extent those payments do not exceed the amounts the individual would have received if the individual had continued to perform services for the Company or Affiliate rather than entering qualified military service.

"Statutory Compensation" shall not include:

(f) Except as provided in subsection (d)(2) above, any distributions from a plan of deferred compensation;

(g) Amounts realized from the exercise of a nonqualified stock option, or when restricted stock (or property) held by the Member either becomes freely transferable or is no longer subject to a substantial risk of forfeiture;

(h) Amounts realized from the sale, exchange or other disposition of stock acquired under a qualified stock option; and

(i) Other amounts which received special tax benefits.

Statutory Compensation for a limitation year is the compensation actually paid or includible in gross income during such limitation year. For purposes of this Section 2.40, the "limitation year" shall be the Plan Year.

Notwithstanding the preceding sentence, Statutory Compensation for a Member who is disabled is the compensation such Member would have received for the limitation year if the Member had been paid at the rate of compensation paid immediately before becoming disabled; such imputed compensation for the disabled Member may be taken into account only if the Member is not a Highly Compensated Employee and contributions made on behalf of said Member are nonforfeitable when made.

2.41 Termination of Service

"Termination of Service" shall mean a termination of employment with the Company and all Affiliates as determined by the Administrative Committee in accordance with reasonable standards and policies adopted by the Administrative Committee; provided, however, that the transfer of an Employee from employment by one Company or Affiliate to employment by another Company or Affiliate shall not constitute a Termination of Service; and provided further that a Termination of Service shall occur on the earlier of (a) or (b), where:

(a) is the date as of which an Employee quits, is discharged, terminates his employment in connection with his incurring a Disability, retires or dies, and

(b) is the first day of absence of an Employee who fails to return to employment at the expiration of an authorized leave of absence.

Notwithstanding the foregoing, an Employee who is absent on account of service in the armed forces of the United States of America shall not incur a Termination of Service in contravention of federal law.

2.42 Trust

"Trust" shall mean the legal entity resulting from the trust agreement between the Sponsoring Company, on its own behalf and as agent for all other Participating Companies, the Investment Committee, and the Trustee which receives the Participating Companies' and Members' contributions, and holds, invests, and disburses funds to or for the benefit of Members and their Beneficiaries.

2.43 Trust Agreement

"Trust Agreement" shall mean the agreements by and between the Sponsoring Company, the Investment Committee, and the Trustees, as said Agreements may from time to time be amended.

2.44 Trust Fund

"Trust Fund" shall mean the total contributions made by the Participating Companies and Members to the Trust pursuant to the Plan, increased by profits, gains, income and recoveries received, and decreased by losses, depreciation, benefits paid and expenses incurred in the administration of the Trust. Trust Fund includes all assets acquired by investment and reinvestment which are held in the Trust by the Trustee.

2.45 Trustee

"Trustee" shall mean the party or parties, individual or corporate, named in the trust agreements and any duly appointed additional or successor Trustee or Trustees acting thereunder.

2.46 Valuation Date

"Valuation Date" shall mean each business day on which the assets held in the applicable Investment Fund or Common Stock Fund, as applicable, are traded on an established securities market.

2.47 Vested Interest

"Vested Interest" shall mean the portion of a Member's Account which has become non-forfeitable.

2.48 Years of Vesting Service

(a) A Member's "Years of Vesting Service" shall mean the sum of the following:

(1) For service prior to the Restatement Date, the Member's Years of Vesting Service as determined under the terms of the Plan in effect prior to the Restatement Date; plus

(2) For service on and after the Restatement Date, the aggregate number of 12-month periods of service commencing on the later of (A) the Restatement Date or (B) the Employee' Employment Date and ending on the Employee's Termination of Service.

(b) At no point shall a Member's Years of Vesting Service be less than the Member's Years of Vesting Service determined under any prior restatement of the Plan.

(c) Notwithstanding the foregoing, Years of Vesting Service, or any part thereof (determined ratably by full calendar months), for a Participating Company or an Affiliate during any period of time when such company was not an Affiliate shall not be taken into account except to the extent that such period or any part thereof constitutes service with an Affiliate by an Employee which is formally recognized by the Administrative Committee and such inclusion is specified by this Section 2.48 or an Appendix to the Plan.

2.49 Singular/Plural and Masculine/Feminine

Words used in the Plan in the singular shall mean the plural, the plural shall mean the singular, and the masculine shall mean the feminine.

ARTICLE III

Plan Entry Requirements

An Eligible Employee shall be eligible to enter the Plan as specified below in this Article III.

Each Employee who was a Member immediately preceding the Restatement Date shall continue as a Member on and after the Restatement Date, subject to the terms and conditions of the Plan.

Effective as of the Restatement Date, each Eligible Employee of the Company shall be eligible to enter the Plan on the first day of the pay period that is as soon as administratively feasible following such Eligible Employee's Employment Date with the Company.

3.1 Automatic Enrollment

An Eligible Employee who is hired or rehired by the Company (or a person who is classified or reclassified as an Eligible Employee) on or after the Restatement Date shall be automatically enrolled as a Member in the Plan on the first day of the pay period that is as soon as administratively feasible following his "Automatic Enrollment Date." An Eligible Employee's "Automatic Enrollment Date" is forty-five (45) days after the date on which the Eligible Employee first completes one Hour of Service as an Eligible Employee. An Eligible Employee will not be automatically enrolled in the Plan if he affirmatively elects to make Salary Reduction Contributions as set forth below in Section 3.2, or elects not to participate in the Plan, prior to his Automatic Enrollment Date.

3.2 Self-Enrollment

An Eligible Employee may elect to enroll in the Plan at the time and in the manner specified by the Administrative Committee. An Eligible Employee may elect (i) to participate in the Plan and elect to make Salary Reduction Contributions or (ii) to not participate in the Plan by providing the Administrative Committee with a properly completed election at the time and in the manner specified by the Administrative Committee. Said election shall remain in effect until the Eligible Employee provides the Administrative Committee with written notice of his decision to change his election(s). For Eligible Employees hired prior to the Restatement Date, in the event that an Eligible Employee failed to provide the Administrative Committee with a properly completed election at the time and in the manner specified by the Administrative Committee, that Eligible Employee shall be deemed to have elected not to participate in the Plan.

3.3 Other Enrollment Rules

(a) In the event an Employee who is not a member of an eligible class of Employees becomes a member of an eligible class, such Eligible Employee will be eligible to participate in the Plan on the first day of the pay period that

is as soon as administratively feasible following the change in class if such Eligible Employee would have otherwise previously become a Member. If such change takes place on or after the Restatement Date, the automatic enrollment rules set forth in Section 3.1 shall apply.

(b) A Member who ceases to be an Eligible Employee shall again be eligible to participate in the Plan commencing on the first day of the pay period that is as soon as administratively feasible following his first subsequent Hour of Service as an Eligible Employee. If such change takes place on or after the Restatement Date, the automatic enrollment rules set forth in Section 3.1 shall apply.

(c) A former Employee who was not an Eligible Employee shall be eligible to participate in the Plan on the first day of the pay period that is as soon as administratively feasible following such Employee's first subsequent Hour of Service as an Eligible Employee. If such change takes place on or after the Restatement Date, the automatic enrollment rules set forth in Section 3.1 shall apply.

(d) In the event that the eligibility of any person to participate in the Plan shall be disputed, the decision of the Administrative Committee upon such eligibility shall be controlling. For the purposes of enabling the Administrative Committee to make such determination, all information available to the Company which shall be required by the Administrative Committee shall be made available to the Administrative Committee.

3.4 Military Service

Notwithstanding any other provision of the Plan to the contrary, contributions, benefits, and service credit with respect to qualified military service will be provided in accordance with Section 414(u) of the Code.

In accordance with Section 401(a)(37) of the Code, in the case of a Member who dies while performing qualified military service (as defined in Section 414(u) of the Code), such Member's surviving Spouse or other Beneficiary who otherwise is entitled to receive preretirement death benefits under the Plan shall be entitled to receive any additional benefits (other than benefit accruals relating to the period of qualified military service) provided under the Plan that are contingent on a Member's termination of employment on account of death to the same extent as if the Member had resumed employment following the period of qualified military service, and then terminated employment on account of death. This Section 3.4 shall apply retroactively to deaths occurring on or after January 1, 2007.

ARTICLE IV

BENEFICIARIES

4.1 Beneficiary Designation

Each Member shall file with the Administrative Committee a written designation of one or more persons as the Beneficiary who shall be entitled to receive any amount payable under the Plan upon the Member's death. A Member may from time to time revoke or change his beneficiary designation without the consent of any prior Beneficiary by filing a new designation with the Administrative Committee. Notwithstanding the foregoing, no designation of a non-spouse Beneficiary by a Member shall be given effect unless such Member's surviving Spouse, if any, had consented in writing to such designation and, unless otherwise provided by the Administrative Committee in conformity with Section 417(a)(2)(A) of the Code and applicable Treasury Regulations, to all future designations; provided that (i) spousal consent shall not be required where the spouse cannot be located or on account of such other circumstances, if any, as are set forth in the regulations and (ii) spousal consent, if required, must acknowledge the effect of such designation and be witnessed by a Plan representative or notary public. The last such designation received by the Administrative Committee shall be controlling; provided, however, that no designation, or change or revocation thereof, shall be effective unless received by the Administrative Committee prior to the Member's death, and in no event shall it be effective as of a date prior to such receipt. All decisions of the Administrative Committee concerning the effectiveness of

any beneficiary designation, and the identity of any Beneficiary, shall be final. A designation of a Beneficiary shall be effective only if the designated Beneficiary survives the Member.

4.2 Failure to Designate Beneficiary

If no beneficiary designation is in effect at the time of a Member's death, the payment of the amount, if any, payable under the Plan upon his death shall be made to the Member's surviving spouse, if any, or if the Member has no surviving spouse, to the duly appointed and currently acting personal representative of the Member's estate (which shall include either the Member's probate estate or living trust). In any case where there is no such personal representative of the Member's estate duly appointed and acting in that capacity within 90 days after the Member's death (or such extended period as the Administrative Committee determines is reasonably necessary to allow such personal representative to be appointed but not to exceed an additional 90 day period), payment shall be made to the first of the following classes of beneficiaries with one or more members of such class then surviving: the Member's (i) children, (ii) parents, or (iii) brothers and sisters. If the Administrative Committee is in doubt as to the right of any person to receive such amount, the Administrative Committee may direct the Trustee to retain such amount, without liability for any interest thereon, until the rights thereto are determined, or the Administrative Committee may direct the Trustee to pay such amount into any court of appropriate jurisdiction and such payment shall be a complete discharge of the liability of the Plan and the Trust therefore.

4.3 Beneficiaries' Rights.

Whenever the rights of a Member are stated or limited in the Plan, his Beneficiaries shall be bound thereby.

ARTICLE V

AFTER-TAX AND PRE-TAX CONTRIBUTIONS

5.1 After-Tax Contributions

After-Tax Contributions may be made to the Plan as follows:

(a) Percentage for After-Tax Contributions. Subject to the limitations set forth in the Plan, each Member may elect to make aggregate After-Tax Contributions on his own behalf in whole percentages from 1% to 75% of the Member's Compensation for each payroll period, beginning with the first paycheck paid on or after the date the Member commences participation in accordance with Article III. Such contributions by a Member shall be credited to the Member's After-Tax Account. All such contributions shall be made in accordance with rules established by the Administrative Committee.

(b) 6-Month Suspension Due to Hardship Withdrawal. Notwithstanding the foregoing, a Member who withdraws any portion of the amount previously credited to his Accounts pursuant to Section 10.3 may not make After-Tax Contributions until the expiration of six months from the date on which the withdrawal became effective.

(c) Status of After-Tax Contributions. To make After-Tax Contributions under this Section, the Participating Company will deduct from the Member's Compensation the amount authorized by the Member, and will then contribute the amount authorized by the Member to the Trustee as of the earliest date on which such amount can reasonably be segregated from the Participating Company's general assets; provided, however, that such contribution shall be made no later than the fifteenth business day of the month following the date on which such amount would otherwise have been payable to the Member in cash, or as of such earlier or later date (in the case of any available extensions of time) as may be required or permitted by regulations issued pursuant to ERISA.

(d) General Limitations on After-Tax Contributions. As of the last day of the Plan Year, the Sponsoring Company shall determine the amount of After-Tax Contributions in excess of those permitted under Article VIII of the Plan, and any excess shall be distributed to the Member responsible for the excess After-Tax Contribution as provided in therein.

5.2 Pre-Tax Contributions

Pre-Tax Contributions may be made to the Plan as follows:

(a) Percentage for Pre-Tax Contributions. Subject to the limitations set forth in the Plan, each Member may elect to make aggregate Pre-Tax Contributions on his own behalf in whole percentages from 1% to 75% of the Member's Compensation for each payroll period, beginning with the first paycheck paid on or after the date the Member commences participation in accordance with Article III. Such contributions by a Member shall be credited to the Member's Pre-Tax Account. All such contributions shall be made in accordance with rules established by the Administrative Committee.

(b) 6-Month Suspension Due to Hardship Withdrawal. Notwithstanding the foregoing, a Member who withdraws any portion of the amount previously credited to his Accounts pursuant to Section 10.3 may not make Pre-Tax Contributions until the expiration of six months from the date on which the withdrawal became effective.

(c) Status of Pre-Tax Contributions. To make Pre-Tax Contributions under this Section, the Sponsoring Company will reduce the Member's Compensation in the amount authorized by the Member and make a contribution to the Trustee equal to such reduction as of the earliest date on which such amount can reasonably be segregated from the Participating Company's general assets; provided, however, that such contribution shall be made no later than the fifteenth business day of the month following the date on which such amount would otherwise have been payable to the Member in cash, or as of such earlier or later date (in the case of any available extensions of time) as may be required or permitted by regulations issued pursuant to ERISA. Pre-Tax Contributions constitute company contributions under the Plan and are intended to qualify as elective contributions under Section 401(k) of the Code.

(d) General Limitations on Pre-Tax Contributions. As of the last day of the Plan Year, the Sponsoring Company shall determine the amount of Pre-Tax Contributions in excess of those permitted under Article VIII of the Plan, and any excess shall either be distributed to the Member responsible for the excess Pre-Tax Contribution or redesignated as an After-Tax Contribution and accounted for separately under the Plan in accordance with the Code and Treasury Regulations.

(e) Catch-up Contributions. All Members who have attained age 50 before the close of a calendar year shall be eligible to make Pre-Tax Catch-up Contributions for such calendar year in accordance with, and subject to the limitations of, section 414(v) of the Code. Such amounts are in addition to the Pre-Tax Contributions otherwise permitted. Such Catch-up Contributions shall not be taken into account for purposes of the provisions of the plan implementing the required limitations of Sections 402(g) and 415 of the Code. The Plan shall not be treated as failing to satisfy the provisions of the plan implementing the requirements of Section 401(k)(3), 401(k)(11), 401(k)(12),

410(b), or 416 of the Code, as applicable, by reason of the making of such Catch-up Contributions. Notwithstanding any other provision of the Plan to the contrary, no Company Match Contributions of any kind shall be made with respect to (i) any Pre-Tax Catch-up Contributions or (ii) any Pre-Tax Contributions designated by the Member as Catch-up Contributions, even if such amounts are later recharacterized otherwise at a later time.

(f) Automatic Enrollment. If an Eligible Employee is automatically enrolled in the Plan in accordance with Section 3.1 above, such Member shall be deemed to have initially elected to have his Compensation for each pay period reduced by 1% and to have that amount contributed to the Plan as Pre-Tax Contributions on his behalf. These automatic enrollment contributions may be discontinued or changed by the Member in accordance with this Section 5.2.

(g) Automatic Increases. A Member may elect to have an automatic annual increase in the rate of his Pre-Tax Contributions by 1%, 2% or 3% of Compensation, which increase shall be effective as of the first payroll period for which it is administratively practicable, as determined by the Administrative Committee, or as otherwise elected by the Member in accordance with procedures determined by the Administrative Committee. The increase may be discontinued at any time by the Member, or the frequency of the increase may be elected by the Member in accordance with procedures determined by the Administrative Committee, by giving such notice to the Administrative Committee as determined by the Administrative Committee in its sole discretion.

5.3 Roth Elective Deferral Contributions

Roth Elective Deferral Contributions may be made to the Plan as follows:

(a) Percentage for Roth Elective Deferral Contributions. Subject to the limitations set forth in the Plan, each Member may elect to make aggregate Roth Elective Deferral Contributions on his own behalf in whole percentages from 1% to 75% of the Member's Compensation for each payroll period, beginning with the first paycheck paid on or after the date the Member commences participation in accordance with Article III. Such contributions by a Member shall be credited to the Member's Roth Elective Deferral Account. All such contributions shall be made in accordance with rules established by the Administrative Committee.

(b) Included in Taxable Income. A Roth Elective Deferral is an elective deferral that is designated irrevocably by the Member at the time of the cash or deferred election as a Roth Elective Deferral Contribution. Roth Elective Deferrals are treated by the Participating Company as includible in the Member's income at the time the Member would have received that amount in cash if the Member had not made a cash or deferred election. Contributions

and withdrawals of Roth Elective Deferrals will be credited and debited to the Roth Elective Deferral Account maintained for each Member. The Plan will maintain a record of the amount of Roth Elective Deferrals in each Member's Roth Elective Deferral Account. Gains, losses, and other credits or charges must be separately allocated on a reasonable and consistent basis to each Member's Roth Elective Deferral Account and the Member's other Accounts under the Plan. No contributions other than Roth Elective Deferral Contributions and properly attributable earnings will be credited to each Member's Roth Elective Deferral Account.

(c) Status of Roth Elective Deferral Contributions. To make Roth Elective Deferral Contributions under this Section, the Sponsoring Company will reduce the Member's Compensation in the amount authorized by the Member and make a contribution to the Trustee equal to such reduction as of the earliest date in which such amount can reasonably be segregated from the Participating Company's general assets; provided, however, that such contribution shall be made no later than the fifteenth business day of the month following the date on which such amount would otherwise have been payable to the Member in cash, or as of such earlier or later date (in the case of any available extensions of time) as may be required or permitted by regulations issued pursuant to ERISA. Roth Elective Deferral Contributions constitute Company contributions under the Plan and unless otherwise noted are treated as elective contributions under Section 401(k) of the Code.

(d) 6-Month Suspension Due to Hardship Withdrawal. Notwithstanding the foregoing, a Member who withdraws any portion of the amount previously credited to his Accounts pursuant to Section 10.3 may not make Roth Elective Deferral Contributions until the expiration of six

months from the date on which the withdrawal became effective.

(e) General Limitations on Roth Elective Deferral Contributions. If any Pre-Tax Contributions are distributed in accordance with Section 5.2(d) and Article VIII, such distribution shall first be made from Roth Elective Deferral Contributions and then Pre-Tax Contributions, or in such other order as may be determined by the Administrative Committee from time to time.

(f) Roth Catch-up Contributions. All Members who have attained age 50 before the close of a calendar year shall be eligible to make Roth Catch-up Contributions for such calendar year in accordance with, and subject to the limitations of, Section 414(v) of the Code. Such amounts are in addition to the Roth Elective Deferral Contributions and/or Pre-Tax Contributions otherwise permitted. Such Roth Catch-up Contributions shall not be taken into account for purposes of the provisions of the Plan implementing the required limitations of Section 402(g) and 415 of the Code. The Plan shall not be treated as failing to satisfy the provisions of the Plan implementing the

requirements of Sections 401(k)(3), 401(k)(11), 401(k)(12), 410(b), or 416 of the Code, as applicable, by reason of the making of such Roth Catch-up Contributions. Notwithstanding any other provision of the Plan to the contrary, no Company Match Contributions of any kind shall be made with respect to (i) any Roth Catch-up Contributions or (ii) any Roth Elective Deferral Contributions designated by the Member as Roth Catch-up Contributions, even if such amounts are recharacterized otherwise at a later time. Notwithstanding the foregoing, this paragraph (f) shall be applied in conjunction with Section 5.2(e), and the sum of a Member's Pre-Tax Catch-up Contributions and Roth Catch-up Contributions for any Plan Year shall not exceed the "applicable dollar amount" limit set forth in Section 414(v)(2) of the Code.

5.4 Limitation on Percentage

Notwithstanding the provisions of Section 5.1 and 5.2, a Member's After-Tax Contributions plus Pre-Tax Contributions (including Roth Elective Deferral Contributions) for any payroll period shall not exceed 75% of such Member's Compensation during the payroll period.

5.5 Change, Suspension or Resumption of Contributions

Subject to the provisions of this Article V, a Member may elect to change, suspend or resume the rate of After-Tax Contributions or Pre-Tax Contributions (including Roth Elective Deferral Contributions), effective as of the first paycheck paid during the following calendar month or at any other time that the Administrative Committee may prescribe; provided that the Member has filed an election in such form and manner and at such time as the Administrative Committee may from time to time prescribe. For purposes of this Section 5.5, the following shall not be deemed a change in a Member's rate of After-Tax Contributions or Pre-Tax Contributions: (i) a Member's initial election of After-Tax Contributions or Pre-Tax Contributions under Sections 5.1, 5.2 or 5.3 of the Plan, or (ii) imposition of the limits of Article VIII.

5.6 Rollover Contributions

(a) An Eligible Employee, including an Eligible Employee on a leave of absence, who has received a distribution from a plan which meets the requirements of Section 401(a) of the Code or who has received a distribution from an individual retirement arrangement which meets the applicable requirements of Section 408(a) or (b) of the Code and Treasury Regulations may, in accordance with procedures approved by the Administrative Committee, transfer the distribution received from the other plan or individual retirement arrangement to the Trust; provided that the distribution is eligible for rollover treatment and exclusion from the gross income of the Employee in accordance with the Code. Notwithstanding the foregoing, a distribution from this Plan or any other employee benefit plan maintained by the Company may not be rolled over into

this Plan. In addition, the Plan will accept a rollover from an annuity contract described in Section 403(b) of the Code (excluding after-tax employee contributions), and an eligible plan under Section 457(b) of the Code 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; provided that the distribution is eligible for rollover treatment in accordance with the Code.

(b) The Administrative Committee shall develop such procedures, and may require such information from an Employee desiring to make such a transfer, as it deems necessary or desirable to determine that the proposed transfer will meet the requirements of this Section. Upon approval by the Administrative Committee, the amount transferred shall be deposited in the Trust and shall be credited to the Rollover Account. A Member shall be 100% vested in his Rollover Account at all times.

(c) Notwithstanding the above, the Plan will accept a direct rollover from another Roth elective deferral account under an applicable retirement plan described in Section 402A(e)(1) of the Code only to the extent the rollover is permitted under the rules of Section 402(c) of the Code. Any such Roth rollover shall be allocated to the appropriate Roth subaccount in the Member's Rollover Account.

5.7 Restrictions on Contributions by Highly Compensated Employees

Notwithstanding anything herein to the contrary, the Administrative Committee may impose at any time during a Plan Year deferral limits lower than the various limits otherwise provided in this Article V on any or all Members who are Highly Compensated Employees for that Plan Year. The Administrative Committee shall establish a procedure for determining Members who are expected to be Highly Compensated Employees for purposes of this Section 5.7 and such procedure may be changed at any time to assist the Plan in complying with non-discrimination requirements. The Administrative Committee shall establish a process to notify affected Members of the applicable contribution limitations, but the limitations may be applied to any Members regardless of whether they have received prior notification.

ARTICLE VI

COMPANY MATCH CONTRIBUTIONS

6.1 Company Match Contributions

Company Match Contributions shall be made to the Plan as follows:

(a) Amount. Subject to the limitations of Article VIII, for each Plan Year beginning on and after the Restatement Date, the Company may make a Company Match Contribution to the Plan, which, when added to any Forfeitures described in Section 9.3(b), is equal to 50% of the first 6% of Compensation contributed in the form of After-Tax Contributions, Pre-Tax Contributions or Roth Elective Deferral Contributions made for the Plan Year by each eligible Member. Catch-up Contributions and Roth Catch-up Contributions are ineligible for Company Match Contributions.

(b) Eligibility. The Company Match Contributions shall be credited to each Member who was employed by the Company on the last day of the Plan Year. This requirement will be waived for Members who have incurred (i) a Termination of Service during the Plan Year on account of death, Disability, or attainment of Early or Normal Retirement Age, (ii) an involuntary Termination of Service due to a reduction in force, contract loss, or contract completion or (iii) a voluntary Termination of Service due to participation in an approved voluntary severance program offered by the Company.

(c) Allocation. The Company Match Contributions shall be allocated to the Company Match Account of each eligible Member in an amount equal to 50% of the first 6% of Compensation contributed by the Member in the form of After-Tax Contributions, Pre-Tax Contributions or Roth Elective Deferral Contributions for the Plan Year.

(d) Timing. The Company shall pay to the Trustee the Company Match Contribution as soon as practicable after the end of the Plan Year and in any event within the time prescribed by law, including extensions of time, for the filing for the Company's federal income tax return for the Company's taxable year ending with or within the Plan Year to which the contribution relates (but no later than 12 months after the end of the Plan Year).

(e) Funding. The Company shall fund the Company Matching Contribution in cash. Notwithstanding the foregoing, in the case of Company Match Contributions that will be automatically invested in the Common Stock Fund in accordance with Section 7.3, the Company may contribute Common Stock in lieu of cash.

ARTICLE VII

INVESTMENT OF FUNDS

7.1 Plan Assets

The Company has entered into one or more Trust Agreements providing for the establishment of a Trust to hold the assets of the Plan for use in providing the benefits of the Plan and paying any expenses of the Plan not paid directly by the Participating Companies. All contributions shall be paid over to the Trustee and held pursuant to the provisions of the Plan and the Trust Agreement. A Member's interest in the Trust Fund shall be reflected in his Accounts. Notwithstanding the foregoing, the Trust Fund shall be treated as a single trust for purposes of investment and administration, and nothing contained herein shall require the physical segregation of assets for any Account.

7.2 Funds

The Trust Fund shall be invested by the Trustee in the Funds designated by the Investment Committee, including but not limited to the following:

(a) A Common Stock Fund consisting exclusively of Shares, except for cash or cash equivalent investments (which may include government securities, a money market or such investment selected by the Investment Committee) held (i) for the limited purpose of making Plan distributions to Members and beneficiaries, (ii) pending the investment of contributions or other cash receipts in Shares, (iii) for purposes of paying, under the terms described in the Plan or Trust Agreement, fees and expenses incurred with respect to the Plan or Trust and not paid for by the Sponsoring Company or Participating Companies or (iv) in the form of de minimis cash balances. Unless the Trust Agreement provides otherwise, all purchases and sales between the Company and the Trustee shall be made based on the closing share price, as determined on the New York Stock Exchange ("NYSE") on the date of the sale or purchase, of the Shares.

(b) Investment Funds, including mutual funds, collective investment trusts or other collective vehicles, and separately managed accounts established, selected or changed by the Investment Committee from time to time.

7.3 Allocation of Contributions to Funds

Subject to all provisions of law and effective as of a date or dates determined by the Administrative Committee, a Member's After-Tax Contributions, Pre-Tax Contributions, Company Match Contributions and contributions to Rollover Accounts shall be invested in the Investment Funds or Common Stock Fund in multiples of 1% (or such other amount determined by the Administrative Committee), as elected by the Member in accordance with Administrative Committee procedures or as subsequently changed in accordance with Section

7.4. In the event no permissible Member election has been made, including for those Members automatically enrolled in the Plan pursuant to Section 3.1, the Member shall be deemed to have elected that 100% of his contributions shall be invested in the default investment selected by the Investment Committee in accordance with Section 404(c)(5) of ERISA and the regulations and guidance issued thereunder. Notwithstanding the foregoing, for Plan Years beginning on and after the Restatement Date, 50% of the Company Match Contribution made for such Plan Year shall be automatically invested in the Company Stock Fund. Members may immediately transfer any or all of their portions of any such contribution out of the Common Stock Fund in accordance with Section 7.5.

7.4 Change in Investment Options

A Member may elect to change his investment election for future After-Tax Contributions and Pre-Tax Contributions and the 50% of his Company Match Contribution not automatically invested in the Common Stock Fund on any Valuation Date or at any other times as the Administrative Committee may prescribe, by filing such election in such form and manner and at such time as the Administrative Committee may from time to time prescribe, which may include telephonic or electronic instructions. The Administrative Committee may provide for any additional rules (including limits or restrictions) on investment options changes generally, including new investments in the Common Stock Fund.

7.5 Transfers Between Funds

A Member may elect to transfer all or a portion (in multiples of 1% (or such other amount determined by the Administrative Committee)) of his Accounts among the Investment Funds and the Common Stock Fund. The Administrative or Investment Committee, as applicable, may adopt alternative or additional limitations regarding Investment Fund and Common Stock Fund transfers. A Member may make any permitted transfer between Investment Funds as of any Valuation Date by filing such election in such form and manner and at such time as the Administrative Committee may from time to time prescribe, which may include telephonic or electronic instructions.

7.6 Investment Diversification

As long as the Plan is considered an "applicable defined contribution plan" under Section 401(a)(35) of the Code, the Plan shall continue to comply with the requirements of Section 401(a)(35) of the Code and the regulations and other guidance issued thereunder.

7.7 Legal Limitation

Neither the Administrative Committee, Investment Committee nor the Board of Directors shall be required to engage in any transaction, including, without limitation, directing the purchase or sale of Shares, which it determines in its sole discretion might tend to subject itself, its members, the Plan, any Company, or any Member to liability under federal or state laws.

7.8 Valuations

The Trustee shall value each Fund described in Article VII at fair market value as of the close of business on each Valuation Date. In making such valuation, the Trustee shall deduct all charges, expenses and other liabilities, if any, contingent or otherwise, then chargeable against each such Fund, in order to give effect to income realized and expenses paid or incurred, losses sustained and unrealized and expenses paid or incurred, losses sustained and unrealized gains or losses constituting appreciation or depreciation in the value of Trust investments in each such Fund since the last previous valuation. In valuing the assets of the Trust Fund, if the shares are readily tradable on an established securities market, the value of the Shares shall be the fair market value of such stock on such market.

7.9 Adjustment of Members' Accounts in the Common Stock Fund

The value of a Member's Accounts invested in the Common Stock Fund as of any Valuation Date shall equal the sum of:

(a) The aggregate value (as determined under Section 7.8) of all Shares allocated to such Member's Accounts as of such Valuation Date;

(b) The aggregate value of dividends, if any, received as of such Valuation Date on Shares allocated to such Member's Accounts; and

(c) Any Shares received by the Trustee as a result of a stock split, dividend, conversion, or as a result of a reorganization or other recapitalization of the Sponsoring Company shall be allocated as of the day on which the Shares received by the Trustee in the same manner as the Shares to which they are attributable are then allocated.

7.10 Accounts of Members Transferred to an Affiliated Company

If a Member is transferred to an Affiliated Company which is not a Participating Company, the amount credited to his Account shall continue to share in the earnings or losses of each Fund for which such Member has an Account(s) and such Member's rights and obligations with respect to his Account shall continue to be governed by the provisions of the Plan and Trust.

ARTICLE VIII

LEGAL LIMITS ON CONTRIBUTIONS AND ALLOCATIONS

8.1 Section 401(m) Limitations on After-Tax Contributions and Company Match Contributions

(a) The Administrative Committee will estimate, as soon as practical, before the close of the Plan Year and at such other times as the Administrative Committee in its discretion determines, the extent, if any, to which After-Tax Contributions and/or Company Match Contributions may not be available to any Member or class of Members under Section 401(m) of the Code. Solely for purposes of this Section 8.1, allocations of forfeitures to Company Match Accounts, if any, shall be treated as Company Match Contributions. In accordance with any such estimate, the Administrative Committee may modify the limits in Section 5.1(a) and/or percentage in Section 6.1 or set initial or interim limits, for After-Tax Contributions and/or Company Match Contributions relating to any Member or class of Members. These rules may include provisions authorizing the suspension or reduction of After-Tax Contributions above a specified dollar amount or percentage of Compensation. After determining the amount of excess Pre-Tax Contributions, if any, under Section 8.2(a) and (b), the Sponsoring Company shall determine the aggregate contribution percentage under (b) below.

(b) For each Plan Year, a contribution percentage will be determined for each Employee who is a Member or who is eligible to become a Member equal to the ratio of the total amount of the Employee's After-Tax Contributions allocated under Section 5.1 for the Plan Year and Company Match Contributions (and any Pre-Tax Contributions of the Employee redesignated as After-Tax Contributions under Sections 5.2(d) and 8.2(e) in the Plan Year in which such excess Pre-Tax Contributions would be included in the gross income of the Employee) divided by the Employee's Statutory Compensation in the Plan Year. Except as provided otherwise by the Administrative Committee, all Pre-Tax Contributions shall be treated under the preceding sentence as After-Tax Contributions to the extent permitted by Treasury Regulations. For the purpose of this paragraph, an After-Tax Contribution shall be taken into account only if it is paid to the Trust within the applicable Plan Year (or withheld by the Company within the Plan Year and transmitted to the Plan within a reasonable time after the Plan Year).

(c) For purposes of this Section 8.1, an Employee's Statutory Compensation taken into account for this purpose shall be limited to Statutory Compensation received during the Plan Year while the Employee is a Member.

(d) With respect to Employees who are Members or who are eligible to become Members, the average of the contribution percentages for Highly Compensated

Employees ("High Average") when compared with the average of the contribution percentages for non-Highly Compensated Employees ("Low Average") must meet one of the following requirements:

(1) The High Average is no greater than 1.25 times the Low Average; or

(2) The High Average is no greater than two times the Low Average, and the High Average is no greater than the Low Average plus two percentage points.

For the purposes of this Section 8.1, the Plan shall use the current year testing method.

(e) If, at the end of a Plan Year, the contribution percentage for any Plan Year for Highly Compensated Employees exceeds the limits established in (d), then the Administrative Committee may elect, at its discretion, to pursue any of the following courses of action or any combination thereof:

(1) Excess After-Tax Contributions and, if the Administrative Committee elects, excess Company Match Contributions for such Plan Year (and the earnings attributable to such excess contributions) shall be distributed to the Highly Compensated Employees within 2-½ months after the end of the Plan Year to the extent feasible and in all events no later than 12 months after the end of the Plan Year. The Company may distribute After-Tax Contributions before distributing any Company Match Contributions, or vice-versa and may distribute (or forfeit pursuant to clause (2) or (3) below) Forfeitures allocated to Company Match Accounts prior to distributing amounts allocated to any Company Match Account.

(2) Excess Company Match Contributions (and any earnings attributable thereto) attributable to excess Pre-Tax Contributions under Section 8.2 or 8.3 or attributable to excess After-Tax Contributions, may be forfeited.

(3) Company Match Contributions (and any earnings attributable thereto) that are not vested may be forfeited.

(4) Notwithstanding the foregoing, the condition in the next sentence must be met if there are Company Match Contributions (and Forfeitures) allocated to a Member which are attributable to excess Pre-Tax Contributions under Sections 8.2 or 8.3 or attributable to excess After-Tax Contributions. In such case, Company Match Contributions remaining in the Plan allocated to the Member after satisfying this Section cannot exceed the amount which may be allocated under Section 6.1 when taking into account only those Pre-Tax Contributions

and After-Tax Contributions remaining in the Plan after satisfying Sections 8.1, 8.2 and 8.3. Any such excess Company Match Contributions (and earnings attributable thereto) must be forfeited or returned pursuant to clauses (1), (2) or (3) above.

(f) Excess Company Match Contributions and/or After-Tax Contributions shall be determined by the Administrative Committee as follows. The Administrative Committee shall calculate a tentative reduction amount to the Company Match Contributions and/or After-Tax Contributions made with respect to the Highly Compensated Employee(s) with the highest contribution percentage equal to the amount which, if it were actually reduced, would enable the Plan to meet the limits in (d) above, or to cause the contribution percentage of such Highly Compensated Employee(s) to equal the actual contribution percentage of the Highly Compensated Employee(s) with the next-

highest contribution percentage, and the process shall be repeated until the limits in (d) above are satisfied. The aggregate amount of the tentative reduction amounts in the preceding sentence shall constitute "Refundable Contributions". To the extent (e)(1)-(3) above applies, the entire aggregate amount of the Refundable Contributions shall be refunded (or forfeited) to Highly Compensated Employees. The amount to be refunded to (or forfeited with respect to) each Highly Compensated Employee (which shall constitute his excess Company Match Contributions and/or After-Tax Contributions) shall be determined as follows: (i) the Company Match Contributions and/or After-Tax Contributions made with respect to the Highly Compensated Employee(s) with the highest dollar amount of Company Match Contributions and/or After-Tax Contributions shall be refunded to the extent that there are Refundable Contributions or to the extent necessary to cause the dollar amount of Company Match Contributions and/or After-Tax Contributions of such Highly Compensated Employee(s) to equal the dollar amount of Company Match Contributions and/or After-Tax Contributions made with respect to the Highly Compensated Employee(s) with the next-highest Company Match Contributions and/or After-Tax Contributions, and (ii) the process in the foregoing clause shall be repeated until the total amount of Company Match Contributions and/or After-Tax Contributions refunded equals the total amount of Refundable Contributions.

(g) The earnings attributable to excess contributions will be determined in accordance with Treasury Regulations using the safe harbor method of allocating gap period income. Neither the Administrative Committee nor any Participating Company will be liable to any Member (or to his Beneficiary, if applicable) for any losses caused by inaccurately estimating or calculating the amount of any Member's excess contributions and earnings attributable to the contributions.

(h) In the discretion of the Administrative Committee the tests described in this Section may be applied by aggregating the Plan with any other defined contribution plans permitted under the Code.

8.2 Section 401(k) Limitations on Pre-Tax Contributions

(a) The Sponsoring Company will estimate, as soon as practical before the close of the Plan Year and at such other times as the Sponsoring Company in its discretion determines, the extent, if any, to which deferral treatment for Pre-Tax Contributions under Section 401(k) of the Code may not be available to any Member or class of Members. In accordance with any such estimate, the Sponsoring Company may modify the limits in Section 5.2(a) or set initial or interim limits, for Pre-Tax Contributions relating to any Member or class of Members. These rules may include provisions authorizing the suspension or reduction of Pre-Tax Contributions above a specified dollar amount or percentage of Compensation.

(b) For each Plan Year, an actual deferral percentage will be determined for each Employee who is a Member or who is eligible to become a Member equal to the ratio of the total amount of the Employee's Pre-Tax Contributions allocated under Section 5.2 for the Plan Year divided by the Employee's Statutory Compensation in the Plan Year.

(c) For purposes of this Section 8.2, an Employee's Statutory Compensation taken into account for this purpose shall be limited to Statutory Compensation received during the Plan Year while the Employee is a Member.

(d) With respect to Employees who are Members or who are eligible to become Members, the average of the actual deferral percentages for Highly Compensated Employees ("High Average") when compared with the average of the actual deferral percentages for non-Highly Compensated Employees ("Low Average") must meet one of the following requirements:

(1) The High Average is no greater than 1.25 times the Low Average; or

(2) The High Average is no greater than two times the Low Average, and the High Average is no greater than the Low Average plus two percentage points.

For the purposes of this Section 8.2, the Plan shall use the current year ACP testing method

(e) If, at the end of a Plan Year, a Member or class of Members has excess Pre-Tax Contributions, then the Sponsoring Company may elect, at its discretion, to pursue any of the following courses of action or any combination thereof:

(1) Within 2-½ months after the end of the Plan Year, excess Pre-Tax Contributions for a Plan Year may be redesignated as After-Tax Contributions and accounted for separately. Excess Pre-Tax Contributions, however, may not be redesignated as After-Tax Contributions with respect to a Highly Compensated Employee to any extent that such redesignated After-Tax Contributions would exceed the limits of Section 5.1(a) when combined with the After-Tax Contributions of that Employee under Section 5.1(a) for the Plan Year. Adjustments to withhold any federal, state, or local taxes due on such amounts may be made by the Participating Company against Compensation yet to be paid to the Member during that taxable year.

(2) Excess Pre-Tax Contributions (determined in accordance with Section 8.2(f)), and any earnings attributable thereto, may be returned to the Participating Company employing the Member, solely for the purpose of enabling the Company to withhold any federal, state, or local taxes due on such amounts. The Participating Company will pay all remaining amounts to the Member within the 2-½ month period following the close of the Plan Year to which the excess Pre-Tax Contributions relate to the extent feasible, but in all events no later than 12 months after the close of such Plan Year.

(3) The Participating Company, in its discretion, may make "Qualified Non-Elective Contributions" (as provided for in applicable Treasury Regulations) to the Accounts of all Members, or only those Members who are non-Highly Compensated Employees, by using a ratio method where each Member receives an amount in a ratio represented by his Compensation for the Plan Year as it bears to the total compensation of all such Members for such Plan Year. Notwithstanding the foregoing, the Participating

Company, in its discretion, may make Qualified Non-Elective Contributions to the Account of some or all Members in any form and manner permitted by applicable Treasury Regulations. Qualified Non-Elective Contributions cannot be taken into account for a Plan Year for a non-Highly Compensated Employee to the extent such contributions exceed the product of that non-Highly Compensated Employee's Compensation and the greater of 5% or two times the Plan's representative contribution rate.

(f) The amount of the excess Pre-Tax Contributions to be returned to Highly Compensated Employees will be determined by the Sponsoring Company in accordance with the procedures described in Section 8.1(f). The rules described in Section 8.1(g) and 8.1(h) shall also apply for purposes of this Section 8.2.

(g) If the Sponsoring Company determines that an amount to be deferred pursuant to the election provided in Section 5.2(a) would cause Company contributions under this and any other tax-qualified retirement plan maintained by any Company to exceed the applicable deduction limitations contained in Section 404 of the Code, or to exceed the maximum Annual Addition determined in accordance with Section 8.4, the Sponsoring Company may, to the extent permitted by the Code, treat such amount in accordance with the rules in Section 8.2(e) hereof.

8.3 Section 402(g) Limitations on Pre-Tax Contributions

(a) The aggregate Pre-Tax Contributions (other than Catch-up Contributions) made on behalf of any Member shall not exceed the limitation under Section 402(g)(1) of the Code for the taxable year of the Member as adjusted annually under Section 402(g)(5) of the Code, and shall be effective as of January 1 of each calendar year.

(b) In the event that the dollar limitation provided for in Section 8.3(a) is exceeded, the Member is deemed to request a distribution of the excess amount by the first March 1 following the close of the Member's taxable year, and the Sponsoring Company shall distribute such excess amount, and any income allocable to such amount, to the Member by April 15th. In determining the excess amount distributable with respect to a Member's taxable year, excess Pre-Tax Contributions previously distributed for the Plan Year beginning in such taxable year shall reduce the amount otherwise distributable under this Paragraph (b). If Pre-Tax Contributions need to be distributed, Roth Elective Deferral Contributions shall be distributed first, then Pre-Tax Contributions, or in such other order as determined by the Administrative Committee from time to time.

(c) In the event that a Member is also a participant in (i) another qualified cash or deferred arrangement as defined in Section 401(k) of the Code, (i) a simplified employee pension, as defined in Section 402(g)(3) of the Code, made under such other arrangement(s) and (iii) this Plan, cumulatively exceed the dollar limit under Section 8.3(a) for such Member's taxable year, the Member may, not later than March 1 following the close of his taxable year, notify the Administrative Committee in writing of such excess and request that the Pre-Tax Contributions made on his behalf under this Plan be reduced by an amount specified by the Member. The Sponsoring Company may then determine to distribute such excess in the same manner as provided in this Section 8.3.

8.4 Limitation on Annual Additions

Notwithstanding any other provision of the Plan to the contrary, the Annual Additions to all of the Accounts of a Member shall not exceed the limitations set forth in Appendix B attached hereto.

ARTICLE IX

VESTING

9.1 Full Vesting upon Retirement at 65, Death or Disability

A Member who is an Employee of the Company or an Affiliate at the time he attains age 65, dies or incurs a Termination of Service on account of Disability shall be fully vested in his Accounts on such date.

9.2 Vesting at Termination of Service

If a Member incurs a Termination of Service but is not entitled to full vesting in accordance with Section 9.1 above, such Member shall be entitled to receive a benefit equal to the Vested Interest in his Accounts. The Vested Interest in his Accounts shall be determined in accordance with the following rules:

(a) All Members with an Hour of Service on or after the Restatement Date will be vested according to the following schedule:

Number of Years of Vesting Service	Vested Interest
0	0%
1	33%
2	67%
3	100%

(b) For purposes of calculating a Member's Vested Interest on the Restatement Date, a Member who is an active Employee on the Restatement Date shall be credited with an additional "Year of Vesting Service" (*i.e.*, one more "Year of Vesting Service" than he otherwise would have accrued as of the Restatement Date under the terms of the Plan).

(c) Different schedules apply for those who incurred a Termination of Service prior to the Restatement Date; said schedules appear in the restatements effective October 1, 2000 and January 1, 2011.

(d) A Member who dies while performing qualified military service (as defined in Section 414(u) of the Code) shall be fully vested in his Accounts on the date of his death.

9.3 Forfeiture of Non-Vested Amounts

(a) That portion of a Member's Accounts that is not vested upon his Termination of Service shall be forfeited at the time such Member receives a distribution or

as of the end of the Plan Year in which such Member incurs five consecutive One-Year Breaks in Service, whichever occurs first, or such other time as determined by the Administrative Committee in a uniform and nondiscriminatory manner and as permitted under the Code and ERISA.

(b) Forfeitures of Company Match Accounts shall be used to pay proper expenses of the Plan or Trust or to reduce the Company Match Contributions in accordance with uniform rules adopted by the Administrative Committee.

(c) If a Member who receives a distribution of less than 100% of his Account is rehired, such Member may repay (within five years following his date of rehire) the amount of distribution from his Account received by him provided he has not incurred five consecutive One-Year Breaks in Service after the distribution of his Account. As of the date of such repayment, his Account will be reinstated (in cash) with amounts forfeited (unadjusted for any increase or decrease in the value of Trust assets subsequent to the last day of the Plan Year in which the Forfeiture occurred) pursuant to Section 9.3(a), plus the amount of his repayment. Such reinstatement shall be made with Forfeitures occurring during the Plan Year. If Forfeitures are insufficient to make such reinstatement, a special Participating Company contribution shall be made to provide such reinstatement. In the event a Member is rehired after incurring five consecutive One-Year Breaks in Service, or if he elects not to repay the amount of any prior distribution before incurring five consecutive One-Year Breaks in Service, his Years of Vesting Service after his date of rehire shall not be taken into account in determining the Vested Interest his Account that accrued prior to his Termination of Service.

(d) If the value of a Member's Accounts on his Termination of Service date is zero, the Member shall be deemed to have received a distribution of such Accounts.

ARTICLE X

WITHDRAWALS PRIOR TO TERMINATION OF EMPLOYMENT

10.1 Withdrawals Prior to Age 59-1/2

(a) Subject to subsection (b), a Member may elect as of any Valuation Date to withdraw all or any part of the value (as of such Valuation Date) of the vested Accounts set forth below by filing such election in such form and manner and at such time (prior to the Valuation Date as of which such withdrawal is to be effective) as the Administrative Committee may from time to time prescribe. Payment of a withdrawal under this Section 10.1 shall be withdrawn from a Member's Account in the following order or such other order determined by the Administrative Committee from time to time and communicated to Members:

(1) From the Member's After-Tax Contributions made by the Member prior to January 1, 1987;

(2) From all other amounts in the Member's After-Tax Account apportioned between contributions and earnings thereon in accordance with the Code and Treasury Regulations promulgated thereunder;

(3) From Rollover Accounts (first, from the After-tax Rollover subaccount, second, from the Pre-Tax Rollover subaccount, and third from the Roth Rollover subaccount);

(4) From the Prior Employer Contributions Account, provided that no amount may be withdrawn from this Account unless the Member has five Years of Vesting Service; and

(5) From the Company Match Account, provided that no amount may be withdrawn from this Account unless the Member has five Years of Vesting Service.

No 2006 Pension Offset Accounts may be withdrawn pursuant to this Section 10.1.

(b) Any election by a Member under this Section 10.1 shall be made in such form and manner and at such time (prior to the Valuation Date as of which such withdrawal is to be effective) as the Administrative Committee may from time to time prescribe. Payment of a withdrawal under this Section 10.1 shall be made in a lump sum in cash, as soon as reasonably practicable after the Valuation Date as of which such withdrawal is effective. That portion of such Member's Accounts not withdrawn pursuant to this Section 10.1 shall remain in the Trust Fund allocated to his Accounts.

(c) A Member is limited to four withdrawals per year under this Section 10.1.

10.2 59-½ Withdrawals

(a) A Member who has attained 59-½ may elect as of any Valuation Date to withdraw all or any part of the Vested Interest in his Accounts as of such Valuation Date. Distributions shall be made from Accounts in the order set forth in Section 10.1(a) (subject to limitations in Section 10.1), and then from the remainder of the Accounts. In the case of Pre-Tax Accounts and Roth Elective Deferral Accounts, withdrawals shall be first withdrawn as follows: first from Roth Catch-Up Contributions, then from the Roth Elective Deferral Account, then from Pre-Tax Contributions contributed as Catch-Up Contributions, then from the from the Pre-Tax Account, then from the After-Tax Account, and finally the Company Match Account (or in such order as may otherwise be determined by the Administrative Committee from time to time and communicated to Members). Subject to the third sentence of this Section 10.2(a), the 2006 Pension Offset Accounts will have the last priority for withdrawal: first the 2006 Pension Offset After-Tax Account, then from the 2006 Pension Offset Pre-Tax Account and finally from the 2006 Pension Offset Company Match Account (or in such order as may otherwise be determined by the Administrative Committee from time to time and communicated to Members).

(b) Any election by a Member under this Section 10.2 shall be made in such form and manner and at such time (prior to the Valuation Date as of which such withdrawal is to be effective) as the Administrative Committee may from time to time prescribe. Payment of a withdrawal under this Section 10.2 shall be made in a lump sum in cash, as soon as reasonably practicable after the Valuation Date as of which such withdrawal is effective. That portion of such Member's Accounts not withdrawn pursuant to this Section 10.2 shall remain in the Trust Fund allocated to his Accounts.

(c) For purposes of this Section 10.2, a Member shall be deemed to have attained age 59 ½ on the Valuation Date of the sixth calendar month following the month in which occurs his 59th birthday.

(d) A Member is limited to four withdrawals per year under this Section 10.2.

10.3 Hardship Withdrawal

(a) A Member may apply for a withdrawal on account of hardship (as hereinafter defined in this Section 10.3) of all or a part of the value of his vested Accounts. Such a withdrawal shall be made by filing such application in such form and manner and at such time as the Administrative Committee may from time to time prescribe. An application for a hardship withdrawal under this Section 10.3 may be submitted only by a Member who (i) has no balance in his

Accounts or is withdrawing the entire amount which he is eligible to withdraw under the provisions of Section 10.1 and 10.2 in conjunction with his application for a hardship withdrawal and (ii) has applied for and received all loans available to such Member under Section 10.4. That portion of such Member's Accounts not withdrawn pursuant to this Section 10.3 shall remain in the Trust Fund allocated to his Accounts. Distributions may be withdrawn in the order set forth in Section 10.2(a), or such other order as otherwise determined by the Administrative Committee from time to time and communicated to Members.

(b) For purposes of this Section 10.3, hardship shall be determined in the sole discretion and judgment of the Administrative Committee in a uniform and nondiscriminatory manner and shall be deemed to exist only in the case of immediate and heavy financial needs of the Member. In no event shall an amount withdrawn under this Section 10.3 exceed an amount required to meet the immediate financial need created by the hardship (including taxes or penalties reasonably anticipated from the distribution) and not reasonably available (determined in the sole discretion of the Administrative Committee) from other resources of the Member. For purposes of this Section 10.3, "immediate and heavy financial needs" shall include:

(1) uninsured medical expenses as described in Section 213(d) of the Code, previously incurred by the Member, his designated Beneficiary, a member of the Member's immediate family or household or another dependent or necessary to obtain such medical care;

(2) purchase (excluding mortgage payments) of a principal residence for the Member;

(3) payment of tuition and related educational fees and room and board expenses, for the next twelve months of post-secondary education for the Member, his designated Beneficiary, his spouse or children;

(4) payments of amounts necessary to prevent the eviction of the Member from his principal residence or foreclosure on the mortgage of such principal residence;

(5) payments for burial or funeral expenses for the Member's deceased parent, his designated Beneficiary, Spouse, children or dependents (as defined in Section 152 of the Code, without regard to Section 152(d)(1)(B) of the Code;

(6) expenses for the repair of damage to the Member's principal residence that would qualify for the casualty deduction under Section 165 of the Code, determined without regard to whether the loss exceeds 10% of adjusted gross income; and

(7) such other expenses that may be included by the Commissioner of Internal Revenue.

If an event or circumstance described in Section 10.3(b)(1), (3), or (5) would constitute an immediate and heavy financial need if incurred by the Member's Spouse or dependent(s) (as defined in Section 152 of the Code), then such event or circumstance will also constitute an immediate and heavy financial need if incurred by a designated Beneficiary of the Member (other than his Spouse or dependent(s)).

Any Member who is granted a hardship withdrawal under this Section 10.3 will be prohibited from making Salary Reduction Contributions to the Plan, and all other Plans maintained by the Sponsoring Company, for a period of at least six (6) months after receipt of the hardship distribution. The Administrative Committee shall grant its consent to a withdrawal under this Section 10.3 only if the Member represents (in writing) that the withdrawal is needed for immediate and heavy financial obligations of the Member, unless the Administrative Committee has actual knowledge to the contrary, that the need cannot be relieved through:

(1) reimbursement or compensation by insurance or otherwise;

(2) reasonable liquidation of the Member's assets, to the extent such liquidation would not itself cause an immediate and heavy financial need;

(3) cessation of elective contributions or Member contributions under the Plan and all other currently available Plans maintained by the Sponsoring Company;

(4) other distributions or nontaxable (at the time the loan is made) loans under the Plan and all other plans maintained by the Sponsoring Company or by any other employer; or

(5) borrowing from commercial sources on reasonable commercial terms in an amount sufficient to satisfy the need.

For purposes of this Section 10.3, a Member's resources shall be deemed to include those assets of his spouse and minor children that are reasonably available to such Member.

(c) Except as provided otherwise in the following sentence, the withdrawal amount from any of the Pre-Tax Accounts shall not exceed the value of the Member's contributions to that Pre-Tax Account, less previous withdrawals and excluding earnings and appreciation. Notwithstanding the foregoing, any distribution under this Section 10.3 may include earnings and appreciation accrued to the Member's Pre-Tax Account prior to 1989.

(d) Distributions under this Section 10.3 shall be made in a lump sum, in cash, as soon as reasonably practicable after the date on which such withdrawal is approved by the Administrative Committee.

10.4 Loans to Members

(a) Each Member, including those who are on a leave of absence but excluding those who have incurred a Termination from Service, shall have the right, subject to prior approval by the Administrative Committee, to borrow from his Accounts (other than 2006 Pension Offset Accounts), and subject to Section 7.4 of the Plan. Loans shall be taken on a pro rata basis from all eligible Accounts (and within each such Account, on a pro rata basis from each Fund). Application for a loan must be submitted by a Member to the Administrative Committee on such form(s) as the Administrative Committee may require. Approval shall be granted or denied as specified in subsection (b), on the terms specified in subsection (c). For purposes of this Section 10.4, but only to the extent required by Department of Labor Regulations Section 2550.408b-1, the term "Member" shall only include Employees, and any former Employee, Beneficiary or alternate payee under a qualified domestic relations order, as defined in Section 414(p) of the Code, who is a party in interest and has an interest in the Plan that is not contingent.

(b) The Administrative Committee shall grant any loan which meets each of the requirements of paragraphs (1), (2), (3) and (4) below:

(1) The amount of the loan, when added to the outstanding balance of all other loans to the Member from the Plan or any other qualified plan of the Sponsoring Company or any Affiliated Company, shall not exceed the lesser of:

(A) $50,000, reduced by the excess, if any, of a Member's highest outstanding balance of all loans from the Plan or any other qualified plan maintained by the Sponsoring Company or any Affiliated Company during the preceding 12 months over the outstanding balance of such loans on the loan date, or

(B) 50% of the value of the vested balance of the Member's Accounts established as of the Valuation Date preceding the date upon which the loan is made

(2) No more than one loan may be outstanding to a Member at any time.

(3) The loan shall be for at least $1,000.

(4) The Member shall have paid a reasonable application fee in an amount determined by the Administrative Committee.

(c) Each loan granted shall, by its terms, satisfy each of the following additional requirements:

(1) Each loan term must be for no more than 5 years, except that loans which are being used to purchase the principal residence of a Member may have a term of up to 20 years for repayment. In the case of a Member on a leave of absence without pay, if the Member is unable to make repayments, then the Member may, upon written application to and approval by the Administrative Committee, defer repayments for up to 12 months. In this case, interest shall continue to accrue during the deferral period, the term of the loan shall not be extended (unless the original loan term was less than the maximum term) and a new repayment schedule based on the additional accrued interest shall replace the initial repayment schedule on a prospective basis. Only one such deferral may be granted for any loan.

(2) Each loan must require substantially level amortization over the term of the loan, with payments not less frequently than quarterly. Loans shall be in default if all loan payments are not made within the time prescribed by the Administrative Committee, unless the Member is granted 12 months to defer repayments pursuant to subsection (c)(1). Notwithstanding the above, if the Member fails for whatever reason to repay the full amount of the loan, including interest by the time set forth in the note, the Administrative Committee may (i) immediately reduce the value of the Member's vested Accounts (other than the Pre-Tax Accounts) by the amount of the unpaid principal and interest and/or (ii) at such time a distribution is to be made to the Member, reduce such distribution by the amount of the remaining unpaid principal and interest.

(3) Each loan must be adequately secured, with the security to consist of the balance of the Member's Accounts.

(A) In the case of any Member who is an active Employee, automatic payroll deductions shall be required as additional security.

(B) In the case of any Member who is an inactive Employee, ACH payments may be required as additional security.

(C) The amount of the loan shall reduce the amount of the Member's Accounts invested in Funds under Section 7.1 on a pro rata basis.

(4) Each loan shall bear a reasonable fixed rate of interest, which rate shall in no event be less than 1% over the Prime Rate, as published in the

Wall Street Journal, in effect on the first business day of the month in which the loan application is made.

(5) Members must wait a period of 14 calendar days after a loan is repaid in full before becoming eligible to request a new loan.

(d) All loan payments shall be transmitted by the Sponsoring Company to the Trustee as soon as practicable but not later than required under the Code or ERISA. Loans may not be prepaid in part. Any prepayment shall be paid directly to the Trustee in accordance with procedures adopted by the Administrative Committee.

(e) Each loan shall be evidenced by a promissory note executed by the Member and payable in full to the Trustee, not later than the earliest of (1) a fixed maturity date meeting the requirements of subsection (c)(1) above, (2) the Member's death, (3) the termination of the Plan or (4) except for parties in interest, as defined in Section 3(14) of ERISA, the Member's Termination of Service (except as otherwise provided under Section 10.3(h) below). Such promissory note shall evidence such terms as are required by this Section 10.4.

(f) The Administrative Committee shall have the power to modify the above rules or establish any additional rules with respect to loans extended pursuant to this Section. Such rules may be included in a separate document or documents and shall be considered a part of this Plan; provided, each rule and each loan shall be made only in accordance with the regulations and rulings of the Internal Revenue Service and Department of Labor and other applicable state or federal law. The Administrative Committee shall act in its sole discretion to ascertain whether the requirements of such regulations and rulings and this Section 10.4 have been met.

(g) Loan repayments will be suspended under this Plan as permitted under Section 414(u)(4) of the Code.

(h) In the event of a Member's severance of employment with the Company, all remaining principal payments on the loan will be immediately due and payable, unless the terminated Member elects to make regular direct payments on his loan in such manner as approved by the Administrative Committee, until his loan is otherwise required to be paid in full pursuant to this Section 10.4.

10.5 Qualified Reservist Distributions

Notwithstanding anything to the contrary herein, a uniformed services Employee may receive an in-service distribution from his Pre-Tax Account under the Plan without being subject to the 10 percent early withdrawal penalty tax of Section 72(t) of the Code if such distribution is made (i) after September 11, 2001; (ii) the Employee was, by reason of his being a member of a "reserve component" (as defined in 37 U.S.C. § 101), ordered or called

to active duty after September 11, 2001, for either (A) a period in excess of 179 days, or (B) an indefinite period; and (iii) the distribution was or is made during the period (A) beginning on the date of the order or called to active duty, and (B) ending at the close of the active duty period.

10.6 Reservist Severance Distributions

For purposes of receiving a distribution of his Accounts, an Employee may elect to be treated hereunder as having terminated employment with the Sponsoring Company or a Participating Company during any period the individual is performing service in the uniformed services while on active duty for a

period of more than 30 days; provided, however, that individuals who take a distribution pursuant hereto may not make Pre-Tax Contributions (including Roth Elective Deferral Contributions) during the 6-month period beginning on the date of the distribution.

ARTICLE XI

PAYMENT OF BENEFITS

11.1 Manner of Distribution

Subject to the provisions of Section 11.2 and the conditions set forth below, after each Member's Termination from Service, all vested Account balances held for such Member shall be distributed to or for the benefit of the Member, or in case of his death, to or for the benefit of his Beneficiary. A Member's vested Accounts shall be distributed, in accordance with procedures established by the Administrative Committee, by any one or more of the following methods elected by the Member (or, as applicable, the Member's beneficiary or an alternate payee) in accordance with procedures established by the Administrative Committee:

(a) a single lump sum distribution of all or, subject to any frequency or dollar minimums established by the Administrative Committee, a portion of the amount payable; or

(b) periodic installments (monthly, quarterly, semi-annual, or annual) during a period not to exceed the life expectancy of the Member or the joint life expectancy of the Member and his designated Beneficiary determined at the date payments begin, subject to any dollar minimums established by the Administrative Committee.

A Member may make separate elections with respect to (i) his 2006 Pension Offset Accounts and (ii) the remainder of his Accounts. In addition, if the Member elects an immediate lump sum with respect to (i) 2006 Pension Offset Accounts and (ii) the remainder of his Accounts, the Plan may pay such amounts at different times taking into account administrative practices. By way of an example, a Member can roll over his 2006 Pension Offset Accounts and receive the rest of his Accounts in a single lump sum (or defer the remainder of the Accounts).

All amounts shall be distributed to the Member or Beneficiary in cash; provided, however, that the Member may elect to receive the value of his Accounts in the Common Stock Fund in kind in full Shares, except for any fractional Share, which shall be paid in cash.

11.2 Timing of Distributions

Following a Member's Termination from Service, distribution of the balance of a Member's Account shall be made or shall commence as follows:

(a) Account Balances; Consent. Payment of a Member's Account balance (as determined pursuant to Section 11.1) shall be made pursuant to the Member's request for payment and within the time frame established by the Administrative Committee. Notwithstanding any provision of the Plan to the contrary, but subject to applicable Treasury Regulations, a distribution may not

be made to a Member without the Member's consent unless the Member's Account is subject to the mandatory cashout rules described in Section 11.2(b) below. Unless a Member elects to defer distribution of his Account balance the Member's Account balance shall be distributed no later than 60 days after the end of the Plan Year in which occurs the latest of: (i) the Member's attainment of age 65, (ii) the tenth anniversary of the Member's participation in the Plan, and (iii) the Member's Termination from Service. If a Member does not make an affirmative election to receive his Account balance, he shall be deemed to have made an election to defer distribution.

(b) Mandatory Cash-outs. Notwithstanding the foregoing, if the vested portion of a Member's Account eligible for distribution is $1,000 or less, and the Member does not request a distribution within 30 days, the distribution will be made, in the form of a cash lump sum payment, as soon as administratively practicable following termination of employment. If the vested portion of a Member's Account eligible for distribution is greater than $1,000 but less than or equal to the Cash-Out Amount and the Member does not elect to have such distribution paid directly to an eligible retirement plan specified by the Member in a direct rollover or to receive the distribution directly within 60 days, then Administrative Committee will make the distribution in a direct rollover to an individual retirement account designated by the Administrative Committee; provided that any such individual retirement account shall be an individual retirement account described in Section 408 of the Code. If a Member's Account balance under the Plan is automatically rolled over pursuant to the preceding sentence, the individual retirement account may be charged a standard annual fee, which will be charged directly to the Member. For purposes of this Section of the Plan, the value of a Member's non-forfeitable Account balance shall include that portion of the Account balance that is attributable to rollover contributions (and earnings allocable thereto) within the meaning of Sections 402(c), 403(a)(4), 403(b)(8), 408(d)(3)(A)(ii), and 457(e)(16) of the Code. Notwithstanding anything in the foregoing subparagraph (b) to the contrary, amounts attributable to (i) a Member's Roth Elective Deferral Account and (ii) Roth amounts in a Member's Rollover Account subaccount are treated as distributions from a plan separate from the plan containing amounts attributable to all the Member's other Account balances under the Plan when determining whether the total amount of the Member's Account balances under the Plan exceeds $1,000 and/or the Cash-Out Amount for purposes of the mandatory distributions from the Plan.

(c) Required Commencement Date. Distribution of a Member's Account balance shall be made (or installment payments shall commence) by his Required Commencement Date (unless earlier commencement of a Member's benefits is required by applicable Treasury Regulations or other guidance published in the Internal Revenue Bulletin). In accordance with Section 11.8, the Plan shall apply the minimum distribution requirements of Section 401(a)(9) of the Code

in accordance with the final and temporary Treasury Regulations issued thereunder, notwithstanding any provision of the Plan to the contrary.

11.3 Lost Member/Beneficiary

Notwithstanding any other provision of the Plan, in the event the Administrative Committee, after reasonable effort, is unable to locate a Member or Beneficiary to whom a benefit is payable under the Plan, such amount shall not escheat to any State and such benefit shall be forfeited and disposed of as provided in Section 9.3; provided, however, that such benefit shall be reinstated (in an amount equal to the amount forfeited) upon proper claim made by such Member of Beneficiary prior to termination of the Plan. The Administrative Committee may prescribe additional or alternative rules for the treatment of missing Members.

11.4 Limitation on Distribution from Pre-Tax Accounts and Roth Elective Deferral Accounts

In no event shall any distribution of benefits from a Member's Pre-Tax Accounts or Roth Elective Deferral Accounts be made hereunder earlier than upon: (a) termination of employment, death, or disability; (b) termination of the Plan without establishment of a successor plan; (c) the attainment of age 59½; or (d) upon hardship of the Employee. Nor will a distribution be allowed to the extent it would result in a violation of Section 401(k) of the Code.

11.5 Direct Rollovers

(a) Notwithstanding any provision of the Plan to the contrary that would otherwise limit a distributee's election under this Section 11.5, a distributee may elect, at the time and in the manner prescribed by the Administrative Committee, to have any portion of an eligible rollover distribution paid directly to an eligible retirement plan specified by the distributee in a direct rollover.

(b) **Definitions**.

(1) For purposes of this Section 11.5, an eligible rollover distribution is any distribution of all or any portion of the balance to the credit of the distributee, except that an eligible rollover distribution does not include: (i) any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the distributee or the joint lives (or joint life expectancies) of the distributee and the distributee's designated beneficiary, or for a specified period of ten years or more; (ii) any distribution to the extent such distribution is required under Section 401(a)(9) of the Code; (iii) the portion of any distribution that is not includable in gross income (determined without regard to the exclusion for net unrealized appreciation with respect to employer securities); (iv)

hardship withdrawals; or (v) any other type of distribution which the Internal Revenue Service announces (pursuant to regulation, notice or otherwise) is not an eligible rollover distribution. A portion of a distribution shall not fail to be an eligible rollover distribution merely because the portion consists of after-tax employee contributions which are not includible in gross income. However, such portion may be transferred only to an individual retirement account or annuity described in section 408(a) or (b) of the Code, or to a qualified defined contribution plan described in section 401(a) or 403(a) of the Code that agrees to separately account for amounts so transferred, including separately accounting for the portion of such distribution which is includible in gross income and the portion of such distribution which is not so includible.

(2) For purposes of this Section 11.5, an eligible retirement plan is an individual retirement account described in Section 408(a) of the Code, an individual retirement annuity described in Section 408(b) of the Code, an annuity plan described in Section 403(a) of the Code, or a qualified trust described in Section 401(a) of the Code, that accepts the distributee's eligible rollover distribution. An eligible retirement plan shall also mean an annuity contract described in Section 403(b) of the Code and an eligible plan under Section 457(b) of the Code 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 and which agrees to separately account for amounts transferred into such plan from this Plan.

For Members that meet the requirements of Section 408A(c)(3)(B) of the Code, an eligible retirement plan is also a Roth IRA described in Section 408A(b) of the Code.

(3) For purposes of this Section 11.5, a distributee includes an Employee or former Employee. In addition, the Employee's or former Employee's surviving spouse and the Employee's or former Employee's spouse or former spouse who is the alternate payee under a qualified domestic relations order, as defined in Section 414(p) of the Code, are distributees with regard to the interest of the spouse or former spouse. "Distributee" also means a Member's non-spousal Beneficiary for purposes of a direct rollover to an individual retirement account described in Section 408(a) of the Code, or an individual retirement annuity described in Section 408(b) of the Code.

(4) For purposes of this Section 11.5, a direct rollover is a payment by the Plan to the eligible retirement plan specified by the distributee.

(5) Notwithstanding the above, a direct rollover of a distribution from a Roth Elective Deferral Account under the Plan will only be made to another Roth Elective Deferral Account under an applicable retirement plan described in Section 402A(e)(1) of the Code or to a Roth IRA described in Section 408A of the Code, and only to the extent the rollover is permitted under the rules of

Section 402(c) of the Code. Further, the Plan will accept a rollover contribution to a Roth Elective Deferral Account only if it is a direct rollover from another Roth Elective Deferral Account under an applicable retirement plan described in Section 402A(e)(1) of the Code and only to the extent the rollover is permitted under the rules of Section 402(c) of the Code. Eligible rollover distributions from a Member's Roth Elective Deferral Account are taken into account in determining whether the total amount of the Member's Account balances under the Plan exceeds any required minimum amount for purposes of mandatory distributions from the Plan.

11.6 Transfers to Pension Plan

Section 5.8 of the Pension Plan permits a Member, upon termination of employment, to elect a direct rollover of his vested Accounts from this Plan to the Pension Plan, provided that, the amount of such transfer cannot exceed the Member's "Offset Account balance" as determined under the Pension Plan. A 2006 Pension Offset Account was established for each Pension Member who had not reached his Offset Date as defined in the Pension Plan. A Pension Member's 2006 Pension Offset Account will be credited with investment gains and losses, but, except as described below, no contributions will be allocated to the Account. Upon termination of employment after December 31, 2006, a Pension Member may elect a direct rollover of vested amounts to the Pension Plan. To the extent that less than 100% of an Account is taken for the transfer, the amounts from that Account will be taken pro-rata from each Investment Fund.

11.7 Loans

Notwithstanding anything in this Article XI to the contrary, at the election of the Member, the distribution of the portion of the Member's Accounts that is invested in promissory notes may be made in-kind, in the form of such promissory notes, pursuant to a direct rollover of such distribution to an eligible retirement plan specified by the Member so long as such eligible retirement plan is a qualified trust described in Section 401(a) of the Code that accepts such transfers.

11.8 Minimum Distribution

Notwithstanding any provision of the Plan to the contrary, for calendar years beginning on and after January 1, 2003, the Plan shall apply the minimum distribution requirements under Section 401(a)(9) of the Code in accordance with final and temporary Treasury Regulations under Section 401(a)(9) of the Code that were issued by the Internal

Revenue Service on April 17, 2002 and June 15, 2004 (as corrected on November 22, 2004) as amended, including Treasury Regulations Sections 1.401(a)(9)-2 through 1.401(a)(9)-9 and the incidental death benefit requirement in Section 401(a)(9)(G) of the Code. Provisions reflecting Section 401(a)(9) of the Code and the Treasury Regulations issued thereunder override any distribution options in the Plan inconsistent with Section 401(a)(9) of the Code. Unless specified below, terms used in this Section 11.8 which are defined in the Plan shall have the same meanings as given them in the Plan. The terms used in this Section 11.8 are defined below to the extent not defined in Article II.

(a) Time and Manner of Distribution. The Member's entire Account shall be distributed, or begin to be distributed, to the Member no later than the Member's Required Commencement Date. If the Member dies before distributions begin, the Member's entire Account shall be distributed, or begin to be distributed, no later than as follows:

(1) If the Member's surviving Spouse is the Member's sole designated Beneficiary, then distributions to the surviving Spouse shall begin by December 31 of the calendar year immediately following the calendar year in which the Member died, or by December 31 of the calendar year in which the Member would have attained age 70-1/2, if later;

(2) If the Member's surviving Spouse is not the Member's sole designated Beneficiary, then distributions to the designated Beneficiary shall begin by December 31 of the calendar year immediately following the calendar year in which the Member died;

(3) If there is no designated Beneficiary as of September 30 of the year following the year of the Member's death, the Member's entire interest shall be distributed by December 31 of the calendar year containing the fifth anniversary of the Member's death; or

(4) If the Member's surviving Spouse is the Member's sole designated Beneficiary and the surviving Spouse dies after the Member but before distributions to the surviving Spouse have begun, this Section 11.8(a), other than Subparagraph (1), shall apply as if the surviving Spouse were the Member.

For purposes of this Section 11.8(a) and Section 11.8(c), unless Subparagraph Section 11.8(a)(4) applies, distributions shall be considered to have begun on the Member's Required Commencement Date. If Section 11.8(a)(4) applies, distributions shall be considered to have begun on the date distributions are required to begin to the surviving Spouse under Subparagraph Section 11.8(a)(1).

Unless the Member's interest is distributed in a single sum on or before the Required Commencement Date, distributions shall be made as of the first Distribution Calendar Year.

(b) Definitions.

(1) "Designated Beneficiary" means the individual who is designated as the Beneficiary under Section 4.1 and is the designated beneficiary under Section 401(a)(9) of the Code and Section 1.401(a)(9)-1, Q&A-4, of the Treasury Regulations.

(2) "Distribution Calendar Year" means a calendar year for which a minimum distribution is required. For distributions beginning before the Member's death, the first Distribution Calendar Year is the calendar year immediately preceding the calendar year

which contains the Member's Required Commencement Date. For distributions beginning after the Member's death, the first Distribution Calendar Year is the calendar year in which distributions are required to begin under Section (a). The required minimum distribution for the Member's first Distribution Calendar Year shall be made on or before the Member's Required Commencement Date. The required minimum distribution for other Distribution Calendar Years, including the required minimum distribution for the Distribution Calendar Year in which the Member's Required Commencement Date occurs, shall be made on or before December 31 of that Distribution Calendar Year.

(3) "Required Commencement Date" means "means April 1 of the calendar year next following the later of (a) the calendar year in which the Member attains age 70-1/2 or (b) the calendar year in which the Member's Termination from Service occurs; provided, however, that the Required Commencement Date of a Member who is a 5-percent owner (as defined in Section 416 of the Code) of a Sponsoring Company or an Affiliated Company in the calendar year in which the Member attains age 70-1/2 shall be April 1 of the calendar year next following the calendar year in which the Member attains age 70-1/2.

ARTICLE XII
ADMINISTRATION OF THE PLAN

12.1 Powers and Duties of the Administrative Committee

Except as otherwise provided herein, the Administrative Committee shall manage, operate and administer the Plan. The Administrative Committee shall be the "administrator" (as defined in Section 3(16) of ERISA) of the Plan, and shall be responsible for the performance of all reporting and disclosure obligations under ERISA and all other obligations required or permitted to be performed by the administrator under ERISA. The Administrative Committee shall have all powers necessary to administer the Plan in accordance with its terms, including the power to construe the Plan and determine all questions that may arise thereunder except as otherwise provided in the Plan and/or trust agreement. The Administrative Committee shall also be a "named fiduciary" under Section 402 of ERISA with respect to Plan administration responsibilities.

The Administrative Committee may delegate (and may give to its delegates the authority to redelegate) to any person or persons any responsibility, power, or duty whether ministerial or fiduciary; provided, however, no responsibility in the Plan or trust agreement to manage or control the assets of the Plan (other than a power to appoint an investment manager) may be delegated to anyone other than a trustee or investment manager. The Administrative Committee, the Trustee or any delegate, redelegate or designee of either of them may employ one or more persons to render advice or perform ministerial duties with regard to any responsibility such fiduciary has under the Plan.

12.2 Powers and Duties of the Investment Committee

Except as otherwise provided herein, the Investment Committee shall manage and oversee the investment of Plan assets held in the Trust Fund, The Committee shall also be a "named fiduciary" under Section 402 of ERISA with respect to Plan investment responsibilities.

The Investment Committee may delegate (and may give to its delegates the authority to redelegate) to any person or persons any responsibility, power, or duty whether ministerial or fiduciary; provided, however, no responsibility in the Plan or trust agreement to manage or control the assets of the Plan (other than a power to appoint an investment manager) may be delegated to anyone other than a trustee or investment manager. The Investment Committee, the Trustee or any delegate, redelegate or designee of either of them may employ one or more persons to render advice or perform ministerial duties with regard to any responsibility such fiduciary has under the Plan.

12.3 Powers and Duties of Trustee

(a) Except as otherwise provided in (b) below or in Section 15.17, the Trustee shall have exclusive responsibility under the Plan for the management and control of the assets of the Plan and shall have discretionary responsibility for

the investment and management of such assets; provided, however, that the Trustee shall invest all Common Stock Fund assets in Shares, except in each case as is otherwise required under the terms of the Plan and Trust. With respect to such assets, the Trustee shall be the named fiduciary of the Trust, except that each Member shall be a named fiduciary with respect to the exercise of voting and tender or exchange offer rights for Shares held as part of the Trust Fund to the extent such Member is entitled to exercise such rights pursuant to the Trust Agreement and Section 15.17.

(b) With respect to any of the Funds or any portion of the Trust Fund, the Investment Committee shall have the power to appoint or remove one or more investment managers and to delegate to such adviser authority and discretion to manage (including the power to acquire and dispose of) the assets of the Plan, and shall have responsibility for reviewing the investment performance and methods of each adviser with such authority and discretion. With respect to such assets, the investment manager shall be the fiduciary with respect to the investment, management and control of such assets.

(c) Notwithstanding the foregoing, no fiduciary or other party shall be liable for any loss or liability which results from a Member's or Beneficiary's exercise of control over his Accounts, including allocations or decisions under Article VII and Section 15.17.

12.4 Agents

The Administrative Committee and Investment Committee may arrange for the engagement of such legal counsel, who may be counsel for the Company, and make use of such agents and clerical or other personnel as it shall require or may deem advisable for purposes of discharging their obligations under law and the Plan. The Administrative Committee and Investment Committee may rely upon the written opinion of such counsel and the accountants engaged by the Administrative Committee or Investment Committee and may delegate to any such agent or to any subcommittee or member of the

Administrative Committee or Investment Committee the authority to perform any act required or permitted to be taken or performed by the Administrative Committee or Investment Committee hereunder, including, without limitation, those matters involving the exercise of discretion, provided that any such delegation shall be subject to revocation at any time at the discretion of the Administrative Committee or Investment Committee, as the case may be.

12.5 Administrative Committee and Investment Committee

Any member of the Administrative Committee or Investment Committee may resign at any time. No member of the Administrative Committee or Investment Committee shall be entitled to act on or decide any matter relating solely to himself or any of his rights or benefits under the Plan. The members of the Administrative Committee and Investment Committee shall not receive any special compensation for serving in their capacities as members of the committees but shall be reimbursed for any reasonable expenses incurred in connection

therewith. Except as otherwise required by the ERISA, no bond or other security need be required of the Administrative Committee or Investment Committee or any member thereof in any jurisdiction.

12.6 Adoption of Procedures of Administrative Committee and Investment Committee

The Administrative Committee and Investment Committee shall establish its own procedures and the time and place for its meetings, and provide for the keeping of minutes of all meetings. A majority of the members of the Administrative Committee or Investment Committee, as applicable, shall constitute a quorum for the transaction of business at a meeting of the such committee. Any action of the Administrative Committee or Investment Committee may be taken upon the affirmative vote of a majority of the members of such committee at a meeting (either in person or via telephone). Any action of the Administrative Committee and Investment Committee, as applicable, without a meeting requires unanimous written consent to such action by all members.

12.7 Claims for Benefits

(a) Initial Claim Review. To be eligible for any benefit under this Plan, a Member or Beneficiary must submit a claim hereunder. Any claim for benefits under the Plan shall be made in writing to the Administrative Committee. The Administrative Committee has full discretion to deny or grant a claim in whole or in part. Such decisions shall be made in accordance with the Plan document. If such claim for benefits is wholly or partially denied, the Administrative Committee shall, within 90 days after receipt of the claim, notify the Member or Beneficiary of the denial of the claim. Such notice of denial (i) shall be in writing or electronic notification, (ii) shall be written in a manner calculated to be understood by the Member or Beneficiary, and (iii) shall contain (A) the specific reason or reasons for denial of the claim, (B) a specific reference to the pertinent Plan provisions upon which the denial is based, (C) a description of any additional material or information necessary to perfect the claim, along with an explanation of why such material or information is necessary, and (D) an explanation of the Plan's claim review procedures and the time limits applicable to such procedures, in accordance with the provisions of this Section 12.7, as well as a statement of the claimant's right to bring a civil action under Section 502(c) of ERISA following an adverse benefit determination. If special circumstances require an extension of time for processing the claim, the Administrative Committee may extend the 90-day period to respond; in no event may the extension period exceed 90 days from the end of the initial period. If an extension is necessary, the Claimant will be given a written notice to this effect prior to the expiration of the initial 90-day period.

(b) Request for Review of Claim Denial. Within 60 days after the receipt by the Member or Beneficiary of a written notice of denial of the claim, the Member or Beneficiary may file a written request with the Administrative Committee

that it conduct a full and fair review of the denial of the claim for benefits. Such written request shall be filed in such form and manner and at such time as the Administrative Committee may from time to time prescribe. The claimant may submit comments in writing, as well as documents, records and other information relating to the claim. Upon request and free of charge, claimants will have reasonable access to, and copies of, all documents, records and other information relevant to a claimant's claim for benefits.

(c) Decision on Review of Claim Denial. The Administrative Committee will perform a review of adverse benefit determinations on review, taking into account all comments, documents, records and other information submitted regardless of whether the information was previously considered on initial review. Section 0 shall apply in making these decisions. Moreover, such decisions shall be made in accordance with the Plan document and, where appropriate, Plan provisions will be applied consistently with respect to similarly situated claimants in similar circumstances. The Administrative Committee shall have the discretion to determine which claimants are similarly situated in similar circumstances.

(d) Notification. The Administrative Committee shall deliver to the Member or Beneficiary its decision on the claim in writing or by electronic notification within 60 days after the receipt of the aforesaid request for review, except that if there are special circumstances (such as a conference with the Member, Beneficiary or his representative) which require an extension of time, the aforesaid 60-day period shall be extended to 120 days. If an extension is necessary, the claimant will be given a written notice to this effect prior to the expiration of the initial period. The Administrative Committee's decision shall (i) be written in a manner calculated to be understood by the Member or Beneficiary, (ii) include the specific reason or reasons for the decision and (iii) contain a specific reference to the pertinent Plan provisions upon which the decision is based. Each notice shall also contain a statement of the claimant's right to bring a civil action under Section 502(c) of ERISA following an adverse benefit determination and a statement that, upon request and free of charge, claimants will have reasonable access to, and copies of, all documents, records and other information relevant to a claimant's claim for benefits.

(e) Legal Action. No action at law or in equity shall be brought to recover benefits under the Plan until the appeal rights described in the Plan have been exercised and the Plan benefits requested in such appeal have been denied in whole or in part. If any judicial proceeding is undertaken to appeal the denial of a claim or bring any other action under ERISA other than a breach of fiduciary claim, the evidence presented shall be strictly limited to the evidence timely presented to the Administrative Committee. Any further legal action taken by a

Member against the Plan or its fiduciaries must be filed in a court of law no later than 90 days after the Administrative Committee's final decision

on review or such lesser period as required under the applicable statute of limitations under state law. All decisions and communications relating to claims, denials of claims or claims appeals under this 12.7 shall be held strictly confidential by claimants, their agents, the Company, and the Administrative Committee during and at all times after the Member's claim has been submitted in accordance with this Section 12.7.

12.8 Hold Harmless

To the maximum extent permitted by law, no member of the Board of Directors or the Administrative or Investment Committee shall be personally liable by reason of any contract or other instrument executed by him or on his behalf in his capacity as a member of the Board of Directors or the Administrative or Investment Committee nor for any mistake of judgment made in good faith, and the Company shall indemnify and hold harmless, directly from its own assets (including the proceeds of any insurance policy the premiums of which are paid from the Company's own assets), each member of the Administrative or Investment Committee and each other officer, employee, or director of the Company exercising or having any duty or power relating to the Plan or to the assets of the Plan against any cost or expense (including counsel fees) or loss or liability (including any sum paid in settlement of a claim with the approval of the Board of Directors) arising out of any act or omission to act in connection with the Plan unless (i) arising out such person's own fraud or bad faith or (ii) such amount is paid by the Trust under Section 15.14. The indemnity under this Section 12.8 shall be in addition to any other rights provided under law, the By-laws of the Company, or otherwise.

12.9 Service of Process

The General Counsel of AECOM or such other person as may from time to time be designated by the Board of Directors shall be the agent for service of process under the Plan.

12.10 Manner of Administering

The Administrative Committee shall have full discretion to make factual determinations and to construe and interpret the terms and provisions of this Plan, which determination, interpretation or construction shall be final and binding on all parties, including but not limited to the Company and any Member or Beneficiary, except as otherwise provided by law. The Administrative Committee shall administer such terms and provisions in full accordance with any and all laws applicable to the Plan.

ARTICLE XIII

WITHDRAWAL OF PARTICIPATING COMPANY

13.1 Withdrawal of Participating Company

Any Participating Company (other than the Company which has executed this Plan) may withdraw from participation in the Plan by giving the Administrative Committee and the Trustee prior notice specifying a withdrawal date. The Administrative Committee may require any Participating Company to withdraw from the Plan, as of any withdrawal date specified by the Administrative Committee.

13.2 Distribution After Withdrawal

Upon withdrawal from the Plan by any Participating Company, such Participating Company shall not make any further contributions or allocations (except allocations of earnings) under the Plan in respect of periods of time following withdrawal and no amount shall thereafter be payable under the Plan to or in respect of any Members then employed by such Participating Company except as provided in Article IX-Article XI.

13.3 Transfer to Successor Plan

No transfer of the Plan's assets and liabilities to a successor employee benefit plan (whether by merger or consolidation with such successor plan or otherwise) shall be made unless (a) the Administrative Committee authorizes such transfer and (b) each Member would, if either the Plan or such successor plan then terminated, receive a benefit immediately after such transfer which (after taking account of any distributions or payments to them as part of the same transaction) is equal to or greater than the benefit he would have been entitled to receive immediately before such transfer if the Plan had then been terminated. The Administrative Committee may also request appropriate indemnification from the employer or employers maintaining such successor plan before making such a transfer.

ARTICLE XIV

AMENDMENT OR TERMINATION OF THE PLAN AND TRUST

14.1 Right to Amend or Terminate Plan

(a) Subject to the provisions of paragraph (c) and any applicable contribution or loan agreement, the Administrative Committee reserves the right at any time to amend, suspend or terminate the Plan, any contributions thereunder, the Trust in whole or in part and for any reason and without the consent of any Participating Company, Member, Beneficiary or other eligible survivor. Each Participating Company by its adoption of the Plan shall be deemed to have delegated this authority to the Administrative Committee.

(b) The Administrative Committee may adopt any amendment which may be necessary or appropriate to facilitate the administration, management and interpretation of the Plan or to conform the Plan thereto, or to qualify or maintain the Plan and the Trust as a plan and trust meeting the requirements of Sections 401(a), 401(k), and 501(a) of the Code, Section 407(d)(6) of the ERISA or any other applicable section of law and the Regulations issued thereunder. Each Participating Company by its adoption of the Plan shall be deemed to have delegated this authority to the Administrative Committee.

(c) No amendment or modification shall be made which would retroactively (i) reduce any accrued benefits in contravention of Section 411(d)(6) of the Code or (ii) except as permitted by Section 401(a)(2) of the Code, make it possible for any part of the funds of the Plan (other than such part as is required to pay taxes, if any, and administrative expenses as provided in Section 15.14) to be used for, or diverted to, any purposes other than for the exclusive benefit of Members and their Beneficiaries and other eligible survivors under the Plan prior to the satisfaction of all liabilities with respect thereto. If the vesting schedule under the Plan is amended, a Member whose non-forfeitable percentage is determined under the new vesting schedule shall have the option of remaining under the prior vesting schedule if he has completed three Years of Vesting Service.

14.2 Retroactivity

Subject to the provisions of Section 14.1 (except Section 14.1(c)(i)), any amendment, modification, suspension or termination of any provisions of the Plan may be made retroactively if necessary or appropriate to qualify or maintain the Plan and the Trust as a plan and trust meeting the requirements of Sections 401(a) or (k) and 501(a) of the Code, Section 407(d)(6) of ERISA or any other applicable section of law and the Regulations issued thereunder.

14.3 No Further Contributions

Upon termination of the Plan or a complete discontinuance of contributions, no Participating Company shall make any further contributions under the Plan and no amount shall thereafter be payable under the Plan in respect of periods of time after such termination to or in respect of any Member except as provided in this Article XIV. To the maximum extent permitted by the Code and ERISA, transfers, distributions or other dispositions of the assets of the Plan as provided in this Article shall constitute a complete discharge of all liabilities under the Plan. All of the provisions of the Plan which in the opinion of the Administrative Committee are necessary for the execution of the Plan and the administration, distribution, transfer or other disposition of the assets of the Plan in accordance with this Article XIV shall remain in force.

After appropriate adjustment of the Accounts of Members who are employed as of the date of such termination, the interest of each Member who is employed as of the date of such termination in the amount, if any, credited to his Account shall be non-forfeitable as of such date; provided that the Administrative Committee may by appropriate resolution provide that amounts credited to the Accounts of other Members shall be non-forfeitable as of such date.

Upon or after the termination of the Plan, the Investment Committee may terminate the Trust and, subject to Section 401(k) of the Code, upon such termination the Trustee may pay to each Member the full amount credited to his individual Account in accordance with the terms of the Plan as then in effect. Upon full payment of assets held in the Trust, the Trust shall terminate automatically.

14.4 Partial Termination

In the event that a “partial termination” (within the meaning of Section 411(d)(3) of the Code) of the Plan has occurred then (i) the interest of each affected Member in his Account as to whom such termination occurred shall thereupon be non-forfeitable, but shall otherwise be payable as though such termination had not occurred and (ii) the provisions of Sections 14.2 and Section 15.2 which are necessary for the execution of the Plan and the allocation and distribution of the assets of the Plan shall apply; provided, however, that the Administrative Committee, in its discretion, subject to any necessary governmental approval, may direct that the amounts held in the Accounts of such Members as to whom such partial termination occurred be segregated by the Trustee as a separate plan and applied for the benefit of such Members in the manner described in Section 14.3 above.

ARTICLE XV

GENERAL LIMITATIONS AND PROVISIONS

15.1 All Risk on Members and Beneficiaries

Members and Beneficiaries shall assume all risk in connection with any decrease in the value of the assets of the Trust and the Members’ Accounts. The Participating Companies, the Board of Directors, the Trustee and the Administrative and Investment Committee shall not be liable or responsible for any decrease in the value of the assets of the Trust and the Members’ Accounts.

15.2 Trust Fund is Sole Source of Benefits

The Trust Fund shall be the sole source of benefits under the Plan and, except as otherwise required by ERISA, any Company, the Board of Directors, the Administrative Committee and the Investment Committee assume no liability or responsibility for payment of such benefits, and each Member, Beneficiary or other person who shall claim the right to any payment under the Plan shall be entitled to look only to the Trust Fund for such payment and shall not have any right, claim or demand therefore against the Company, the Board of Directors, the Administrative Committee, the Investment Committee

or any member thereof, or any employee or director of the Company. Except as and if required by applicable law, neither the Board of Directors, any Company, the Administrative Committee, the Investment Committee, any member of the Administrative or the Investment Committee, nor the Trustee shall be responsible for the adequacy of the Trust Fund to meet and discharge Plan liabilities.

15.3 No Right to Continued Employment

Nothing contained in the Plan shall be deemed (i) to give to any employee the right to be retained in the employ of a Participating Company; (ii) to affect the right of a Participating Company to terminate or discharge any employee at any time; (iii) to give a Participating Company the right to require any employee to remain in its employ; or (iv) to affect any employee's right to terminate his employment at any time. The adoption and maintenance of the Plan shall not constitute a contract between the Company and any employee or consideration for, or an inducement to or condition of, the employment of any employee.

15.4 Payment on Behalf of Payee

If the Administrative Committee shall find that any person to whom any amount is payable under the Plan is unable to care for his affairs because of illness or accident, or is a minor, or has died, then any payment due him or his estate (unless a prior claim hereunder has been made by a duly appointed legal representative) may, if the Administrative Committee so elects, be paid to his spouse, a child, a relative, an institution maintaining or having custody of such person, or any other person deemed by the Administrative Committee to be a proper recipient on behalf of such person otherwise entitled to payment. Any such payment shall be a complete discharge of the liability of the Plan and the Trust therefore.

15.5 Non-Alienation

Except insofar as applicable law may otherwise require, no economic interest, expectancy, benefit, payment, claim or right of any Member or beneficiary under the Plan and the Trust shall be subject in any manner to any claims of any creditor of any Member or beneficiary, nor to alienation by anticipation, sale, transfer, assignment, bankruptcy, pledge, attachment, charge or encumbrance of any kind. If any person shall attempt to take any action contrary to this Section 15.5, such action shall be null and void and of no effect, and the Trustee shall disregard such action and shall not in any manner be bound thereby and shall suffer no liability on account of its disregard thereof. Notwithstanding the foregoing provisions hereof, expressly permitted are: (i) any arrangement to which the Company consents for the direct deposit of benefit payments to any account in a bank, savings and loan association or credit union, provided such arrangement is not part of any arrangement constituting an assignment or alienation; (ii) the recovery by the Plan of overpayment of benefits previously made to a Member or Beneficiary; (iii) the creation, assignment, or recognition of a right to any benefit payable pursuant to a Qualified Domestic Relations Order; or (iv) a loan described in Section 10.4. In addition, the Plan may pay from (and reduce) against the Account(s) of a Member any amount that the Member is ordered or required to pay under a judgment, order, decree or settlement agreement described in ERISA Section 206(d)(4).

In the event a Qualified Domestic Relations Order exists with respect to a benefit payable under the Plan, the benefits otherwise payable to a Member or Beneficiary shall be payable to the alternate payee specified in the Qualified Domestic Relations Order. Payments to an alternate payee pursuant to a Qualified Domestic Relations Order may be made prior to the time the Plan may make payments to the Member. The Member may be required to pay a reasonable application fee in an amount determined by the Administrative Committee in connection with a Qualified Domestic Relations Order.

For purposes of the Plan, a "Qualified Domestic Relations Order" means any judgment, decree or order (including approval of a property settlement agreement) which has been determined by the Administrative Committee, in accordance with procedures established under the Plan, to constitute a qualified domestic relations order within the meaning of Section 414(p)(1) of the Code.

15.6 Required Information

Each Member shall file with the Administrative Committee such pertinent information concerning himself, his spouse and his Beneficiary, or other person as the Administrative Committee may specify, and no Member, or Beneficiary, or other person shall have any rights or be entitled to any benefits under the Plan unless such information is filed by or with respect to him.

15.7 Subject to Trust Agreement

Any and all rights or benefits accruing to any persons under the Plan shall be subject to the terms of the Trust Agreement which the Company shall enter into with the Trustee providing for the administration of the Trust Fund.

15.8 Communications to Administrative Committee

All elections, designations, requests, notices, instructions, and other communications from a Participating Company, a Member, Beneficiary or other person to the Administrative Committee required or permitted under the Plan shall be in such form as is prescribed from time to time by the Administrative Committee, shall be mailed by first class mail or delivered to such location as shall be specified by the Administrative Committee, and shall be deemed to have been given and delivered only upon actual receipt thereof by the Administrative Committee at such location.

15.9 Communications from Participating Company or Administrative Committee

All notices, statements, reports and other communications from a Participating Company or the Administrative Committee to any employee, Member, Beneficiary or other person required or permitted under the Plan shall be deemed to have been duly given when delivered to, or when mailed by first class mail, postage prepaid and addressed to, such employee, Member, Beneficiary or other person at his address last appearing on the records of the Company, or when posted by the Participating Company or the Administrative Committee as permitted by law.

15.10 Gender

Whenever used in the Plan the masculine gender includes the feminine.

15.11 Captions

The captions preceding the sections of the Plan have been inserted solely as a matter of convenience and in no way define or limit the scope or intent of any provisions of the Plan.

15.12 Applicable Law

The Plan and all rights thereunder shall be governed by and construed in accordance with ERISA, and, to the extent state law is found to be applicable, the laws of the State of California; provided, however, that if any provision is susceptible to more than one interpretation, such interpretation shall be given thereto as is consistent with this Plan's remaining qualified within the meaning of Section 401(a) of the Code.

15.13 Exclusive Benefit of Member and Beneficiaries

In no event shall any part of the funds of the Plan be used for, or diverted to, any purposes other than for the exclusive benefit of Members and their Beneficiaries under the Plan except as permitted below, Section 403(c) of ERISA or other applicable law.

(a) Notwithstanding any other provisions herein contained, if any contribution is made due to a mistake in fact, such contribution shall upon the direction of the Board of Directors, which shall be given in conformity with the provisions of the Code and ERISA, be returned to the Company or the parties who made it, as directed by the Company, without liability to any person.

(b) Notwithstanding any other provisions herein contained, all contributions are hereby expressly conditioned upon their deductibility under Section 404 of the Code and Regulations, as amended from time to time, and if the deduction for any contribution is disallowed in whole or in part, then such contribution (to the extent the deduction is disallowed) may in the discretion of the Board of Directors, and in conformity with the provisions of ERISA, be returned, without liability to any person.

15.14 Corrective Contributions/Reallocations

If, with respect to any Plan Year, an administrative error results in a Member's Account not being properly credited with his or the Company's contributions, including earnings on any such amounts, corrective contributions made by the Company or Account reallocations may be made in accordance with this Section 15.14. Solely for the purpose of placing any affected Member's Account in the position that the Account would have been in had no error been made:

(a) The Company may make additional contributions to such Member's Accounts; or

(b) The Administrative Committee may reallocate existing contributions among the accounts of affected Members.

In addition, with respect to any Plan Year, if an administrative error results in an amount being credited to an Account for a Member or any other individual who is not otherwise entitled to such amount, corrective action may be taken by the Administrative Committee, including, but not limited to, a direction to forfeit amounts erroneously credited (with such Forfeitures to be used to reduce future Company Matching Contributions or other contributions to the Plan), reallocate such erroneously credited amounts to other Members' Accounts, or take such other corrective action as necessary under the circumstances. Any Plan administration error may be corrected using any appropriate correction method permitted under the Employee Plans Compliance Resolution System (or any successor procedure), as determined by the Administrative Committee in its complete and sole discretion.

15.15 Recovery of Overpayments

In the event a Member or Beneficiary receives a benefit payment under the Plan which is in excess of the benefit payment which should have been made, the Administrative Committee shall have the right to recover the amount of such excess from such Member or Beneficiary on behalf of the Plan, or from the person that received such benefit payments. The Administrative Committee may, however, at its option, deduct the amount of such excess from any subsequent benefits payable to, or for, the Member or Beneficiary.

15.16 Fees and Expenses

The expenses of administering the Plan including (i) the expenses of any employee, the fees of the Trustee and the expenses of the Trustee incurred on or after the Effective Date for the performance of their duties under the Trust, (ii) the expenses incurred by the members of the Administrative Committee and Investment Committee in the performance of their duties under the Plan (including reasonable compensation for any legal counsel, certified public accountants and any agents and cost of services rendered in respect of the Plan), and (iii) all other proper charges and disbursements of the Trustee or the members of the Administrative Committee and the Investment Committee (including settlements of claims or legal actions brought against any party, including the Trustee, approved by the Administrative Committee and the Investment Committee, after consulting with counsel to the Plan), shall be paid, to the extent permitted by law, from the Trust Fund. To any extent not paid from the Trust Fund, such fees and expenses shall be paid by the Participating Companies, unless paid in full by the Company. In estimating costs under the Plan, administrative costs may be anticipated. The members of the Administrative or Investment Committee shall not receive any special compensation for serving in their capacities as members of the Administrative or Investment Committee. Notwithstanding any other provision of the Plan or Trust, no person who is a "disqualified person" within the meaning of Section 4975(e)(2) of the Code, or a "party in interest" within the meaning of Section 3(14) of ERISA and who receives full-time pay from any Participating Company or Affiliated Company shall receive compensation from the Trust Fund, except for reimbursement of expenses properly and actually incurred.

15.17 Voting of Shares; Tender Offers

(a) Members are entitled to give the Trustee voting instructions as to the Shares of Company stock (vested and unvested) credited to their Accounts. The Trustee, or the Company upon written notice to the Trustee, shall notify Members of each meeting of the shareholders of AECOM and of their entitlement to give the Trustee voting instructions as to the Shares credited to their Accounts, and shall furnish to them copies of the proxy statements and other communications distributed to shareholders in connection with any such meeting. If a Member furnishes timely instructions to the Trustee, the Trustee (in person or by proxy) shall vote the Shares (including fractional Shares) credited to the Member's Accounts in accordance with the direction of the Member. The Trustee shall vote Shares for which it has not received timely direction, in the same proportion as directed shares are voted.

(b) In the event of a tender offer for, exchange of, or invitation for tenders of, Shares held by the Plan, the Trustee shall tender or exchange the Shares for which it receives (within the time specified in the notification) instructions by the Members to tender or exchange. Any Shares credited to the Accounts of Members as to which instructions not to tender or exchange are received and as to which no instructions are received shall not be tendered or exchanged.

(c) In all other cases, the Trustee shall follow the procedures described in Subsection (a) above.

15.18 Confidentiality of Member Instructions

The instructions received by the Trustee from Members or Beneficiaries with respect to purchase, sale, voting or tender of Shares credited to such Members' or Beneficiaries' Accounts shall be held in confidence and shall not be divulged or released to any person, including the Administrative Committee, the Investment Committee, officers or Employees of the Company, or Participating Company.

15.19 Merger or Consolidation of Plan

The Plan may not be merged or consolidated with, nor may its assets or liabilities be transferred to, any other plan, unless each Member would (if the Plan then terminated) receive a benefit immediately after the merger, consolidation, or transfer which is equal to or greater than the benefit he would have been entitled to receive immediately before the merger, consolidation, or transfer (if the Plan had then terminated).

In the event that any other tax-qualified plan is merged into this Plan (or assets and liabilities of another plan are transferred to this Plan), the Administrative Committee may impose limitations on withdrawals, distributions, loans, investment transfers, changes in the amount of contributions (pre-tax or after-tax) and any other type of transaction for such periods as the Administrative Committee determines, in its sole discretion, is necessary or desirable to implement the merger (or transfers).

15.20 Top-Heavy Provisions

For any Plan Year for which this Plan is a Top-Heavy Plan as defined in Section A-3 of Appendix A, attached hereto, and despite any other provisions of this Plan to the contrary, this Plan will be subject to the provisions of Appendix A.

APPENDIX A
SPECIAL RULES IN THE EVENT THE PLAN BECOMES TOP HEAVY

Section 15.20 of the Plan shall be construed in accordance with this Appendix A. Definitions in this Appendix A shall govern for purposes of this Appendix A. Any other words and phrases used in Appendix A, however, shall have the same meanings that are assigned to them under the Plan, unless the context clearly requires otherwise.

A-1. Top-Heavy Restrictions. The following restrictions shall apply if the Plan becomes Top-Heavy.

A-2. Definitions.

(a) Key Employee means an Employee who during the current Plan Year or any of the four preceding Plan Years is:

(i) an Officer of the Participating Company as defined below;

(ii) one of the ten Employees having Statutory Compensation exceeding 100% of the dollar limitation under Section 415(c)(1)(A) of the Code and owning the most Participating Company stock;

(iii) an owner of more than 5% of Participating Company stock; or

(iv) an owner of more than 1% of Participating Company stock whose Statutory Compensation from the Participating Company is in excess of $150,000.

(b) Member means, for purposes of this Appendix A only, all current and former Employees and their Beneficiaries.

(c) Employee means, for purposes of this Appendix A only, any individual included on the payroll of the Employer as a common-law employee.

(d) Officer means an Employee who is an administrative executive in the regular and continued service of the Participating Company, if such Employee's Statutory Compensation exceeds 50% of the dollar limitation under Section 415(b)(1)(A) of the Code. Not more than 50 Employees shall be considered Officers. If, however, the Participating Company does not have at least 500 Employees, the number of Employees treated as Officers shall be no more than the greater of (i) three, or (ii) 10% of the Employees.

(e) Stock Ownership. In determining stock ownership for the purposes of Section A-2(a) above, the constructive ownership rules of Section 318 of the Code shall be applied, except that the applicable percentage used in determining constructive ownership under Section 318(a)(2)(C) of the Code shall be 5%. The aggregation

rules of Section 414 of the Code shall, however, not be considered in determining stock ownership.

A-3. Top-Heavy Plan. The Plan will be considered Top-Heavy for any Plan Year if on the Determination Date applicable to such Plan Year (a) the Account balances of the Employees who are Key Employees exceed 60% of the Account balances of all Employees (the "60% Test"), (b) the Plan is part of a required aggregation group (within the meaning of Section 416(g) of the Code) and the required aggregation group satisfies the 60% Test, or (c) the Plan is part of a required aggregation group and a permissive aggregation group (as provided in Section A-6 herein) and the permissive aggregation group satisfies the 60% Test. The Determination Date shall be the last day of the preceding Plan Year. However, and notwithstanding the results of the 60% Test, the Plan shall not be considered Top-Heavy for any Plan Year in which the Plan is a part of a required or permissive aggregation group which does not satisfy the 60% Test.

A-4. Value of Account Balance. The Account balance for any Member as of the Determination Date is the sum of (a) such Member's Account balance as of the most recent Valuation Date occurring within the 12-month period ending on the Determination Date, and (b) an adjustment for any contributions actually made after the Valuation Date but on or before the Determination Date. The Account balance of any Member shall be increased to reflect any distributions during the five-year period ending on the Determination Date from this Plan and all other plans (whether or not terminated) maintained by the Participating Company, and reduced to eliminate the value of any rollover contributions made after December 31, 1983, included in such Account balance.

A-5. Prior Key Employees. A Key Employee in prior Plan Years who is not a Key Employee with respect to a current Plan Year and any Member who has not performed services for a Participating Company maintaining the Plan at any time during the five-year period ending on the Determination Date, shall be excluded entirely in computing the percentage in the first paragraph above, but if a Key Employee who performed no services for a Participating Company during such five-year period subsequently returns to Service with a Participating Company, such Key Employee's total Accrued benefit shall be included in making the determination in the first paragraph above.

A-6. Restrictions.

(a) Minimum Benefits. With respect to any Plan Year during which the Plan is Top-Heavy, the Accrued benefit derived from Participating Company contributions of a Member who is not a Key Employee shall not be less than the lesser of (i) 3% of such Member's Statutory Compensation, or (ii) the percentage contributed by a Participating Company (including salary deferral contributions) for the Key Employee for who such percentage is the highest for such Plan Year. Such Minimum Benefit shall be provided to all such Members who are employed by a Participating Company on the Determination Date, regardless of such members' level of Compensation and whether or not such Members (A) have completed 1,000 Hours of Service during the Plan Year, or (B) have elected to make contributions to the Plan under Sections 5.1, 5.2 or 5.3 of the Plan. If the

Participating Company maintains one or more qualified plans in addition to this Plan, the following Minimum Benefits shall be provided by this Plan:

(i) Members who are not Key Employees and who are covered only by this Plan shall receive the Minimum Benefit described in the first paragraph of this Section A-6;

(ii) Members who are not Key Employees and who are covered by this Plan and one or more other defined contribution plans shall receive the Minimum Benefit described in the first paragraph of this Section A-6, reduced by any benefit received under other plans;

(iii) Members who are not Key Employees and who are covered by this Plan and one or more defined benefit plans shall receive no Minimum Benefit under this Plan if a Top-Heavy minimum benefit is provided by one or more of the other plans. If no Top-Heavy minimum benefit is so provided, such Members shall receive a Minimum Benefit under this Plan of 5% of such Member's Statutory Compensation.

(b) Maximum Benefit Adjustments. (i) An adjustment is to be made in calculating the maximum benefit and contribution limitations under Section 415 of the Code if in any Plan Year a Member is a participant in a Top-Heavy defined benefit and defined contribution plan maintained by a Participating Company. Such adjustment shall be a reduction in the figure used as a multiplier pursuant to Sections 415(e)(2)(B)(i) and 415(e)(3)(B)(i) of the Code from 1.25 to 1.00.

(c) Section A-6(b) above shall not apply in any Plan Year of a Top-Heavy Plan if the following conditions are satisfied with respect to such Plan Year;

(i) the sum of (A) the present values of Accrued Benefits for Key Employees under the defined benefit plan and (B) Account balances of Key Employees under the defined contribution plan, does not exceed 90% of such sum for all Members;

(ii) the minimum contribution percentage pursuant to Section A-6 herein is increased from 3% to 4%; and

(iii) the minimum benefit percentage to be accrued by Members who are not Key Employees of the defined benefit plan is increased from 2% to 3%, adjusted, if necessary, in accordance with Section 416(c)(1) of the Code.

(d) The adjustment otherwise required under Section A-6(c)(i) above shall not be applicable to any Member if with respect to the particular Plan Year there are (i) no Accrued benefits credited to such Member under the defined benefit plan, and (ii) no Participating Company contributions, forfeitures, or voluntary nondeductible contributions allocated to such Member.

(e) In the case of any Top-Heavy Plan to which Section A-6(c)(i) above applies, the transitional rule set forth in Section 415(e)(6)(B)(i) of the Code shall be applied by substituting "$41,500" for "$51,875".

A-7. Plan Aggregations. All defined benefit plans and defined contribution plans maintained by the Participating Companies and by the Affiliated Companies shall be aggregated for purposes of this Appendix A (except for purposes of determining stock ownership in a Participating Company under Section A-2 herein) as if all employees included in the aggregation were Employees of the Company.

(a) The Plan will be considered to be Top-Heavy if, on the Determination Date, the Plan is part of a required aggregation group and the required aggregation group exceeds the 60% Test of Section A-3 herein. However, the Plan will not be considered to be Top-Heavy for any Plan Year in which the Plan is a part of a required or permissive aggregation group which does not exceed the 60% Test of Section A-3. The term "required aggregation group" shall mean (i) each other plan of a Participating Company (whether or not terminated) in which a Key Employee is a participant, and (ii) each other plan of a Participating Company (whether or not terminated) which enables any plan described in subclause (i) to meet the requirements of Section 401(a)(4) or 410 of the Code. The term "permissive aggregation group" shall mean the required aggregation group, plus any plan not required to be included in the required aggregation group if such group would continue to meet the requirements of Sections 401(a)(4) and 410 of the Code with such plan being taken into account.

(b) Solely for the purpose of determining if the Plan, or any other plan included in a required aggregation group of which this Plan is a part, is Top-Heavy (within the meaning of Section 416(g) of the Code), the Accrued benefit of an Employee other than a Key Employee (within the meaning of Section 416(i)(1) of the Code) shall be determined under (i) the method, if any, that uniformly applies for accrual purposes under all plans maintained by the Affiliated Companies; or (ii) if there is no such method, as if such benefit accrued not more rapidly than the slowest accrual rate permitted under the fractional accrual rule of Section 411(b)(1)(C) of the Code.

(c) The Administrative Committee shall act pursuant to Treasury Regulations in carrying out these provisions, particularly with reference to the application of the Minimum Benefit or contribution provisions, where more than one plan is involved.

A-8. Modification of Rules Effective October 1, 2002.

(a) Effective date. This section shall apply for purposes of determining whether the plan is a top-heavy plan under section 416(g) of the Code for plan years beginning after December 31, 2001, and whether the plan satisfies the minimum benefits

requirements of section 416(c) of the Code for such years. This A-8 modifies the foregoing rules in this Exhibit A.

(b) "Key Employee" means any employee or former employee (including any deceased employee) who at any time during the plan year that includes the determination date was an officer of the employer having annual compensation greater than $130,000 (as adjusted under section 416(i)(1) of the Code for plan years beginning after December 31, 2002), a 5-percent owner of the employer, or a 1-percent owner of the employer having annual compensation of more than $150,000. For this purpose, annual compensation means compensation within the meaning of section 415(c)(3) of the Code. The determination of who is a key employee will be made in accordance with section 416(i)(1) of the Code and the applicable regulations and other guidance of general applicability issued thereunder.

(c) Determination of present values and amounts. This subsection shall apply for purposes of determining the present values of accrued benefits and the amounts of account balances of employees as of the determination date.

(1) Distributions during year ending on the determination date. The present values of accrued benefits and the amounts of account balances of an employee as of the determination date shall be increased by the distributions made with respect to the employee under the plan and any plan aggregated with the plan under section 416(g)(2) of the Code during the 1-year period ending on the determination date. The preceding sentence shall also apply to distributions under a terminated plan which, had it not been terminated, would have been aggregated with the plan under section 416(g)(2)(A)(i) of the Code. In the case of a distribution made for a reason other than separation from service, death, or disability, this provision shall be applied by substituting "5-year period" for "1-year period."

(2) Employees not performing services during year ending on the determination date. The accrued benefits and accounts of any individual who has not performed services for the employer during the 1-year period ending on the determination date shall not be taken into account.

(d) Minimum benefits. Employer matching contributions shall be taken into account for purposes of satisfying the minimum contribution requirements of section 416(c)(2) of the Code and the plan. The preceding sentence shall apply with respect to matching contributions under the plan or, if the plan provides that the minimum contribution requirement shall be met in another plan, such other plan. Employer matching contributions that are used to satisfy the minimum contribution requirements shall be treated as matching contributions for purposes of the actual contribution percentage test and other requirements of section 401(m) of the Code.

APPENDIX B
ANNUAL ADDITIONS

Section 8.4 of the Plan shall be construed in accordance with this Appendix B. Unless the context clearly requires otherwise, words and phrases used in this Appendix B shall have the same meanings that are assigned to them under the Plan. Notwithstanding any other provision of this Plan, in no event shall allocations to Members under the Plan fail to comply with Section 415 of the Code.

B-1. Limitation on Annual Additions.

(a) Notwithstanding any other provision of the Plan, the sum of the Annual Additions (as hereinafter defined) to a Member's Accounts for a Limitation Year (as defined in Section B-3 herein) shall not exceed the lesser of: (i) $53,000 (as adjusted by Section 415(d) of the Code) or (ii) 100% of such Member's Limitation Year Statutory Compensation. The term "Annual Additions" means the amount allocated to a Member's Account that constitutes:

(i) Company contributions including Participating Company contributions plus Pre-Tax Contributions (excluding Catch-up Contributions),

(ii) After-Tax Contributions,

(iii) Forfeitures, if any, and

(iv) Amounts described in Sections 415(1) and 419A(d)(2) of the Code relating to contributions for certain medical benefits.

The term "Annual Additions" shall not include any amounts credited to the Member's Account resulting from rollover contributions.

(b) If, it is determined that, but for the limitations contained in Section B-1(a) and if as a result of the allocation of forfeitures, if any, a reasonable error in estimating a Member's annual compensation, or under other limited facts and circumstances permitted under regulations issued by the Secretary of the Treasury or his delegate, the Annual Additions to a Member's Account for any Limitation Year would be in excess of the limitations contained herein, such Annual Additions shall be reduced to the extent necessary to bring such Annual Additions within the limitation contained in Section B.1(a) in the following order:

(i) Allocations of Company Match Contributions and Forfeitures of Company Match Accounts shall first be reduced;

(ii) After-Tax Contributions and Pre-Tax Contributions shall be reduced in the following order: After-Tax Contributions, Roth Elective Deferral Contributions, Pre-Tax Contributions; and

(iii) Finally, such Member's allocable share of the aggregate Company Match Contributions for the Plan Year ending within such Limitation Year shall be reduced.

(c) To the extent that the amount of any Member's allocable share of the aggregate Company Match Contributions is reduced in accordance with the provisions of paragraph (b) of this Section B-1, the amount of such reductions shall be treated as follows. In accordance with Treasury Regulation 1.415-6(b)(iii), amounts reduced under paragraph (b)(i) and (b)(iii) above shall be held in an unallocated suspense account and used to reduce Company Match Contributions in the next Plan Year. After-Tax Contributions and Pre-Tax Contributions described in paragraph (b)(ii) above shall be returned to such Member, together with any gain attributable to such returned contributions.

(d) The foregoing provisions regarding correction methods are limited to limitation years beginning before July 1, 2007.

B-2. Limitation on Annual Additions for Participating Companies or Affiliated Companies Maintaining Other Defined Contribution Plans. In the event that any Member of this Plan is a participant under any other Defined Contribution Plan (as defined in Section B-3) maintained by a Participating Company or an Affiliated Company (whether or not terminated), the total amount of annual Additions to such Member's accounts under all such Defined Contribution Plans shall not exceed the limitations set forth in Section B-1. Reduction of annual additions, where required, shall be accomplished first by reductions under such other plans pursuant to the directions of the named fiduciary for administration of such other plans or under priorities, if any, established by the terms of such other plans, and then, if necessary, by reducing contributions under this Plan. If it is determined that as a result of the limitations set forth in this Section B-2, the Annual Additions in this Plan must be reduced, such reduction shall be accomplished in accordance with the provisions of Section B-1.

B-3. Definitions Relating to Annual Additions Limitations. For purposes of this Appendix B, the following definitions shall apply:

(a) "Retirement Plan" shall mean (i) any profit sharing, pension or stock bonus plan described in Sections 401(a) and 501(a) of the Code, (ii) any annuity plan or annuity contract described in Sections 403(a) or 403(b) of the Code, (iii) any qualified bond purchase plan described in Section 405(a) of the Code, (iv) any individual retirement account, individual retirement annuity or retirement bond described in Sections 408(a), 408(b) or 409(a) of the Code, and (v) any simplified employee pension.

(b) "Defined Contribution Plan" shall mean (i) a Retirement Plan which provides for an individual account for each participant therein and for benefits based solely on the amount contributed to the participant's account, and any income, expenses, gains and losses, and any forfeitures of accounts of other participants which may be allocated to such participant's account and (ii) mandatory and/or voluntary employee contributions to a defined benefit plan to the extent of such employee contributions.

(c) "Limitation Year" shall mean the Plan Year. In the case of a short Plan Year, the $53,000 limit in Section B-1(a) shall be prorated.

(d) "Statutory Compensation" shall mean be defined in accordance with Article II.

APPENDIX C
SPECIAL DISTRIBUTION OPTIONS FOR
MEMBERS OF CERTAIN ACQUIRED COMPANIES

Pursuant to Section 11.1(a)(3), McClier Members, Castella Members and M & E Members may elect forms of benefits as set forth in this Appendix C with respect to their Accounts. All such Members shall collectively be referred to as "Appendix C Members." Notwithstanding any other provision of this Plan to the contrary, no Member, other than an Appendix C Member, shall be able to elect any of the forms of benefits set forth in this Appendix C. In addition, except as set forth in the next sentence, no distribution form described in this Appendix C may be elected after September 30, 2002. However, if an Appendix C Member elected an Annuity Option at any time prior to October 1, 2002, then (i) the Appendix C Member may elect a Qualified Joint and Survivor Annuity or a life annuity as set forth in subsections (a)(1), (4) or (5) (but not any other form set forth in this Appendix C), and (ii) Section C-3 of this Appendix C shall apply to such person.

C-1. Definitions

(a) Annuity Options. Any of the distribution forms described in Section C-2(a)(1) through C-2(a)(5).

(b) Annuity Starting Date. The first day of the first period for which an amount is paid as an annuity or any other form.

(c) "Castella Member" means a participant in the W.F. Castella & Associates Employees' 401(k) Profit Sharing Plan and Trust when it merged into the Investment Plan effective September 1, 1999.

(d) Election Period. The period which begins on the first day of the Plan Year in which the Appendix C Member attains age 35 and ends on the date of the Appendix C Member's death. If an Appendix C Member separates from service prior to the first day of the Plan Year in which age 35 is attained, with respect to the Account balance as of the date of separation, the election period shall begin on the date of separation.

(e) "M&E Member" means an employee of Metcalf & Eddy, Inc. whose balance in the Aqua Alliance Inc. Retirement Savings Plan was transferred to the Investment Plan in 2000.

(f) "McClier Member" means a participant in the McClier Corporation 401(k) Plan when it merged into the Investment Plan effective January 1, 1997.

(g) Qualified Election. A waiver of a Qualified Joint and Survivor Annuity or a Qualified Preretirement Survivor Annuity. Any waiver of a Qualified Joint and Survivor Annuity or a Qualified Preretirement Survivor Annuity shall not be

effective unless: (i) the Appendix C Member's Spouse consents in writing to the election; (ii) the election designates a specific Beneficiary, including any class of beneficiaries or any contingent beneficiaries, which may not be changed without spousal consent (or the Spouse expressly permits designations by the Appendix C Member without any further spousal consent); (iii) the Spouse's consent acknowledges the effect of the election; and (iv) the Spouse's consent is witnessed by a Plan representative or notary public.

Additionally, an Appendix C Member's waiver of the Qualified Joint and Survivor Annuity shall not be effective unless the election designates a form of benefit payment which may not be changed without spousal consent (or the Spouse expressly permits designations by the Member without any further spousal consent). If it is established to the satisfaction of a Plan representative that there is no Spouse or that the Spouse cannot be located, a waiver will be deemed a Qualified Election.

Any consent by a Spouse obtained under this provision (or establishment that the consent of a Spouse may not be obtained) shall be effective only with respect to such Spouse. A consent that permits designations by the Appendix C Member without any requirement of further consent by such Spouse must acknowledge that the Spouse has the right to limit consent to a specific Beneficiary, and a specific form of benefit where applicable, and that the Spouse voluntarily elects to relinquish either or both of such rights. A revocation of a prior waiver may be made by a Member without the consent of the Spouse at any time before the commencement of benefits. The number of revocations shall not be limited.

(h) Qualified Joint and Survivor Annuity. An immediate annuity for the life of the Appendix C Member with a survivor annuity for the life of the Spouse which is 50 percent (50%) (or 100 percent (100%), if elected by the Appendix C Member) of the amount of the annuity which is payable during the joint lives of the Appendix C Member and the Spouse and which is the amount of benefit which can be purchased with the Appendix C Member's vested Account.

(i) Spouse (Surviving Spouse). The spouse (or Surviving Spouse) of the Appendix C Member at the time of the Annuity Starting Date (or the Appendix C Member's death, if earlier).

C-2. Forms of Benefits Available.

(a) In addition to the forms of benefits otherwise available in the Plan, an Appendix C Member shall be entitled to elect any of the following forms of monthly benefits with respect to his Accounts:

(1) A Qualified Joint and Survivor Annuity.

(2) An annuity payable for the Appendix C Member's lifetime with a minimum guaranty of a period of years, as selected by the Appendix C Member, subject to the following. The only periods available are as follows: (i) 5 or 10 years, in the case of a McClier Member and (ii) 5, 10, 15 or 20 years, in the case of a Castella Member. If the McClier or Castella Member dies prior to the end of the selected period, payments in the same amount to such Member's Beneficiary will continue for the remainder of the selected period. This option is not available to M & E Members.

(3) A contingent annuity option with a 10-year guaranty — monthly payments to the McClier Member for his life. However, if the McClier Member dies prior to 10 years of payments, payments of the same amount will continue to the contingent annuitant for the remainder of the 10-year period. After the later of the McClier Member's death or end of the 10-year period, payments equal to 50% or 100% (as selected by the McClier Member) shall be made to the contingent annuitant for his life if he is then alive. If both the McClier Member and the contingent annuitant die prior to the end of the 10-year period, then payments in the same amount shall continue to the Beneficiary for the remainder of the 10-year period. This option is only available to McClier Members.

(4) Installments over the McClier Member's life expectancy (based on tables set forth in regulations under Section 72 of the Code). Such life expectancy shall be redetermined annually and the monthly payment amount for the year shall equal the value of the McClier Member's Account as of the end of the prior year divided by the recalculated life expectancy. Upon the McClier Member's death, any remaining balance is paid to the Beneficiary. This option is only available to McClier Members.

(5) An annuity payable for the Member's lifetime (with no benefits after the death of the Member). This option is not available to McClier Members.

(b) If the Appendix C Member elects any of the foregoing options (other than (a)(4) above), the Member's vested Accounts, reduced by any applicable state taxes and any policy handling fees imposed by the annuity company, shall be used to purchase an annuity contract that pays the form of benefits selected. These options shall only be available to the extent that an annuity contract providing such benefits can be acquired.

(c) Solely in the case of McClier Members, any of the Annuity Options may be paid on a fixed basis (that is, providing level monthly payments), on a variable basis (that is, providing payments in an amount which may increase or decrease depending on investment performance), or a combination of a fixed and variable

basis. These options shall only be available to the extent that an annuity contract providing such benefits can be acquired.

C-3. Spousal Consent Rules. Unless the Appendix C Member elects or has previously elected an Annuity Option, no spousal consent is required to elect any of the options provided by Section 11.1 or any options in this Appendix (other than an Annuity Option). In no event shall spousal consent be required to elect a Qualified Joint and Survivor Annuity. Notwithstanding any other provisions of the Plan (other than Section 11.1), if the Appendix C Member elected an Annuity Option at any time prior to October 1, 2002, then the rules set forth below shall apply with respect to the distribution of benefits. These rules shall not apply if the Appendix C Member did not elect an Annuity Option prior to October 1, 2002.

(a) (1) Unless an optional form of benefit is selected pursuant to a Qualified Election within the 180-day period ending on the Annuity Starting Date, a married Appendix C Member's vested Accounts will be paid in the form of a Qualified and Survivor Annuity and an unmarried Appendix C Member's vested Account will be paid in the form of a life annuity, as set forth in subsection (a)(4) or (a)(5), as applicable.

(2) The Plan shall, no less than 30 days and no more than 180 days prior to the Annuity Starting Date, provide each Appendix C Member with a written explanation of: (i) the terms and conditions of a Qualified Joint and Survivor Annuity; (ii) the Appendix C Member's right to make and the effect of an election to waive the Qualified Joint and Survivor Annuity form of benefit; (iii) the rights of an Appendix C Member's Spouse; and (iv) the right to make, and the effect of, a revocation of a previous election to waive the Qualified Joint and Survivor Annuity.

(b) (1) Unless an optional form of benefit has been selected within the Election Period pursuant to a Qualified Election, if an Appendix C Member dies before the Annuity Starting Date, then 100% of the Appendix C Member's vested Accounts shall be applied toward the purchase of an annuity contract (reduced by any state applicable taxes and any policy handling fees imposed by the annuity company) providing for payments for the life of the Surviving Spouse. The Surviving Spouse may elect to have distribution of the vested Account balance commence within the 90-day period following the date of the Appendix C Member's death.

(2) An Appendix C Member who will not attain age 35 as of the end of any current Plan Year may make a special Qualified Election to waive the Qualified Pre-retirement Survivor Annuity for the period beginning on the date of such election and ending on the

first day of the Plan Year in which the Appendix C Member will attain age 35. Such election shall not be valid unless the Appendix C Member receives a written explanation of the Qualified Preretirement Survivor Annuity in such terms as are comparable to the explanation required under Section C-3(a)(2). Qualified

Preretirement Survivor coverage will be automatically reinstated as of the first day of the Plan Year in which the Member attains age 35. Any new waiver on or after such date shall be subject to the full requirements of this Appendix.

(3) The Plan shall provide each Appendix C Member, within the applicable period for such Appendix C Member, a written explanation of the Qualified Preretirement Survivor Annuity in such terms and in such manner as would be comparable to the explanation described in Section C-3(a)(2) applicable to a Qualified Joint and Survivor Annuity. The applicable period for an Appendix C Member is whichever of the following periods ends last: (i) the period beginning with the first day of the Plan Year in which the Appendix C Member attains age 32 and ending with the close of the Plan Year preceding the Plan Year in which the Appendix C Member attains age 35; and (ii) the expiration of one year after the Appendix C Member elects an Annuity Option. Notwithstanding the foregoing, if the Appendix C Member has ever elected an Annuity Option and separates from service before the Plan Year in which age 35 is attained, notice shall be provided within the two-year period beginning one year prior to separation and ending one year after separation. If such an Appendix C Member thereafter returns to employment with the Company, the applicable period for such Appendix C Member shall be redetermined.

(4) The Surviving Spouse may elect a death benefit allowed under Section 11.1 in lieu of the Qualified Preretirement Survivor Annuity by making a Qualified Election prior to the purchase of the annuity contract providing the Qualified Preretirement Survivor Annuity.

URS CORPORATION

401(k) RETIREMENT PLAN

(As Amended and Restated as of January 1, 2014)

URS CORPORATION

401(k) RETIREMENT PLAN

(As Amended and Restated as of January 1, 2014)

The URS Corporation 401(k) Retirement Plan (the "Plan") was adopted by URS Corporation effective November 1, 1983. The Plan was restated in its entirety as of January 1, 1987, January 1, 1988, January 1, 1989, January 1, 1991, January 1, 1995, January 1, 1997, January 1, 1999, July 1, 2000, January 1, 2001, January 1, 2005, January 1, 2008 and January 1, 2011. The Plan is amended and restated in its entirety to read as set forth herein effective January 1, 2014, except as otherwise stated herein.

Following the acquisition of Greiner Engineering, Inc. ("Greiner") by URS Corporation, The Performance Plan of Greiner Engineering, Inc., previously maintained by Greiner, was merged with and into this Plan effective January 1, 1997.

Following the acquisition of Woodward-Clyde Group, Inc. ("WCG") by URS Corporation, the Woodward-Clyde Group, Inc. Capital Accumulation Plan (the "WCG Plan"), previously maintained by WCG, was merged with and into this Plan effective January 1, 1999.

Following the acquisition of Dames & Moore Group, Inc. ("Dames & Moore Group") by URS Corporation, the Dames & Moore Group Capital Accumulation Plan, the Radian International LLC 401(k) Thrift Plan and the Rogers & Associates Engineering Corporation Employee Profit Sharing Plan, previously maintained by Dames & Moore, Inc., Radian International LLC and Rogers & Associates Engineering Corporation, respectively, were merged with and into this Plan effective July 1, 2000. The Salary Deferral Plan for Certain Employees of Signet Testing Labs, Inc. was merged with and into this Plan effective January 1, 2005.

Following the acquisition of EG&G Technical Services, Inc. (subsequently renamed URS Federal Technical Services, Inc.), the EG&G Technical Services, Inc. Savings Plan, previously maintained by EG&G Technical Services, Inc. was merged with and into this Plan effective January 1, 2005.

Following the acquisition of Lear Siegler Services, Inc. (subsequently renamed URS Federal Support Services, Inc.), the Lear Siegler Services, Inc. Retirement Income Savings Plan, previously maintained by Lear Siegler Services, Inc., was merged with and into this Plan effective January 1, 2005.

Following the acquisition of LopezGarcia Group Inc., the LopezGarcia Group 401(k) Savings Plan, previously maintained by LopezGarcia Group Inc., was merged with and into this Plan effective January 1, 2009.

Following the acquisition of Washington Group, International, Inc. (subsequently renamed URS E&C Holdings, Inc.) the Washington Group International, Inc. 401(k) Retirement Savings Plan and the Washington Group International, Inc. 401(k) Retirement Savings Plan for

Field Operations were merged with and into this Plan effective as of 11:59 p.m. on December 31, 2010.

Effective as of 12:01 on January 1, 2011 a.m., by means of a spin-off of assets from the Plan, the URS Corporation 401(k) Retirement Plan for Specified Contract Employees (the "Contract Employee Plan") was established. The spin-off of assets included only the account balances of those Participants in the URS Corporation 401(k) Retirement Plan whose employment is covered by contracts listed in the Contract Employee Plan.

Attached to and incorporated into the Plan are Appendices, each applying to:

(a) those Participants in the Plan who were participants in the plan referenced in the Appendix prior to that plan's merger into the Plan; and

(b) in some cases, those Participants in the Plan who are employed by the Participating Employer (or division of the Company) whose employees benefited under the plan referenced in that Appendix, prior to that plan's merger into the Plan.

The purpose of each Appendix is to provide specific information regarding certain portions of the Plan which apply only to the Participants covered by the Appendix. If there is an inconsistency between any Appendix and other Plan provisions, the terms of the Appendix will control with respect to those Participants covered by the Appendix.

TABLE OF CONTENTS

ARTICLE 1

NAME OF PLAN, EFFECTIVE DATE

The Plan heretofore created and restated in accordance with the terms hereof shall continue to be known as the URS CORPORATION 401(k) RETIREMENT PLAN. The Plan and Trust restated hereby shall be effective as of January 1, 2014, except as otherwise stated herein.

ARTICLE 2

DEFINITIONS

As used in this instrument, the following terms shall have the meaning hereinafter set forth:

2.1 Account or Accounts

"Account" or "Accounts" shall mean the accounts described in Section 8.4.

2.2 Administrative Delegate

"Administrative Delegate" shall mean one or more persons or institutions to whom the Committee has delegated in writing certain administrative functions.

2.3 After-Tax Contributions

"After-Tax Contributions" shall mean contributions made pursuant to Section 5.6.

2.4 Anniversary Date

"Anniversary Date" shall mean the last day of a Plan Year.

2.5 Beneficiary

"Beneficiary" shall mean the person or persons designated in writing by a Participant (or a deceased Beneficiary), pursuant to Section 10.4 and in accordance with procedures established by the Human Resources Committee, to receive any amounts distributable under the Plan in the event of the death of the Participant or Beneficiary.

2.6 Board

"Board" shall mean the Board of Directors of URS Corporation (Delaware), or the Compensation Committee, or any other committee or individual acting pursuant to delegated power and authority from the Board of Directors of the URS Corporation (Delaware).

2.7 Catch-up Contributions

"Catch-up Contributions" shall mean contributions made pursuant to Section 5.2.

2.8 Code

"Code" shall mean the Internal Revenue Code of 1986, as amended.

2.9 Committee

"Committee" shall mean either the Human Resources Committee or the Retirement Plans Committee, as required by the context.

2.10 Committees

"Committees" shall mean both the Human Resources Committee and the Retirement Plans Committee that were authorized by the Compensation Committee of URS Corporation (Delaware).

2.11 Company or Employer

"Company" or "Employer" shall mean URS Corporation and any Company Affiliate that has been designated by URS Corporation as a Participating Employer provided that such Company Affiliate agrees to be bound by the terms of this Plan.

2.12 Company Affiliate

"Company Affiliate" shall mean each corporation and trade or business that is a member of a controlled group of corporations or an affiliated service group or under common control (within the meaning of Section 414(b), (c) or (m) of the Code) with the Company, but only for the period during which such other entity is so affiliated with the Company, and any other entity required to be aggregated with the Company pursuant to regulations issued under Section 414(o) of the Code.

2.13 Company Matching Contributions

"Company Matching Contributions" shall mean contributions made pursuant to Section 5.3.

2.14 Compensation

"Compensation" Except as otherwise provided in an Appendix to the Plan for a specified group of employees, "Compensation" shall mean all wages, salaries, and fees, including all the items listed in A below, and excluding all of the items listed in B. below.

A. <u>Included in Compensation</u>

1. Base salary or wages;

2. Overtime and shift differentials;

3. Amounts paid under the Service Contract Act in cash rather than as fringe benefits;

4. Foreign service premiums, domestic and overseas service differentials and hardship allowances (including hazard pay);

5. Commissions;

6. Cash incentives;

7. Retention payments; and

8. Cash bonuses;

9. MK Service Recognition;

10. Short-term disability payments, when paid by the Company through its normal Payroll;

11. Selling paid time off (PTO);

12. Award fees;

13. "Deemed 125 Compensation" as defined in Revenue Ruling 2002-27;

14. Any amount which is contributed by the Employer pursuant to a salary reduction agreement and which is not includible in the gross income of the Employee under Sections 125, 132(f)(4), 401(k), 402(e)(3), 402(h) or 403(b) of the Code and

15. Differential Wage Payments, as defined in Section 8.13C.

B. Excluded from Compensation

1. Taxable fringe benefits;

2. Short-term disability payments paid by an entity other than the Company;

3. Buying paid time off (PTO);

4. Amount realized in connection with stock options and restricted stock;

5. Recognition awards (other than MK Service Recognition awards);

6. Imputed income;

7. Premiums for group term life insurance and premiums for health insurance;

8. Tax allowances;

9. Reimbursements or other expense allowances and other non- recurring allowances;

10. Living allowances, including per diem allowances and cost-of- living allowances;

11. Relocation payments;

12. Deferrals under a non-qualified plan; and

13. Severance or separation pay.

Amounts listed in subsection A., above, will be included in Compensation if the amounts are paid within 2½ months after severance from employment with the Company or, if later, by the end of the limitation year during which the severance occurred, if they are payments that would have been paid to the Participant if the Participant had continued in employment with the Company, and are regular compensation for services during the Participant's regular working hours, compensation for services outside the Participant's regular working hours (such as overtime or shift differential), commissions, bonuses, or other similar payments.

Compensation taken into account for the purposes of calculating the Company Matching Contributions and Discretionary Company Contributions to be made on the behalf of an Eligible Employee under the formula applicable for any particular Participating Employer (or division of the Company) shall

consist only of that Compensation paid to said Eligible Employee for the period that the Eligible Employee is employed by that Participating Employer (or division of the Company).

The annual Compensation of each Participant taken into account under the Plan for any Plan Year shall not exceed $245,000, as adjusted by the Commissioner of Internal Revenue for increases in the cost of living in accordance with Section 401(a)(17)(B) of the Code. The cost- of-living adjustment in effect for a calendar year applies to any period, not exceeding 12 months, over which compensation is determined (determination period) beginning in such calendar year. If a determination period consists of fewer than 12 months, the annual compensation limit will be multiplied by a fraction, the numerator of which is the number of months in the determination period, and the denominator of which is 12.

2.15 Computation Period

"Computation Period" shall mean, for purposes of the initial eligibility computation period, the 12-consecutive month period beginning with the Employee's Employment Commencement Date and the succeeding 12-consecutive month periods commencing with the first day of the Plan Year which begins prior to the first anniversary of the Employee's Employment Commencement Date.

2.16 Corporation

"Corporation" shall mean URS Corporation (Delaware).

2.17 Disability

"Disability" shall mean any one of the following:

A. A written determination by the Social Security Administration that the Participant is eligible to receive a disability award under the Federal Social Security Act.

B. A written determination by the Social Security Administration that such an award is unavailable to the Participant solely because the Participant has not been credited with enough quarters of coverage to qualify for an award under the Federal Social Security Act.

C. A determination by the administrator of the Company's long term disability program that the Participant is eligible to receive long term disability benefits under such program.

D. A determination by the administrator of the Company's long term disability program that the Participant would be entitled to long term disability benefits under such program if the Participant were eligible to participate in such program.

2.18 Discretionary Company Contributions

"Discretionary Company Contributions" shall mean contributions made pursuant to Section 5.4.

2.19 Early Retirement Age

"Early Retirement Age" shall mean the earlier of:

A. Attainment of age 55 and completion of 10 Years of Service; or

B. Completion of 30 Years of Service.

2.20 Eligible Employee

"Eligible Employee" shall mean each Employee unless:

A. He is not on the Payroll of the Company whether or not he, at any time and for any reason, is deemed to be an Employee; or

B. He is a member of a collective bargaining unit whose employment is governed by a collective bargaining agreement between the Company and employee representatives under which retirement benefits were the subject of good faith bargaining, unless the agreement between the Company and that unit provides for participation in the Plan; or C.

He is a member of a group of Employees who are represented by a union and whose employment is not governed by a collective bargaining agreement, unless such group of Employees is listed in Schedule 1 to Appendix L to the Plan; or

C. He is hired by the Company on or after November 16, 1998 and is a "Grandfathered Employee", within the meaning of the subcontractor agreement between Radian International LLC and Bechtel Jacobs Company LLC ("Bechtel"), who is transitioned from Bechtel to the Company and who works in support of Bechtel's Environmental Management and Integration Contract No. DE-AC05-980R22700 with the U.S. Department of Energy; or

D. He is an employee of a Company Affiliate which is not a Participating Employer, other than an employee of a foreign entity Company Affiliate who is included on the Payroll of a Company located in the United States; or

E. He is a non-resident alien who received no earned income (within the meaning of Code Section 911(d)(2)) from the Company which constitutes income from sources within the United States (within the meaning of Code Section 861(a)(3)). The exclusion set forth in this Section 2.20E shall not apply to an Employee who was lawfully admitted to the United States of America for permanent residence under a valid immigrant visa or as a special immigrant, and has not given up or lost such immigration status even though he may be working outside of the United States.

F. He is an Employee who is an Eligible Employee as defined under:

1. the URS Corporation 401(k) Retirement Plan for Specified Contract Employees.

2. Washington Government Environmental Services Savings Plan; or

3. the URS Caribe, L.L.P. Section 1165(e) Retirement Plan.

Notwithstanding the foregoing, an Employee who would otherwise be an Eligible Employee, for whom the Company is obligated to make and does make contributions with respect to work performed by the Employee on projects or under contracts subject to the Davis- Bacon Act, shall not be an Eligible Employee for the purposes of Article 5 of the Plan. This restriction shall be effective only for the period during which the Employer is obligated to make and does make contributions with respect to work performed by the Employee on projects or under contracts subject to the Davis-Bacon Act.

If during any period, the Company has not treated an individual as an Employee and, for that reason, has not withheld income or employment taxes with respect to that individual, then that individual shall not be an Eligible Employee for that period, even in the event that the individual is determined, retroactively, to have been an Employee during all or any portion of that period. An individual's status as an "Eligible Employee" shall be determined by the Human Resources Committee and any such determination shall be conclusive and binding on all persons.

2.21 Employee

"Employee" shall mean any person employed by and receiving Compensation from the Company or a Company Affiliate; provided, however, that the term "Employee" shall not include an individual who is a leased employee within the meaning of Section 414(n) of the Code or would be a leased employee but for the period-of-service requirement of Code Section 414(n)(2)(B).

2.22 Employment Commencement Date

"Employment Commencement Date" shall mean the date on which the Employee first performs an Hour of Service for the Employer. "Re-Employment Commencement Date" shall mean the date on which an Employee who was previously employed by the Employer but whose employment terminated on account of a One-Year Break in Service first completes an Hour of Service for the Employer following the last applicable Computation Period in which he or she incurred a One-Year Break in Service.

2.23 ERISA

"ERISA" shall mean the Employee Retirement Income Security Act of 1974, as amended.

2.24 Fund or Funds

"Fund" or "Funds" shall mean the investment fund or funds established and maintained hereunder by the Trustee for the Plan pursuant to Section 8.1.

2.25 Highly Compensated Employee

"Highly Compensated Employee" shall mean any Employee who (i) is a five percent (5%) owner at any time during the determination year or the look-back year; or (ii) during the look-back year (A) received compensation from the Employer in excess of $95,000 (as adjusted pursuant to Section 415(d) of the Code); and (B) if elected by the Employer, was in the top-paid group of Employees for the look-back year; or (iii) is a highly compensated former employee. The determination year shall be the Plan Year, and the look-back year shall be the 12-month period immediately preceding the determination year. For purposes of this section, "compensation" means compensation within the meaning of Section 415(c)(3) of the Code.

The top paid group of Employees is the group consisting of the top twenty percent (20%) of Employees when ranked on the basis of compensation paid during the look-back year. The Employer elects not to use the top-paid group of Employees classification.

A highly compensated former employee is any Employee who had a Termination of Employment (or was deemed to have had a Termination of Employment) prior to the determination year, performs no service for the Employer during the determination year, and was

a highly compensated active employee for either the separation year or any determination year ending on or after the Employee's 55th birthday.

The determination of who is a Highly Compensated Employee, including the determinations of the number and identity of Employees in the top-paid group, and the compensation that is considered, will be made in accordance with Section 414(q) of the Code and the regulations thereunder.

2.26 Hour of Service

"Hour of Service" shall mean each hour for which an Employee is directly or indirectly paid, or entitled to payment, by the Company for the performance of duties (such hours to be credited for the Computation Period in which the duties were performed), each hour for which back pay, irrespective

of mitigation of damages, has been either awarded or agreed to by the Company (such hours to be credited for the Computation Period to which the award or agreement pertains), and each hour for which an Employee is directly or indirectly paid, or entitled to payment, by the Company for reasons (such as vacation, sickness, disability, holidays, paid layoff and similar paid periods of nonworking time) other than the performance of duties (such hours to be credited for the Computation Period in which such period of nonworking time first occurs).

With respect to an Employee who is absent from work for any period (i) by reason of the pregnancy of the Employee; (ii) by reason of the birth of a child of the Employee; (iii) by reason of the placement of a child with the Employee in connection with the adoption of such child by such Employee, or (iv) for purposes of caring for such child for a period beginning immediately following such birth or placement, or who is absent for a period that is designated by the Employer as a leave under the Family and Medical Leave Act of 1993, then solely for purposes of determining whether a One-Year Break in Service has occurred, such Employee shall be credited with the Hours of Service which otherwise would have been credited to such Employee but for such absence. In the event that the Plan Administrator is unable to determine the Hours of Service with respect to such absence, the Employee shall be credited with eight Hours of Service for each normal workday of such absence. No credit for Hours of Service shall be granted with respect to an absence described in this section if the Employee fails to timely provide information required by the Plan Administrator which is reasonably required to establish that the Employee was absent from work for a reason described in this section and to establish the number of days for which there was such an absence. Hours of Service which are credited pursuant to this section shall be credited only in the Plan Year in which the absence from work begins (if the Employee would be prevented from incurring a One-Year Break in Service in such year solely because the Employee is credited with Hours of Service pursuant to this section), or in any other case, in the immediately following Plan Year.

No more than 501 Hours of Service shall be credited to an Employee on account of any single continuous period during which the Employee performs no duties. In addition to the foregoing, the rules set forth at Sections 2530.200b-2(b) and 2(c) of the Department of Labor Regulations shall apply in determining Hours of Service.

An Hour of Service respecting any member of a controlled group of corporations or any member of an affiliated service group (as defined in Section 414(b), 414(m) or 414(o) of the Code) of which the Company is a member, or respecting an unincorporated trade or business which is under common control with the Company (as defined in Section 414(c) of the Code) or any other entity required to be aggregated with the Company under Section 414(o) of the Code shall be credited as an Hour of Service with the Company.

2.27 Human Resources Committee

"Human Resources Committee" shall mean the Human Resources Committee of URS Corporation (Delaware) as described in Article 14 of the Plan.

2.28 Income

"Income" shall mean the income allocable to "Excess Contributions" or "Excess Aggregate Contributions" within the meaning of Sections 7.3 or 7.4. Income allocable to a Participant's Excess Contributions shall be calculated by multiplying:

A. the income or loss allocable to the Participant's Salary Reduction Contribution Account for the Plan Year for which such Contribution is made, by

B. a fraction, the numerator of which is the Excess Contribution made on the Participant's behalf for such Plan Year and the denominator of which is the balance credited to the Salary Reduction Contribution Account of such Participant on the last day of such Plan Year, decreased by the earnings and increased by the losses allocable to such Account for the Plan Year.

Income allocable to a Participant's Excess Aggregate Contributions shall be calculated using the same method set forth above in subsections A. and B. by substituting "Excess Aggregate Contributions" for "Excess Contributions," and "Company Matching Contribution Account" for "Salary Reduction Contribution Account" each time those terms appear.

2.29 Investment Manager

"Investment Manager" shall mean any fiduciary (other than the Trustee, a Committee, the Plan Administrator or the Corporation):

A. who has the power to manage, acquire, or dispose of any asset of the Plan;

B. who is:

1. registered as an investment advisor under the Investment Advisor

2. is a bank, as defined in this Act; or

3. is an insurance company qualified to perform services described in subparagraph (A) under the laws of more than one state; and

C. who has acknowledged in writing that he or she is a fiduciary with respect to the Plan.

2.30 Non-Highly Compensated Employee

"Non-Highly Compensated Employee" shall mean an Employee who is not a Highly Compensated Employee.

2.31 Normal Retirement Age

"Normal Retirement Age" shall mean age 65.

2.32 One-Year Break in Service

"One-Year Break in Service" shall mean a Computation Period during which the Employee has completed 500 or less Hours of Service.

2.33 Participant

"Participant" shall mean any Eligible Employee of the Company whose participation in the Plan has commenced pursuant to Article 4., and any individual (other than a Beneficiary) who has an Account balance under the Plan but who is no longer an Eligible Employee, including a Participant whose employment is transferred directly to a Company Affiliate which is not a Participating Employer.

2.34 Participating Employer

"Participating Employer" shall mean the Company and a Company Affiliate which, by resolution of its board of directors and with the written approval of the Corporation, elects to participate in the Plan.

2.35 Payroll

"Payroll" shall mean the system used by an entity to pay those individuals it treats as its employees for their services and to withhold employment taxes from the employee compensation it pays to such employees. "Payroll" does not include the system or process the entity uses to pay individuals whom it does not treat as its employees and for whom it does not actually withhold employment taxes (including, but not limited to, individuals it treats as independent contractors) for their services.

2.36 Plan

"Plan" shall mean the URS Corporation 401(k) Retirement Plan as set forth herein and all subsequent amendments thereto.

2.37 Plan Administrator

"Plan Administrator" shall mean the Human Resources Committee. Notwithstanding the foregoing, in the absence of a Human Resources Committee for any reason, the Corporation shall be the Plan Administrator.

2.38 Plan Year

"Plan Year" shall mean the calendar year.

2.39 Pooled Investment Account

"Pooled Investment Account" shall mean an account established pursuant to an administrative services agreement between the Corporation and Trustee.

2.40 Qualified Non-Elective Contribution

"Qualified Non-Elective Contribution" shall mean the Employer's contributions to the Plan that are made pursuant to Section 7.3. Such contributions shall be considered a Salary Reduction Contribution for the purposes of the Plan and used to satisfy the "Actual Deferral Percentage" tests. In addition, the Employer's contributions to the Plan that are made pursuant to Section 7.4 which are used to satisfy the "Actual Contribution Percentage" tests shall be considered Qualified Non-Elective Contributions and be subject to the provisions of Section 5.1.A and Article 6.

2.41 Retirement Plans Committee

"Retirement Plans Committee" shall mean the Retirement Plans Committee of URS Corporation (Delaware) as described in Article 14 of the Plan.

2.42 Rollover Contributions

"Rollover Contributions" shall mean contributions made pursuant to Section 5.5.

2.43 Roth Contributions

"Roth Contributions" shall mean contributions made pursuant to Section 5.7.

2.44 Salary Reduction Contributions

"Salary Reduction Contributions" shall mean contributions made pursuant to Section 5.1.

2.45 Service

"Service" shall mean employment with the Company or a Company Affiliate including leaves of absence authorized by the Company or a Company Affiliate (such as a temporary authorized absence because of vacation, sickness, injury, disability, layoff, or jury duty) and

service in the uniformed services of the United States, commencing while he or she is an Eligible Employee, provided that he or she returns to the employment of the Company or a Company Affiliate as an Eligible Employee at the end of such authorized absence, or within the applicable period specified in the Uniformed Services Employment and Reemployment Rights Act of 1994, and amendments thereto, after release from such service with the uniformed services. Moreover, in calculating the number of a Participant's Years of Service and length of participation in this Plan for all purposes hereunder, such period of absence for service with the uniformed services subsequent to becoming a Participant hereunder, will be counted. However, subject to the requirements of Section 414(u) of the Code, no Contributions will be made to the Plan during such periods of absence for service with the uniformed services.

The Employer's leave of absence policy shall be applied in a uniform and non- discriminatory manner with respect to all Participants under similar circumstance.

Any period of service as an employee, sole proprietor or partner of a predecessor business organization prior to becoming an Eligible Employee of the Employer shall be taken into consideration as Service with the Employer for the purposes of this Plan. In determining Service, Greiner Engineering, Inc., Woodward-Clyde Group, Inc., WVP Corporation, Dames & Moore, Inc., BRW, Inc., O'Brien Kreitzberg, Inc., Walk Haydel, Aman, Cleveland Wrecking, Fourth Dimension, Signet Testing Labs, Inc., Bovay Northwest, LRE Engineering, LeBron LLP, Radian International LLC, Radian International Overseas Management Company, Radian Engineering, Inc., Ecobalance, Inc., Rogers & Associates Engineering Corporation, EG&G Technical Services, Inc., Lear Siegler Services, Inc., Cash & Associates, LopezGarcia Group Inc., Washington Group International, Inc., ForeRunner Corporation and Tryck Nyman Hayes, Inc. shall be considered as predecessor business organizations.

Periods of service prior to employment with the Company will also be taken into consideration as provided in Appendix N.

2.46 Spouse

"Spouse" shall mean a person of the opposite sex to whom the Participant is legally married.

2.47 Termination of Employment

"Termination of Employment" shall mean the resignation from, or discharge by, the Company or a Company Affiliate of an Employee, or his or her death, Disability, attainment of Normal Retirement Age or any other event determined to be a "Termination of Employment" in the sole discretion of the Human Resources Committee or its delegate, based on rulings or other guidance issued by the Internal Revenue Service pursuant to Section 401(k)(2)(B)(i)(I) of the Code. An Employee's transfer between the Company and a Company Affiliate or between Company Affiliates shall not constitute a "Termination of Employment."

2.48 Trust

"Trust" shall mean the URS Corporation Retirement Plans Master Trust entered into between the Corporation and the Trustee.

2.49 Trustee

"Trustee" shall mean the Trustee or Trustees appointed from time to time by the Corporation to accept contributions, administer the assets of the Trust, and otherwise to act in accordance with this Plan and Trust.

2.50 Valuation Date

"Valuation Date" shall mean any day that the New York Stock Exchange is open for business.

2.51 Year of Service

"Year of Service" shall mean the completion of at least 1,000 Hours of Service during a Plan Year. Years of Service shall be calculated, pursuant to the definition of Hours of Service, and the provisions of Appendix N, so that an Employee shall not receive more than one Year of Service during a 12 month period.

Where necessary or appropriate to the meaning hereof, the singular shall be deemed to include the plural, the plural to include the singular, the masculine to include the feminine and neuter, the feminine to include the masculine and neuter, and the neuter to include the masculine and feminine.

ARTICLE 3

PURPOSE

This Trust was created and continues in existence for the purpose of enabling Eligible Employees of the Company to defer a portion of their Compensation until retirement and to potentially share in any discretionary contributions made by the Company. Except as provided in Article 25, in no event shall any part of the principal or income of this Trust be paid to or reinvested in the Company, or be used for any purpose whatsoever other than the exclusive benefit of Participants and their Beneficiaries.

All discretionary acts taken by the Corporation, the Plan Administrator or a Committee hereunder shall be uniform in their nature and application to all persons similarly situated, and no discretionary acts shall be taken which shall be discriminatory under the provisions of the Code or ERISA, as they relate to employees' profit-sharing trusts, as such provisions now exist or may from time to time be amended.

ARTICLE 4

PLAN ENTRY REQUIREMENTS

An Eligible Employee shall be eligible to enter the Plan as specified below in this Article 4.

Each Eligible Employee of the Company shall be eligible to enter the Plan on the first day of the pay period that is as soon as administratively feasible following (i) such Eligible Employee's initial date of employment with the Company, and (ii) the Eligible Employee's attainment of age 18.

4.1 Automatic Enrollment

An Eligible Employee who has attained the age of 18 and is hired or rehired by the Employer (or a person who is classified or reclassified as an Eligible Employee) shall be automatically enrolled as a Participant in the Plan on the first day of the pay period that is as soon as administratively feasible following his or her "Automatic Enrollment Date." A Participant's "Automatic Enrollment Date" is thirty (30) days after the date on which the Participant first completes one Hour of Service as an Eligible Employee. An Eligible Employee will not be automatically enrolled in the Plan if he or she affirmatively elects to make Salary Reduction Contributions as set forth below in Section 4.2, or elects not to participate in the Plan, prior to his or her Automatic Enrollment Date.

4.2 Self-Enrollment

An Eligible Employee may elect to enroll in the Plan at the time and in the manner specified by the Corporation. An Eligible Employee who has attained the age of 18 may elect (i) to participate in the Plan and to enter into a salary reduction agreement and/or an After-Tax Contribution agreement, or (ii) to participate in the Plan and to not enter into a salary reduction agreement and/or an After-Tax Contribution agreement, or (iii) to not participate in the Plan by providing the Corporation with a properly completed election at the time and in the manner specified by the Corporation. Said election shall remain in effect until the Eligible Employee provides the Corporation with written notice of his or her decision to change his or her election(s). In the event that an Eligible Employee who is not required to be automatically enrolled pursuant to Section 4.1 fails to provide the Corporation with a properly completed election at the time and in the manner specified by the Corporation, that Eligible Employee shall be deemed to have elected not to participate in the Plan.

In the event an Employee who is not a member of an eligible class of Employees becomes a member of an eligible class, such Eligible Employee will be eligible to participate in the Plan on the first day of the pay period that is as soon as administratively feasible following the change in class if such Eligible Employee has satisfied the minimum age requirement and would have otherwise previously become a Participant.

A Participant who ceases to be an Eligible Employee shall again be eligible to participate in the Plan commencing on the first day of the pay period that is as soon as administratively feasible following his or her first subsequent Hour of Service as an Eligible Employee.

A former Employee who was not an Eligible Employee shall be eligible to participate in the Plan on the first day of the pay period that is as soon as administratively feasible following (i) such Eligible Employee's first subsequent Hour of Service as an Eligible Employee, and (ii) the Eligible Employee's attainment of age 18.

In the event that the eligibility of any person to participate in the Plan shall be disputed, the decision of the Human Resources Committee upon such eligibility shall be controlling. For the purposes of enabling the Human Resources Committee to make such determination, all information available to the Company which shall be required by the Human Resources Committee shall be made available to the Human Resources Committee.

ARTICLE 5

CONTRIBUTIONS

Subject to the provisions of Sections 8.9 and 8.10, contributions under the Plan shall be made as follows:

5.1 Salary Reduction Contributions

A. Participant-Elected Contributions. Each Participant may elect to enter into a salary reduction agreement with the Company under which the Participant agrees to accept a pre-tax reduction in salary from the Company. Such reduction shall not be less than one percent (1%) of such Participant's Compensation with respect to any Plan Year nor, when added to the Participant's Catch-up Contributions, After-Tax Contributions and Roth Contributions, be greater than the lesser of:

1. seventy-five percent (75%) of such Participant's Compensation with respect to any Plan Year; or

2. amounts available after deduction of all applicable income and employment taxes from the Participant's Compensation with respect to any pay period.

In consideration of such agreement, the Company will make a salary reduction contribution to the Participant's Salary Reduction Contribution Account on behalf of the Participant for such Plan Year in an amount equal to the total amount by which the Participant's Compensation from the Company was reduced during the Plan Year pursuant to the salary reduction agreement.

Contributions made by the Company for a given Plan Year pursuant to a salary reduction agreement shall be deposited with the Trustee as soon as such contributions can reasonably be segregated from the Company's general assets, but in no event later than the 15th business day of the month following the month in which such funds are withheld from the Participant's salary.

Salary reduction contributions made pursuant to this Section 5.1A shall be governed by the following additional provisions:

1. Amounts credited to a Participant's Salary Reduction Account shall be one hundred percent (100%) vested and nonforfeitable at all times.

2. Amounts credited to a Participant's Salary Reduction Account shall be considered as a contribution made by the Company for purposes of Sections 8.9, 8.10 and 18.2

3. A salary reduction agreement may provide for an automatic annual increase in the rate of Salary Reduction Contributions by any whole percentage of Compensation, but not in excess of four percent (4%) of Compensation in any year.

4. A salary reduction agreement may provide for a reduction in salary on a periodic basis, or the agreement may provide for lump sum reductions with respect to any Compensation payments in such amounts that will not cause the limitations of Article 7 or Sections 8.9, or 8.10 to be exceeded.

5. A salary reduction agreement may be canceled at any time by a Participant by giving written notice to the Corporation, specifying the effective date of the cancellation. A Participant may change the rate of his or her salary reduction at such times, and with such frequency, as determined by the Human Resources Committee from time to time.

6. The Corporation may impose uniform limitations on the amount or percentage of salary reduction contributions permitted to be made by Highly Compensated Employees or refrain from making contributions to this Plan, in respect of the salary reduction agreement entered into by the Participant, if the Corporation determines that such action is necessary to insure that the Participant's annual additions for any Plan Year will not exceed the limitations of Sections 8.9 or 8.10, or to assist in complying with the Actual Deferral Percentage Test described in Article 7. In any such event, the Company may pay to the Participant the amount which otherwise would have been paid prior to the Participant's election to reduce his or her salary, rather than as a contribution made pursuant to a salary reduction agreement.

7. A salary reduction agreement shall not provide for a reduction in excess of the applicable dollar amount determined by the Secretary pursuant to Section 402(g) of the Code under all plans maintained by the Company with respect to any Eligible Employee's taxable year. The applicable dollar amount is $16,500 for a Participant's taxable year beginning in 2011, and shall be adjusted for cost-of-living in subsequent years by the Secretary as set forth in Section 402(g)(4) of the Code.

B. Automatic Enrollment Contributions. If an Eligible Employee is automatically enrolled in the Plan in accordance with Section 4.1 above, such Participant shall be deemed to have initially elected to have his or her Compensation for each pay period reduced by one percent (1%) and to have that amount contributed to the Plan as Salary Reduction Contributions on his or her behalf. These Automatic Enrollment Contributions may be discontinued or changed by the Participant in accordance with Section 5.1A above. Unless otherwise provided in the Plan, Automatic Enrollment Contributions shall be treated as Salary Reduction Contributions for all purposes under the Plan, including for purposes of Company Matching Contributions.

1. If a Participant was automatically enrolled in the Plan in accordance with Section 4.1 above, and has not elected to discontinue or change his or her Automatic Enrollment Contributions in accordance with Section 5.1A above, then each January that Participant shall be deemed to have elected to increase the rate of his or her Salary Reduction Contribution by one percent (1%) of his or her Compensation for each pay period. Such increase shall be effective as of the first Payroll period in January for which it is administratively practicable, as determined by the Plan Administrator. The Participant's rate of Salary Reduction Contributions shall automatically increase each following January in this manner by an additional one percent (1%), until either:

a. the Participant elects to discontinue or change his or her Automatic Enrollment Contributions in accordance with Section 5.1A above; or

b. the Participant's rate of Salary Reduction Contributions reaches six percent (6%).

2. In the event a Participant has not specifically indicated the investment funds in which the Automatic Enrollment Contributions should be allocated, the Automatic Enrollment Contributions shall be invested in the default fund for the Plan selected by the Retirement Plans Committee in its sole and absolute discretion. A Participant may redirect the investment of the Automatic Enrollment Contributions in accordance with Section 8.3 below.

3. Notwithstanding the provisions of Articles 6 and 10 below, a Participant may elect to withdraw Automatic Enrollment Contributions and earnings attributable thereto, if the election is made no later than ninety (90) days after the date the first Automatic Enrollment Contribution is made to the Plan. A Participant who elects a withdrawal under this Section 5.1(B)(3) shall receive a distribution of all Automatic Enrollment

Contributions, and earnings attributable thereto, credited to his or her Salary Reduction Contribution Account through the pay period beginning before the effective date of this election. These withdrawals shall be made in accordance with Section 414(w) of the Code and any Treasury Regulations issued thereunder.

5.2 Catch-up Contributions

All Employees who are eligible to make elective deferrals under the Plan and who have attained age 50 before the close of the taxable year shall be eligible to make Catch-up Contributions in accordance with, and subject to the limitations of, Section 414(v) of the Code. Such Catch-up Contributions shall not be taken into account for purposes of the provisions of the Plan implementing the required limitations of Sections 402(g) and 415 of the Code, but shall be taken into account for the seventy-five percent (75%) limitation on Salary Reduction Contributions under the Plan, as set forth in Section 5.1. The Plan shall not be treated as failing to satisfy the provisions of the Plan implementing the requirements of Section 401(k)(3), 401(k)(11), 401(k)(12), 410(b), or 416 of the Code, as applicable, by reason of the making of such Catch-up Contributions.

5.3 Company Matching Contributions

A Participant may be eligible to receive Company Matching Contributions as specified in this Section 5.3. Effective prior to January 1, 2014, if the Participant was an Eligible Employee employed by URS Federal Technical Services, Inc., URS Federal Support Services, Inc., or URS E&C Holdings, Inc., special rules may have applied as described in Appendices G, H or L, respectively.

During the Plan Year, the Company shall contribute on behalf of each Participant who enters into a salary reduction agreement, any discretionary "periodic" Company Matching Contribution which is announced by the Board. The periodic Company Matching Contribution,

if any, shall be determined from time to time by resolution of the Board and announced to all Participants. The resolution shall set forth the amount of the periodic Company Matching Contribution expressed as (i) a percentage of the amount of each Participant's Salary Reduction Contribution, or (ii) a fixed dollar amount, or (iii) a percentage of each Participant's Compensation for the applicable pay period. Further, the resolution may limit the amount of a

Participant's Salary Reduction Contribution eligible for a periodic Company Matching Contribution, by limiting the Salary Reduction Contribution expressed as a fixed dollar amount or as a percentage of the Participant's Compensation. The periodic Company Matching Contribution shall be deposited with respect to each deposit of Salary Reduction Contributions.

In addition, the Company may contribute to the Plan on behalf of each Participant who is eligible to share in "year-end" Company Matching Contributions in accordance with Section 8.8, a discretionary year-end Company Matching Contribution as determined by resolution of the Board. The resolution shall set forth the amount of the year-end Company Matching Contribution expressed as a fixed dollar amount or expressed as a percentage of (i) the amount of each Participant's Salary Reduction Contribution, or (ii) the amount of each Participant's Compensation. Further, the resolution may limit the amount of a Participant's Salary Reduction Contribution eligible for the year-end Company Matching Contribution, by limiting the Salary Reduction Contribution expressed as a fixed dollar amount or as a percentage of the Participant's Compensation.

5.4 Discretionary Company Contributions

A Participant may be eligible to receive Discretionary Company Contributions as specified in this Section 5.4. In addition, if the Participant is an Eligible Employee employed by URS Federal Support Services, Inc., special rules may apply as described in Appendix H.

Not later than the time prescribed by law for filing its federal income tax return (including extensions thereof) for its current taxable year and for each succeeding taxable year, the Corporation may contribute to the Trust fund, as its contribution to this Trust for the Plan Year which ends within or which is coterminous with such taxable year of the Corporation, to be held in trust, administered and distributed under the terms of this Plan, an amount or amounts which the Corporation, in its sole discretion may determine. The Corporation may contribute such amount or amounts at any time; and it may make such contribution in two or more installments.

The Corporation shall determine by resolution of its Board and communicate to the Trustee for each Plan Year either (i) the amount in dollars to be contributed for such year, or (ii) a formula by which such amount may be determined. These contributions shall be totally in the discretion of the Corporation with respect to amount, timing and form, and they need not be limited to the profits of the Corporation. Nothing in this Plan shall entitle any Trustee, Participant or Beneficiary to inquire into or demand the right to inspect the books or records of the Corporation.

5.5 Rollover Contributions

An Eligible Employee, whether or not he or she would otherwise be a Participant in the Plan, may contribute a "Rollover Contribution" to the Trust. Any portion of the Rollover Contribution which constituted a before-tax contribution made by the Eligible Employee to a plan qualified under Section 401(a), or Sections 403(a) or 403(b) of the Code will constitute a "Before-Tax Rollover Contribution." All other Rollover Contribution amounts will constitute an "After-Tax Rollover Contribution." The Eligible Employee may make such Rollover Contribution by delivery of such contribution to the Trustee; provided that such Eligible Employee submits a written certification that such contribution qualifies as a Rollover Contribution as defined below, and stating the amount, if any, of the Rollover Contribution that constitutes a Before-Tax Rollover Contribution.

For purposes of this Section 5.5, for an amount to qualify for contribution by an Eligible Employee as a Rollover Contribution, it must:

A. Represent a distribution to such Eligible Employee from a plan qualified under Section 401, Section 403(a) or Section 403(b) of the Code, or a governmental plan under Section 457(b) of the Code, and not have been paid to him as:

1. A required minimum distribution under Code Section 401(a)(9); or

2. One of a series of substantially equal periodic payments made on the life expectancy of the Eligible Employee (or joint life expectancy of the Eligible Employee and a designated Beneficiary) or over a specified period of 10 years or more; or

3. A hardship distribution of pre-tax employee contributions.

B. Represent the balance to his or her credit of a conduit Individual Retirement Account or similar account or annuity, unless such balance is derived in any part from a previous rollover of a partial qualified plan contribution; and (in either the case of compliance with subdivision (A) above or this subdivision (B)); and

C. Be contributed to the Plan within 60 days following distribution of such amount to the Eligible Employee.

Any amount of a Rollover Contribution which constituted an after-tax contribution made by the Eligible Employee to a plan qualified under Section 401(a), or Sections 403(a) or 403(b) of the Code must be separately accounted for pursuant to guidance issued by the Internal Revenue Service under Section 402(c)(2) of the Code.

A Rollover Contribution shall be considered as a part of the Account of the contributing Eligible Employee in this Plan, shall be fully vested and nonforfeitable, and shall be accounted for separately from Company contributions.

A Participant may also arrange for the direct transfer of his or her benefit from a plan qualified under Sections 401(a), 403(a) or 457(b), of the Code to this Plan. If, however, the transfer is made from a plan sponsored by a Company Affiliate either (i) in connection with an asset or stock acquisition, merger or similar transaction involving a change in the Participant's Employer (i.e., an acquisition or disposition within the meaning of Treasury Regulation Section 1.410(b)-2(f); or (ii) in connection with the Participant's change in employment status and as a result of such change, the Participant is no longer entitled to receive additional allocations under the plan that will be making the transfer, the following limitations apply:

1. The Participant's voluntary election must be made by the deadline determined by the Human Resources Committee (and by using such forms as established by the Human Resources Committee). Generally, this deadline will be no later than the end of the second calendar year after the event described in the preceding paragraph.

2. The transfer will be permitted only if the Participant is 100% vested in his or her Account.

3. The transfer must satisfy Code Section 414(1).

5.6 After-Tax Contributions

Each Participant may elect to enter into an After-Tax Contribution agreement with the Company under which the Participant agrees to make an after-tax contribution to the Plan, using the same procedures used for salary reduction agreements, as provided in Section 5.1. Such After-Tax Contribution amount shall not be less than one percent (1%) of such Participant's Compensation with respect to any Plan Year nor, when added to the Participant's Salary Reduction Contributions, Catch-up Contributions and Roth Contributions, be greater than the lesser of:

A. seventy-five percent (75%) of such Participant's Compensation with respect to any Plan Year; or

B. amounts available after deduction of all applicable income and employment taxes from the Participant's Compensation with respect to any pay period.

In consideration of such agreement, the Company will make an After-Tax Contribution to the Participant's After-Tax Contribution Account on behalf of the Participant for such Plan Year in an amount equal to the total amount by which the Participant's Compensation from the Company was reduced during the Plan Year pursuant to the After-Tax Contribution agreement.

5.7 Roth Contributions

The Plan will accept Roth elective deferrals ("Roth Contributions") made on behalf of a Participant. A Participant's Roth Contributions will be allocated to a separate account maintained for such deferrals as described in subsection A. Unless specifically stated otherwise,

Roth Contributions will be treated as Salary Reduction Contributions for all purposes under the Plan.

A. Separate Accounting

1. Contributions and withdrawals of Roth Contributions will be credited and debited to the Roth Contribution Account maintained for each Participant.

2. The Plan will maintain a record of the amount of Roth Contributions in each Participant's account.

3. Gains, losses, and other credits or charges will be separately allocated on a reasonable and consistent basis to each Participant's Roth elective deferral account and the Participant's other accounts under the Plan.

4. No contributions other than Roth Contributions and properly attributable earnings will be credited to each Participant's Roth elective deferral account.

B. Direct Rollovers

1. Notwithstanding Section 10.09, a direct rollover of a distribution from a Roth Contribution Account under the Plan will only be made to another Roth elective deferral account under an applicable retirement plan described in Code Section 408A(e)(1) or to a Roth IRA described in Code Section 408A, and only to the extent the rollover is permitted under the rules of Code Section 402(c).

2. Notwithstanding Section 5.5, the Plan will accept a rollover contribution to a Roth Contribution Account only if it is a direct rollover from another Roth elective deferral account under an applicable retirement plan described in Code Section 408A(e)(1) and only to the extent the rollover is permitted under the rules of Code Section 402(c).

3. Eligible rollover distributions from a Participant's Roth Contribution Account are taken into account in determining whether the total amount of the Participant's account balances under the Plan exceeds $1,000 for purposes of mandatory distributions from the Plan.

C. Correction of Excess Contributions under Section 7.3 or Excess Dollar Deferrals under Section 8.12

1. In the case of a distribution of excess contributions under Section 7.3, or Excess Dollar Deferrals under Section 8.12, a Participant may designate the extent to which the excess amount is composed of Salary Reduction Contributions and Roth Contributions but only to the extent such types of deferrals were made for the Plan Year.

2. If the Participant does not designate which type of elective deferrals is to be distributed, the Plan will distribute Salary Reduction Contributions first.

D. Definitions

1. Roth Elective Deferrals. A Roth Elective Deferral ("Roth Contribution") is an elective deferral that is:

a. Designated irrevocably by the Participant at the time of the cash or deferred election as a Roth Elective Deferral that is being made in lieu of all or a portion of the Salary Reduction Contributions the Participant is otherwise eligible to make under the Plan; and

b. Treated by the Employer as includible in the Participant's income at the time the Participant would have received that amount in cash if the Participant had not made a cash or deferred election.

ARTICLE 6

WITHDRAWALS

A Participant may be eligible for an in-service withdrawal as specified in this Article 6. In addition, if the Participant is a former participant in the Tatman & Lee Associates, Inc. Profit Sharing Plan (a "Tatman & Lee Participant"), a former participant in the Dames & Moore Group Capital Accumulation Plan (a "Dames & Moore Participant"), or a former participant in the Lear Siegler Services, Inc. Retirement Income Savings Plan (a "LSI Participant"), special rules may apply as described in Appendices A, C or J, respectively. A Participant may make only one withdrawal under this Article 6 during any calendar quarter.

6.1 Age 59½

A Participant who has attained age 59½ may withdraw all or any portion of any of his or her Accounts by notifying the Human Resources Committee of his or her election to make such a withdrawal.

6.2 Rollover Contributions

A Participant may withdraw all or any portion of his or her Account attributable to Rollover Contributions at any time by notifying the Human Resources Committee of his or her election to make such a withdrawal.

6.3 After-Tax Contributions

A Participant may withdraw all or any portion of his or her Account attributable to After-Tax Contributions at any time by notifying the Human Resources Committee of his or her election to make such a withdrawal.

6.4 Deductible Voluntary Contributions

A Participant may withdraw all or any portion of his or her Account attributable to Deductible Voluntary Contributions at any time by notifying the Human Resources Committee of his or her election to make such a withdrawal.

6.5 Hardship

In the event a Participant who has not attained age 59½ suffers a serious financial hardship, such Participant may withdraw a portion of his or her Account as provided below. Hardship distributions shall be made from the Participant's Salary Reduction Contribution Account, if available, and then from the Participant's Roth Contribution Account, if available, and then from the Participant's other Accounts (excluding any portion of any Account attributable to

qualified non-elective contributions, qualified matching contributions, safe-harbor 401(k) contributions, or earnings or losses on contributions made pursuant to a salary reduction agreement). A need shall not be disqualified because it was reasonably foreseeable or

voluntarily incurred. Withdrawal under this Section 6.5 shall be authorized only if the distribution is on account of:

A. Medical expenses described in Code Section 213(d) incurred by the Participant, his or her Spouse, or any of his or her dependents (as defined in Code Section 152); or

B. The purchase (excluding mortgage payments) of a principal residence for the Participant; or

C. Payment of tuition and related educational fees for the next 12 months of post-secondary education for the Participant, his or her Spouse, children, or dependents (as defined in Code Section 152 without regard to sections 152(b)(1), (b)(2) and (d)(1)(B)); or

D. The need to prevent the eviction of the Participant from his or her principal residence or foreclosure on the mortgage of the Participant's principal residence; or

E. Payments for burial or funeral expenses for the Participant's deceased parent, Spouse, children or dependents (as defined in Code Section 152, without regard to Code Section 152(d)(1)(B)); or

F. Expenses for the repair of damage to the Participant's principal residence that would qualify for the casualty deduction under Code Section 165 (determined without regard to whether the loss exceeds 10% of adjusted gross income).

6.6 Conditions for Hardship Distribution

No distribution shall be made pursuant to Section 6.5 unless the Human Resources Committee or its delegate, based upon the Participant's representation and such other facts as are known to the Human Resources Committee or its delegate, determines that the following conditions are satisfied:

A. The distribution is not in excess of the amount of the immediate and heavy financial need of the Participant; and

B. The Participant has obtained all distributions, other than hardship distributions, and all nontaxable loans currently available under all plans maintained by the Company and/or a Company Affiliate.

6.7 Available Other Resources

No distribution shall be made pursuant to Section 6.5 unless the Human Resources Committee or its delegate determines, based upon all relevant facts and circumstances, that the amount to be distributed is not in excess of the amount required to relieve the financial need and that such need cannot be satisfied from other resources reasonably available to the Participant. For this purpose, the Participant's resources shall be deemed to include those assets of his or her

Spouse and minor children that are reasonably available to the Participant. A distribution may be treated as necessary to satisfy a financial need if the Human Resources Committee or its delegate relies upon the Participant's representation that the need cannot be relieved:

A. Through reimbursement or compensation by insurance or otherwise; or

B. By reasonable liquidation of the Participant's assets, to the extent such liquidation would not itself cause an immediate and heavy financial need; or

C. By cessation of Salary Reduction Contributions, Catch-up Contributions and After-Tax Contributions, if available, under the Plan; or

D. By other distributions or loans from the Plan, if available, or any other qualified retirement plan, or by borrowing from commercial sources on reasonable commercial terms.

Any Participant who elects a hardship distribution under Section 6.5 may not enter into a salary reduction agreement, an After-Tax Contribution agreement, or make Catch-up Contributions with respect to any Compensation received during the six-month period beginning with the date of such hardship distribution.

ARTICLE 7

SPECIAL NONDISCRIMINATION TESTING

7.1 Actual Deferral Percentage Tests

For each Plan Year the Plan shall satisfy one of the following tests:

A. The "Actual Deferral Percentage" for the Highly Compensated Employee group for the Plan Year shall not be more than the "Actual Deferral Percentage" of the Non- Highly Compensated Employee group for the current Plan Year multiplied by 1.25, or

B. The excess of the "Actual Deferral Percentage" for the Highly Compensated Employee group for the Plan Year over the "Actual Deferral Percentage" for the Non-Highly Compensated Employee group for the current Plan Year shall not be more than two percentage points. Additionally, the "Actual Deferral Percentage" for the Highly Compensated Employee group for the Plan Year shall not exceed the "Actual Deferral Percentage" for the Non-Highly Compensated Employee group for the current Plan Year multiplied by 2. The provisions of Code Section 401(k)(3) and Regulation 1.401(k)-1(b) are incorporated herein by reference.

For the purposes of this Article 7, "Actual Deferral Percentage" means, with respect to the Highly Compensated Employee group and Non-Highly Compensated Employee group for a Plan Year, the average of the ratios, calculated separately for each Participant in such group, of the amount of Salary Reduction Contributions and Company Matching Contributions which the Corporation elects to take into account for purposes of testing under this Section 7.1 allocated to each Participant for such Plan Year to such Participant's Compensation for such Plan Year. The actual deferral ratio for each Participant and the "Actual Deferral Percentage" for each group shall be calculated to the nearest one-hundredth of one percent (1%).

For the purposes of this Section 7.1, a Highly Compensated Employee and a Non-Highly Compensated Employee shall include any Employee eligible to make a Salary Reduction Contribution pursuant to Section 5.1, whether or not such deferral election was made or suspended pursuant to Section 5.1.

For the purposes of this Section 7.1 and Code Sections 401(a)(4), 410(b) and 401(k), if two or more plans which include cash or deferred arrangements are considered one plan for the purposes of Code Section 401(a)(4) or 410(b) (other than Code Section 410(b)(2)(A)(ii)), the cash or deferred arrangements included in such plans shall be treated as one arrangement. In addition, two or more cash or deferred arrangements may be considered as a single arrangement for purposes of determining whether or not such arrangements shall be treated as one arrangement and as one plan for purposes of this Section 7.1 and Code Sections 401(a)(4), 410(b) and 401(k). Plans may be aggregated under this Section 7.1 only if they have the same plan year.

Notwithstanding the above, an employee stock ownership plan described in Code Section 4975(e)(7) may not be combined with this Plan for purposes of determining whether the employee stock ownership plan or this Plan satisfies this Section 7.1 and Code Sections 401(a)(4), 410(b) and 401(k).

For the purpose of this Section 7.1, if a Highly Compensated Employee is a Participant under two or more cash or deferred arrangements of the Employer, all such cash or deferred arrangements shall be treated as one cash or deferred arrangement for the purpose of determining the actual deferral ratio with respect to such Highly Compensated Employee. However, if the cash or deferred arrangements have different Plan Years, this section shall be applied by treating all cash or deferred arrangements ending with or within the same calendar year as a single arrangement.

7.2 Actual Contribution Percentage Tests

For each Plan Year, the Plan shall satisfy one of the following tests:

A. The "Actual Contribution Percentage" for the Highly Compensated Employee group for the Plan Year shall not be more than the "Actual Contribution Percentage" of the Non-Highly Compensated Employee group for the current Plan Year multiplied by 1.25, or

B. The excess of the "Actual Contribution Percentage" for the Highly Compensated Employee group for the Plan Year over the "Actual Contribution Percentage" for the Non-Highly Compensated Employee group for the current Plan Year shall not be more than two percentage points. Additionally, the "Actual Contribution Percentage" for the Highly Compensated Employee group for the Plan Year shall not exceed the "Actual Contribution Percentage" for the Non-Highly Compensated Employee group for the current Plan Year multiplied by 2.

For the purposes of this Plan, "Actual Contribution Percentage" for a Plan Year means, with respect to the Highly Compensated Employee group and Non-Highly Compensated Employee group, the same as Actual Deferral Percentage as computed in Section 7.1, but substituting "Company Matching Contributions" for "Salary Reduction Contributions."

For purposes of determining the "Actual Contribution Percentage" and the amount of Excess Aggregate Contributions pursuant to Section 7.4, only Company Matching Contributions contributed to the Plan prior to the end of the succeeding Plan Year which are not taken into account for the purposes of the tests in Section 7.1 shall be considered.

7.3 Adjustment to Actual Deferral Percentage Tests

In the event that the initial allocations of the Salary Reduction Contributions do not satisfy one of the tests set forth in Section 7.1, the Corporation shall adjust Excess Contributions (i.e., Salary Reduction Contributions in excess of the limits established by the tests set forth in Section 7.1) pursuant to the options set forth below:

A. On or before the last day of the sixth month following the end of each Plan Year, the Excess Contributions shall be distributed to Participants to whose Accounts such Excess Contributions were allocated for the preceding Plan Year. The Excess Contributions shall be distributed to the Highly Compensated Employee having the highest Salary Reduction Contribution until the total amount of the Excess Contributions is distributed, or until his or her Salary Reduction Contribution is equal to the Salary Reduction Contribution of the Highly Compensated Employee having the second highest Salary Reduction Contribution. This process shall continue until the total amount of the Excess Contributions is distributed.

"Excess Contributions" shall mean, with respect to any Plan Year, the excess of:

1. The aggregate amount of Employer contributions actually taken into account in computing the Actual Deferral Percentage of Highly Compensated Employees for such Plan Year; over

2. The maximum amount of such contributions permitted by the Actual Deferral Percentage test (determined by hypothetically reducing contributions made on behalf of Highly Compensated Employees in order of the Actual Deferral Percentages, beginning with the highest of such percentages).

With respect to the distribution of Excess Contributions as described above, such distribution:

1. May be postponed but not later than the close of the succeeding Plan Year (in which case a 10% excise tax will be imposed on the Employer); and

2. Shall be adjusted for Income; and

3. Shall be designated by the Employer as a distribution of Excess Contributions (and Income).

B. Within 12 months after the end of the Plan Year, the Employer may make a special Qualified Non-Elective Contribution on behalf of participating Non-Highly Compensated Employees in an amount sufficient to satisfy one of the tests set forth in Section 7.1. Such contribution shall be allocated to Non-Highly Compensated Employees eligible to make a Salary Reduction Contribution (irrespective of whether such Eligible Employee has made a Salary Reduction Contribution) using one of the following methods, as determined in the discretion of the Plan Administrator:

1. Allocation to all Non-Highly Compensated Employees as a percentage of Compensation;

2. Allocation to all Non-Highly Compensated Employees per capita, as a set dollar amount; or

3. Allocation, in an amount, if any, determined as follows: The allocation shall first be made to the eligible Non-Highly Compensated Employee with the lowest Compensation, who shall have a Qualified Non-Elective Contribution allocated to his or her Qualified Non-Elective Contribution Account until such time as his or her allocation when combined with other annual additions to his or her Accounts equals the allowable limitations on annual additions as set forth in Sections 8.9, 8.10, and 8.11, and Code Section 415 or exceeds the limitation set forth. In the event that a portion of the Qualified Non-Elective Contribution remains following the above allocation, then the process shall be repeated by next considering the eligible Non-Highly Compensated Employee with the second lowest Compensation. This process shall continue until the entire Qualified Non-Elective Contribution is allocated.

Allocation made to any Non-Highly Compensated Employees under subsections 2 or 3 above may not exceed the product of that Non-Highly Compensated Employee's Compensation and the greater of (i) 5%; or (ii) two times the Plan's "representative contribution rate."

For the purposes of this subsection the Plan's "representative contribution rate" is the lowest "applicable contribution rate" of any eligible Non-Highly Compensated Employee among a group of eligible Non-Highly Compensated Employees that consists of half of all eligible Non- Highly Compensated Employees for the Plan Year (or, if greater, the lowest applicable contribution rate of any eligible Non-Highly Compensated Employee in the group of all eligible Non-Highly Compensated Employees for the Plan Year and who is employed by the employer on the last day of the Plan Year).

For purposes of this subsection, the "applicable contribution rate" for an eligible Non- Highly Compensated Employee is the amount of Qualified Non-Elective Contributions made for the eligible Non-Highly Compensated Employee for the Plan Year, divided by the eligible Non- Highly Compensated Employee's Compensation for the same Plan Year.

7.4 Adjustment to Actual Contribution Percentage Tests

In the event that the initial allocations of the Company Matching Contributions do not satisfy one of the tests set forth in Section 7.2, the Administrator shall distribute Excess Aggregate Contributions in accordance with the procedure set forth below:

On or before the last day of the sixth month following the end of each Plan Year, the Excess Aggregate Contributions, plus any Income allocable thereto, shall be forfeited, if forfeitable, or if not forfeitable, shall be distributed to Participants to whose Accounts such Excess Aggregate Contributions were allocated for the preceding Plan Year. The Excess Aggregate Contributions shall be distributed to the Highly Compensated Employee having the highest Company Matching Contribution until the total amount of the Excess Aggregate Contributions is distributed, or until his or her Company Matching Contribution is equal to the Company Matching Contribution of the Highly Compensated Employee having the second highest Company Matching Contribution. This process shall continue until the total amount of the Excess Aggregate Contributions is distributed.

Excess Aggregate Contributions shall mean, with respect to any Plan Year, the excess of:

1. The aggregate Contribution Percentage amounts taken into account in computing the numerator of the Contribution Percentage actually made on behalf of Highly Compensated Employees for such Plan Year, over

2. The maximum Contribution Percentage amounts permitted by the Actual Contribution Percentage test (determined by hypothetically reducing contributions made on behalf of Highly Compensated Employees in order of their Contribution Percentages beginning with the highest of such percentages).

Such determination shall be made after first determining Excess Elective Deferrals pursuant to Section 7.1 and then determining Excess Contributions pursuant to Section 7.2.

With respect to the distribution of Excess Aggregate Contributions as described above. such distribution:

1. May be postponed but not later than the close of the succeeding

Plan Year (in which case a 10% excise tax will be imposed on the Employer); and

2. Shall be adjusted for Income; and

3. Shall be designated by the Employer as a distribution of Excess Aggregate Contributions (and Income).

Forfeitures of Excess Aggregate Contributions shall be applied to reduce Employer Contributions to the Plan.

ARTICLE 8

SELECTION OF INVESTMENTS: ELIGIBLE EMPLOYEE ACCOUNTS AND ALLOCATION OF BENEFITS

8.1 Establishment of Investment Funds

The Retirement Plans Committee may designate and/or create one or more investment funds available for the allocation of Participants' Accounts. The Corporation may allow Participants to direct the investment of their Accounts within the investment funds chosen by the Retirement Plans Committee in a consistent and nondiscriminatory manner. In the event the Corporation so allows, each Participant shall have the opportunity to designate the manner in which his or her Account will be allocated among the available Funds, in accordance with the provisions of Section 8.3.

8.2 404(c) Protection

The Plan is intended to constitute a plan described in Section 404(c) of ERISA and regulations issued thereunder. The fiduciaries of the Plan may be relieved of liability for any losses that are the direct and necessary result of investment instructions given by a Participant, his or her Beneficiary, or an alternate payee under a qualified domestic relations order.

8.3 Selections

The designation by a Participant of the allocation of his or her Account among the available investment funds may be made from time to time, with such frequency and in accordance with such procedures as established by the Human Resources Committee and applied in a uniform nondiscriminatory manner. Any such procedure shall be communicated to the Participants and designed with the intention of permitting the Participants to exercise control over the assets in their respective Accounts within the meaning of Section 404(c) of ERISA and the regulations promulgated thereunder. If and to the extent that a Participant shall fail to designate an allocation of his or her Account under this Section 8.3, the Retirement Plans Committee shall select a Fund or Funds to which such amount shall be allocated. Otherwise, the Human Resources Committee shall instruct the Trustee to allocate and invest the assets of the Trust in accordance with the Participant's Fund selections.

Notwithstanding any provision in this Plan to the contrary, salary reduction agreements, After-Tax Contribution agreements or elections for Catch-Up Contributions, and cancellations or amendments thereto, investment elections, changes or transfers, loans, withdrawal decisions, and any other decision or election by a Participant (or Beneficiary) under this Plan may be accomplished by electronic or telephonic means which are not otherwise prohibited by law and which are in accordance with procedures and/or systems approved and arranged by the Human Resources Committee or its delegates.

If and to the extent that the Account of a Participant or Beneficiary herein is directed to be invested pursuant to this section, no person who is otherwise a fiduciary hereunder shall be

liable to the directing Participant or Beneficiary for any particular loss, for failure to diversify assets, or in any other respect regarding such directed investment. No investment shall be directed by a Participant or Beneficiary, nor made by the Trustee even if so directed, which would directly or indirectly inure to the benefit of the Company or which would constitute a prohibited transaction under applicable law and regulations.

8.4 Separate Records

The Trustee shall maintain a separate Account in the name of each Participant and each Beneficiary having a share in the Trust. Separate records shall be kept of:

A. The portion of each Participant's share or Account resulting from Company contributions made pursuant to a salary reduction agreement, or as a Catch-up Contribution (such amount to be recorded in a "Salary Reduction Contribution Account"); and

B. The portion of each Participant's share or Account resulting from Company Matching Contributions intended to supplement amounts contributed pursuant to a salary reduction agreement (such amount to be recorded in a "Company Matching Contribution Account"); and

C. The portion of each Participant's share or Account resulting from the Company's Discretionary Contributions (such amount to be recorded in a "Company Discretionary Contribution Account"); and

D. The portion of each Participant's share or Account resulting from the Participant's Before-Tax Rollover Contribution (such amount to be recorded in a "Before-Tax Rollover Contribution Account"); and

E. The portion of each Participant's share or Account resulting from the Participant's After-Tax Rollover Contribution (such amount to be recorded in a "After-Tax Rollover Contribution Account"); and

F. The portion of each Participant's share or Account resulting from the Participant's After-Tax Contributions (such amount to be recorded in an "After-Tax Contribution Account"); and

G. The portion of each Participant's share or Account resulting from the Participant's Deductible Voluntary Employee Contribution (such amount to be recorded in a "Frozen Deductible Voluntary Employee Contribution Account"); and

H. The portion of each Participant's share or Account resulting from Profit Sharing Contributions attributable to the Participant's prior participation in the Dames & Moore Group Capital Accumulation Plan (such amount to be recorded in a "Frozen Profit-Sharing Contribution Account"); and

I. The portion of each Participant's share or Account invested in stock of the Corporation attributable to the Participant's prior participation in the Greiner Performance Plan (such amount to be recorded in a "Frozen Company Stock Account"); and

J. The portion of each Participant's share or Account resulting from Covered Contract Contributions attributable to the Participant's prior participation in the EG&G Technical Services, Inc. Savings Plan, any Covered Contract Contributions made pursuant to Appendix I to the Plan as it existed prior to January 1, 2011, and any amounts attributable to Covered Contract Contributions that may be transferred into the Plan pursuant to Section 10.12, below (such amount to be recorded in a "Covered Contract Contribution Account"); and

K. The portion of each Participant's share or Account resulting from Alabama Retirement Account Contributions attributable to the Participant's prior participation in the EG&G Technical Services, Inc. Savings Plan, any Alabama Retirement Account Contributions made pursuant to Appendix I to the Plan as it existed prior to January 1, 2011, and any amounts attributable to Alabama Retirement Account Contributions that may be transferred into the Plan pursuant to Section 10.12, below (such amount to be recorded in an "Alabama Retirement Contribution Account"); and

L. The portion of each Participant's share or Account resulting from Profit Sharing Contributions attributable to the Participant's prior participation in the Lear Siegler Services, Inc. Retirement Income Savings Plan, any Profit Sharing Contributions made pursuant to Appendix J to the Plan as it existed prior to January 1, 2011, and any amounts attributable to Profit Sharing Contributions that may be transferred into the Plan pursuant to Section 10.12, below (such amount to be recorded in a "LSI Profit-Sharing Contribution Account"); and

M. The portion of each Participant's share or Account resulting from SCA Contributions attributable to the Participant's prior participation in the Lear Siegler Services, Inc. Retirement Income Savings Plan, the EG&G Technical Services, Inc. Savings Plan, or the Washington Group International, Inc. 401(k) Retirement Savings Plan, any SCA Contributions made pursuant to Appendices G, F and N to the Plan, and any amounts attributable to SCA Contributions that may be transferred into the Plan pursuant to Section 10.12, below (such amount to be recorded in a "SCA Contribution Account"); and

N. The portion of each Participant's share or Account resulting from the Participant's Roth Contributions (such amount to be recorded in a "Roth Contribution Account"); and

O. The portion of each Participant's share or Account resulting from qualified non-elective contributions (such amount to be recorded in a "QNEC Account"); and

P. The portion of each Participant's share or Account resulting from company matching contributions attributable to the Participant's prior participation in the Washington Group International 401(k) Retirement Savings Plan or the Washington Group International 401(k) Retirement Savings Plan for Field Operations (such amount to be recorded in a "Prior Company Match Account").

To that end, wherever in this Plan reference is made to the "share" or "Account" of a Participant, the word "share" or "Account" where the context so permits, shall be deemed to refer severally to the Salary Reduction Contribution Account, the Company Matching Contribution Account, the Company Discretionary Contribution Account, the Before-Tax Rollover Contribution Account, the After-Tax Rollover Contribution Account, the After-Tax Contribution Account, the Frozen Deductible Voluntary Employee Contribution Account, the Frozen Profit-Sharing Contribution Account, the Frozen Company Stock Account, the Covered Contract Contribution Account, the Alabama Retirement Contribution Account, the LSI Profit- Sharing Contribution Account, the SCA Contribution Account, the Roth Contribution Account, and the QNEC Account each such Account being adjusted for income and expense credited or charged as hereinafter described. Additional Accounts may be created, as determined by the Human Resources Committee, in order to properly account for assets received pursuant to the merger with the Performance Plan of Greiner Engineering, Inc., the Dames & Moore Group Capital Accumulation Plan, the Radian International LLC 401(k) Thrift Plan, the Rogers & Associates Engineering Corporation Employee Profit Sharing Plan, the EG&G Technical Services, Inc. Savings Plan, the Lear Siegler Services, Inc. Retirement Income Savings Plan or the Salary Deferral Plan for Certain Employees of Signet Testing Labs, Inc., as applicable.

8.5 Allocation of Income and Expenses

As of each Valuation Date, all income of the Trust for the period since the preceding Valuation Date shall be credited to, and all losses and expenses of the Trust for such period shall be charged to, the various Accounts maintained by the Trustee for the Participants and Beneficiaries. Such credits and charges shall be made in proportion to the value of the respective Participant and Beneficiary Accounts as of the preceding Valuation Date (after recording all

credits and charges which would otherwise be made based on Account balances as of the preceding Valuation Date). Further, the Trustee may adjust in a nondiscriminatory and consistent manner the credits and charges which would otherwise be made based on Account balances as of the preceding Valuation Date to take into account inter-Fund transfers, periodic contributions made on behalf of Participants, repayments of Participant loans or borrowing by Participants, Rollover Contributions, or any other transactions occurring since the preceding Valuation Date.

Any loan extended by the Trustee to a Participant pursuant to Article 11 shall be deemed, for purposes of allocation of income, as an earmarked investment made for such Participant's benefit. Accordingly, all interest or other earnings attributable to such loan shall be allocated and credited exclusively to the Account of the Participant to whom such loan was made.

8.6 Revaluation of Assets

As of each Valuation Date, the Trustee shall revalue the various Accounts maintained by the Trustee for the Participants and Beneficiaries to the end that such Participant and Beneficiary Accounts will reflect any increase or decrease in fair market value of the assets of the Trust as of such date. Any such increase or decrease in market value shall be apportioned in the same manner that income, expenses, and losses are to be apportioned in accordance with the provisions of this Article 8.

8.7 Unit Accounting

Notwithstanding the accounting procedures described in Sections 8.5 and 8.6, the Human Resources Committee may, for administrative purposes, instruct the Trustee to establish unit values for one or more Funds (or any portion thereof) and maintain the Accounts setting forth each Participant's or Beneficiary's interest in such Fund (or any portion thereof) in terms of such units, all in accordance with such rules and procedures as the Human Resources Committee shall deem to be fair, equitable and administratively practicable. Any Pooled Investment Service Agreement so designed and adopted, shall be incorporated by reference. In the event that unit accounting is thus established for any Fund (or any portion thereof) the value of a Participant's or Beneficiary's interest in such Fund at any time shall be an amount equal to the then value of a unit in such Fund (or any portion thereof) multiplied by the number of units then credited to the Participant or Beneficiary.

8.8 Allocation of Contributions

There shall be credited to the Salary Reduction Contribution Account of each Participant, from the Company's current contribution, an amount equal to the amount set forth in the salary reduction agreement in effect with such Participant.

There shall be credited to the Company Matching Contribution Account of each Participant who makes Salary Reduction Contributions and/or Roth Contributions, an amount equal to the periodic Company Matching Contribution as announced by the Board pursuant to Section 5.3 and contributed from time to time to the Plan.

As of the Anniversary Date ending each Plan Year for which the Company shall make a year-end Company Matching Contribution hereunder, there shall be credited to the Company Matching Contribution Account of each Participant who (i) made Salary Reduction Contributions and/or Roth Contributions for such Plan Year, and (ii) was employed by the Company on the last day of the Plan Year, an amount equal to the appropriate share of the year- end Company Matching Contribution as announced by the Board for such year pursuant to Section 5.3.

The above requirement for employment on the last day of the Plan Year will be waived for a Participant who has incurred:

A. A Termination of Employment during the Plan Year on account of death, Disability, attainment of Normal Retirement Age or attainment of Early Retirement Age;

B. An involuntary Termination of Employment due to a reduction in force, contract loss, or contract completion;

C. Transfer to a Company Affiliate or an LLC wholly or partially owned by the Corporation; or

D. A voluntary Termination of Employment due to participation in an approved voluntary severance program offered by the Company.

In no event will the above requirement for employment on the last day of the Plan Year be waived for a Participant who has been terminated for cause.

Except as provided in Appendix H, as of the Anniversary Date ending each Plan Year for which the Company shall make a Discretionary Contribution hereunder, there shall be credited to the Company Discretionary Account of each Participant employed by the Company on such day (irrespective of whether such Participant has made a Salary Reduction Contribution), an amount which bears the same ratio to the total of the Company's Discretionary Contribution as such Eligible Employee's Compensation for such year shall bear to the aggregate of the Compensation of all Participants for such Plan Year.

The above requirement for employment on the last day of the Plan Year will be waived for a Participant who has incurred:

A. A Termination of Employment during the Plan Year on account of death, Disability, attainment of Normal Retirement Age or attainment of Early Retirement Age;

B. An involuntary Termination of Employment due to a reduction in force, contract loss, or contract completion;

C. Transfer to a Company Affiliate or an LLC wholly or partially owned by the Corporation; or

D. A voluntary Termination of Employment due to participation in an approved voluntary severance program offered by the Company.

In no event will the above requirement for employment on the last day of the Plan Year be waived for a Participant who has been terminated for cause.

In the case of a Participant who is entitled to have credited to his or her Account a portion of a Company Discretionary contribution for such Plan Year but whose employment is terminated after the close of such Plan Year and before such contribution has been made to the Trust and such credit effected, such credit shall be effected as though such Eligible Employee's employment had not terminated.

There shall be credited to the After-Tax Contribution Account of each Participant, from the Company's current contribution, an amount equal to the amount set forth in the After-Tax Contribution agreement in effect with such Participant.

In addition, from time to time, there shall be credited to the Before-Tax Rollover Contribution Account and/or After-Tax Rollover Account of each Eligible Employee the amounts contributed by him or her to the Plan which constitute Before-Tax Rollover Contributions and/or After-Tax Rollover Contributions, respectively.

8.9 Limitation on Annual Additions

If the Participant does not participate in, and has never participated in another qualified plan maintained by the Employer which provides an annual addition as defined in Section 8.11.A, the amount of annual additions which may be credited to the Participant's Account for any limitation year will not exceed the lesser of the maximum permissible amount or any other limitation contained in this Plan. If the Employer contribution that would otherwise be contributed or allocated to the Participant's Account would cause the annual additions for the limitation year to exceed the maximum permissible amount, the amount contributed or allocated will be reduced so that the annual additions for the limitation year will equal the maximum permissible amount.

Prior to determining the Participant's actual Compensation for the limitation year, the Employer may determine the maximum permissible amount for a Participant on the basis of a reasonable estimation of the Participant's Compensation for the limitation year, uniformly determined for all Participants similarly situated. As soon as administratively feasible after the end of the limitation year, the maximum permissible amount for the limitation year will be determined on the basis of the Participant's actual Compensation for the limitation year. For Plan Years beginning before July 1, 2007, if as a result of forfeitures or as a result of exceeding the maximum permissible amount, there is an excess amount the excess will be disposed of as provided in Section 8.9 of the 2005 Restatement of the Plan.

For Plan Years beginning on or after July 1, 2007, any correction of excess annual additions will be made pursuant to the correction method set forth in Revenue Procedure 2006-27 or in any subsequent guidance.

8.10 Combination with Other Defined Contribution Plans

This Section 8.10 applies if, in addition to this Plan, the Participant is covered under another qualified defined contribution plan maintained by the Employer, a welfare benefit fund as defined in Section 419(e) of the Code maintained by the Employer, an individual medical account as defined in Section 415(l)(2) of the Code maintained by the Employer, or a simplified employee pension, as defined in Section 408(k)(1) of the Code, maintained by the Employer which provides an annual addition as defined in Section 8.11.A, during any limitation year. The annual additions which may be credited to a Participant's Account under this Plan for any such limitation year will not exceed the maximum permissible amount reduced by the annual additions credited to a Participant's account under the other plans, welfare benefit funds, individual medical accounts, and simplified employee pensions for the same limitation year. If the annual additions with respect to the Participant under other defined contribution plans, welfare benefit funds, individual medical accounts, and simplified employee pensions maintained by the Employer are less than the maximum permissible amount and the Employer contribution that would otherwise be contributed or allocated to the Participant's Account under this Plan would cause the annual additions for the limitation year to exceed this limitation, the amount contributed or allocated will be reduced so that the annual additions under all such plans and funds for the limitation year will equal the maximum permissible amount. If the annual additions with respect to the Participant under such other defined contribution plans, welfare

benefit funds, individual medical accounts, and simplified employee pensions in the aggregate are equal to or greater than the maximum permissible amount, no amount will be contributed or allocated to the Participant's Account under this Plan for the limitation year.

Prior to determining the Participant's actual Compensation for the limitation year, the Employer may determine the maximum permissible amount for a Participant in the manner described in Section 8.9. As soon as is administratively feasible after the end of the limitation year, the maximum permissible amount for the limitation year will be determined on the basis of the Participant's actual Compensation for the limitation year. If as a result of forfeitures or as a result of exceeding the maximum permissible amount, a Participant's annual additions under this Plan and such other plans would result in an excess amount for a limitation year, the excess amount will be deemed to consist of the annual additions last allocated, except that annual additions attributable to a welfare benefit fund or individual medical account will be deemed to have been allocated first regardless of the actual allocation date. If an excess amount was allocated to a Participant on an allocation date of this Plan which coincides with an allocation date of another plan, the excess amount attributed to this Plan will be the product of:

1. The total excess amount allocated as of such date; times

2. The ratio of (i) the annual additions allocated to the Participant for the limitation year as of such date under this Plan to (ii) the total annual additions allocated to the Participant for the limitation year as of such date under this and all the other qualified defined contribution plans.

Any excess amount attributed to this Plan will be disposed in the manner described in Section 8.9.

8.11 Section 415 Definitions

A. Annual additions: The sum of the following amounts credited to a Participant's Account for the limitation year:

1. Employer contributions; and

2. Employee contributions; and

3. Forfeitures; and

4. Amounts allocated to an individual medical account, as defined in Section 415(l)(2) of the Code, which is part of a pension or annuity maintained by the employer; and

5. Amounts derived from contributions paid or accrued which are attributable to post-retirement medical benefits, allocated to the separate account of a key employee, as defined in Section 419A(d)(3) of the Code, under a welfare benefit fund, as defined in Section 419(e) of the Code, maintained by the employer; and

6. Amounts allocated in accordance with Section 415(a)(2) to a simplified employee pension account, as defined in Section 408(k)(1) of the Code, maintained by the employer.

For this purpose, any excess amount applied under Sections 8.9 or 8.10 in the limitation year to reduce Employer contributions will be considered annual additions for such limitation year.

B. Compensation:

Compensation includes:

1. A Participant's Earned Income, wages, salaries, and fees for professional services and other amounts received for personal services actually rendered in the course of employment with the Employer maintaining the Plan (including, but not limited to, commissions paid salesmen, compensation for services on the basis of a percentage of profits, commissions on insurance premiums, tips and bonuses), and including any elective deferral (as defined in Section 402(g)(3) of the Code);

2. Any amount which is contributed or deferred by the Employer at the election of the Eligible Employee and which is not includible in the gross income of the Eligible Employee by reason of Section 125, 132(f)(4) or 457 of the Code;

3. Payments made within 2½ months after severance from employment with the Employer or, if later, by the end of the limitation year during which the severance occurred, if they are payments that would have been paid to the Participant if the Participant had continued in employment with the Employer, and are regular compensation for services during the Participant's regular working hours, compensation for services outside the Participant's regular working hours (such as overtime or shift differential), commissions, bonuses, or other similar payments;

4. The following amounts, if these amounts are paid within 2½ months after severance from employment with the Employer or, if later, by the end of the limitation year that includes the date of severance from employment with the Employer and those amounts would have been included in the definition of Compensation if they were paid prior to the Participant's severance from employment with the Employer:

a. Payment for unused accrued bona fide sick, vacation, or other leave, but only if the Participant would have been able to use the leave if employment had continued; and

b. Payment received by a Participant pursuant to a nonqualified unfunded deferred compensation plan, but only if the payment would have been paid to the Participant at the same time if the Participant had continued in employment with the Employer and only to the extent that the payment is includible in the Participant's gross income.

5. Salary continuation payments to an individual who does not currently perform services for the Employer by reason of qualified military service (as that term is used in Code section 414(u)(1)) to the extent those payments do not exceed the amounts the individual would have received if the individual had continued to perform services for the Employer rather than entering qualified military service.

Compensation does not include the following:

6. Except as provided in subsection 4.b. above, any distributions from a plan of deferred compensation; and

7. Amounts realized from the exercise of a nonqualified stock option, or when restricted stock (or property) held by the Eligible Employee either becomes freely transferable or is no longer subject to a substantial risk of forfeiture; and

8. Amounts realized from the sale, exchange or other disposition of stock acquired under a qualified stock option; and

9. Other amounts which received special tax benefits.

For purposes of applying the limitations of this Article 8, compensation for a limitation year is the compensation actually paid or includible in gross income during such limitation year.

Notwithstanding the preceding sentence, compensation for a Participant in a defined contribution plan who is disabled is the compensation such Participant would have received for the limitation year if the Participant had been paid at the rate of compensation paid immediately before becoming disabled; such imputed compensation for the disabled Participant may be taken into account only if the Participant is not a Highly Compensated Employee and contributions made on behalf of said Participant are nonforfeitable when made.

C. Defined contribution dollar limitation: $42,000, as adjusted for increases in the cost of living pursuant to regulations prescribed by the Secretary of the Treasury in accordance with Section 415(d)(1)(C) of the Code.

D. Employer: For purposes of Sections 8.9, 8.10 and 8.11, Employer shall mean the employer that adopts this Plan, and all members of a controlled group of corporations (as defined in Section 414(b) of the Code as modified by Section 415(h)), all commonly controlled trades or businesses (as defined in Section 414(c) as modified by Section 415(h)) or affiliated service groups (as defined in Section 414(m)) of which the adopting Employer is a part, and any other entity required to be aggregated with the Employer pursuant to regulations under Section 414(o) of the Code.

E. Excess amount: The excess of the Participant's annual additions for the limitation year over the maximum permissible amount.

F. Limitation year: A calendar year, or the 12-consecutive month period elected by the Employer pursuant to action of the Board.

G. Maximum permissible amount: The maximum annual addition that may be contributed or allocated to a Participant's Account under the Plan for any limitation year shall not exceed the lesser of:

1. The defined contribution dollar limitation; or

2. 100 percent (100%) of the Participant's compensation for the limitation year.

The compensation limitation referred to in subsection G.2 above shall not apply to any contribution for medical benefits (within the meaning of Section 401(h) or Section 419A(f)(2) of the Code) which is otherwise treated as an annual addition under Section 415(l)(1) or 419A(d)(2) of the Code.

If a short limitation year is created because of an amendment changing the limitation year to a different 12-consecutive month period, the maximum permissible amount will not exceed the defined contribution dollar limitation multiplied by the following fraction:

$$\frac{\text{Number of months in the short limitation year}}{12}$$

8.12 Excess Dollar Deferrals

A. "Excess Dollar Deferrals" shall mean the amount by which the Salary Reduction Contributions made to the Plan on behalf of the Participant during the Participant's taxable year ending within the Plan Year, when added to other Code section 401(k) contributions made on the Participant's behalf under cash or deferred arrangements maintained by an entity that is unrelated to the Company or a Company Affiliate, exceed the maximum dollar limitation set forth in Section 5.1A.7.

B. If any Participant in this Plan also participates in any other Code Section 401(k) arrangement maintained by the Company or a Company Affiliate, then this Plan and such other arrangement shall, for purposes of applying the maximum dollar limitation of Section 5.1A.7. to such Participant, be treated as a single Code section 401(k) arrangement. Accordingly, the total amount of Code section 401(k) contributions made on behalf of such Participant under this Plan and any such other arrangement shall in each taxable year be limited to the applicable dollar amount in effect for such taxable year under Section 5.1A.7.

C. The Plan Administrator may, by unilateral action effected at any time during the Plan Year, reduce the Salary Reduction Election of a Participant described in Section 8.12A to the maximum deferral percentage permissible for such Participant so that the Salary Reduction Contributions to be made on such Participant's behalf for such Participant's taxable

year ending within the Plan Year will not exceed the applicable maximum dollar limitation set forth in Section 5.1A.

D. A Participant may assign to the Plan any Excess Dollar Deferrals made during a taxable year of the Participant by notifying the Plan Administrator, on or before March 1 following the close of the taxable year of the Participant to which the Excess Dollar Deferrals relate, of the amount of the Excess Dollar Deferrals to be assigned to the Plan. A Participant is deemed to notify the Plan Administrator of any Excess Dollar Deferrals that arise by taking into account only those Salary Reduction Contributions made to the Plan and Code section 401(k) contributions made under any other plan of the Company or a Company Affiliate (including any plan for which the Company or a Company Affiliate becomes the plan sponsor during the taxable year due to the Company's or a Company Affiliate's acquisition of the company that maintained such plan). Notwithstanding any other provision of the Plan, Excess Dollar Deferrals, plus any income and minus any loss allocable thereto, shall be distributed by no later than the first April 15 following the close of the taxable year of the Participant to which those Excess Dollar Deferrals relate, to any Participant to whose Excess Dollar Deferrals for the preceding taxable year were assigned to the Plan and who claims Excess Dollar Deferrals for such taxable year.

E. The Excess Dollar Deferrals, together with the income thereon, distributed to the Participant shall, at the time of such distribution, be deducted from the Participant's Salary Reduction Account.

F. The income allocable to the Excess Dollar Deferrals distributed to such affected Participant shall be calculated by multiplying:

1. The income or loss allocable to the Participant's Salary Reduction Account for the Participant's taxable year for which the Excess Dollar Deferrals are made; by

2. A fraction, the numerator of which is the Excess Dollar Deferrals made on the Participant's behalf for such taxable year and the denominator of which is equal to the sum of:

a. The total account balance of the Participant attributable to elective contributions as of the beginning of the taxable year; plus

b. The Participant's elective contributions for the taxable year.

G. The Excess Dollar Deferrals shall be reduced by any Excess Salary Reduction Contributions previously distributed to the Participant under Section 7.3 for such Plan Year. The Excess Dollar Deferrals shall be treated as Annual Additions under Section 8.11A, unless such amounts are distributed no later than the first April 15 following the close of the taxable year of the Participant to which the Excess Dollar Deferrals relates.

8.13 Special Rules Relating to Veterans and Reservists

A. In General. Notwithstanding any provision of this Plan to the contrary, effective December 12, 1994, contributions, benefits and service credit with respect to qualified military service will be provided in accordance with Section 414(u) of the Code.

B. Benefits for Participants Who Die While on Qualified Military Service. Effective January 1, 2007, this subsection B. applies for purposes of determining survivor benefits for a Participant's Beneficiary if a Participant on qualified military service dies while on such qualified military service. In such situation, the Employer shall treat the Participant as if the Employer rehired the Participant on the day before the Participant's death and then as if the Participant died the following day. However, this subsection B. does not require the Employer to make an additional Employer Contribution on behalf of the deceased Participant or to allow any Salary Deferrals or Catch-Up Contributions on behalf of the deceased Participant.

C. Differential Wage Payments

1. In General. Effective January 1, 2009, this subsection C. applies to Participants who are absent from active employment on account of qualified military service and who receive Differential Wage Payments while on qualified military service.

2. Differential Wage Payments. Differential Wage Payments are any payments as described in Code Section 3401(h)(2) that:

a. are made by an Employer to an individual with respect to any period of qualified military service while on active duty for a period of more than 30 days; and

b. represent all or a portion of the wages the individual would have received from the Employer if the individual were performing service for the Employer.

3. Differential Wage Payments Treated as Compensation. If an Employer pays Differential Wage Payments to a Participant, such Participant shall be deemed to be an Employee of such Employer and the Differential Wage Payments shall be deemed to be Compensation for all purposes of this Plan, including for purposes of making Salary Deferrals and Catch-Up Contributions to the Plan. If the Participant were an Eligible Employee immediately prior to his or her qualified military service, the Participant is entitled to make Salary Deferrals or Catch-Up Contributions out of such Differential Wage Payments and the Participant's existing salary reduction agreement shall apply to Salary Deferrals or Catch-Up Contributions out of any Differential Wage Payments.

4. Nondiscrimination Requirement.

a. General Rule. Salary Deferrals and Catch-Up Contributions or Employer Contributions or benefits that are based on Differential Wage Payments shall not be taken into account for purposes of the discrimination testing requirements

described in Article 7 ("Special Nondiscrimination Testing") of the Plan and the Plan shall be treated as complying with the discrimination provisions described in Code Section 414(u)(1)(C) provided:

(i) (all employees of the Employer and any Company Affiliates who are on qualified military service and on active duty for at least thirty (30) days are entitled to receive Differential Wage Payments on reasonably equivalent terms; and

(ii) if eligible to participate in a retirement plan maintained by the Employer, such employee is permitted to make Salary Deferrals and Catch- Up Contributions based on the Differential Wage Payments on reasonably equivalent terms.

For purposes of applying this subsection a., the Employer can ignore individuals described in Code Sections 410(b)(3) through 410(b)(5).

b. If the requirements of subsections a.(i) and (ii) above are not met, Salary Deferrals and Catch-Up Contributions or Employer Contributions or benefits that are based on Differential Wage Payments shall be taken into account for purposes of the nondiscrimination testing requirements described in Article 7 of the Plan and Code Section 414(u)(1)(C).

c. If the requirements of subsection a. above are met and if the Plan Administrator so elects, Salary Deferrals and Catch-Up Contributions or Employer Contributions or benefits that are based on Differential Wage Payments shall be taken into account for purposes of the nondiscrimination testing requirements described in Article 7 of the Plan and Code Section 414(u)(1)(C), provided however, that the Plan Administrator may not elect to include such Salary Deferrals and Catch-Up Contributions or Employer Contributions or benefits for purposes of discrimination testing if such inclusion would cause any failure of the discrimination testing requirements.

D. Deemed Severance from Employment

1. In General. Notwithstanding any other provision of the Plan, for the purposes of Code section 401(k)(2)(B)(i)(I), effective January 1, 2014, an individual shall be treated as having been severed from employment during any period the individual is performing service in the uniformed services described in Code section 3401(h)(2)(A).

2. Suspension of Deferrals. If an individual elects to receive a distribution on account of a severance of employment described in 1., above, that individual may not make an elective deferral or any other employee contribution during the 6-month period beginning on the date of the distribution.

a. If a Participant receives a distribution that meets the definition of a qualified reservist distribution set forth in paragraph E., below, the distribution will be treated as a qualified reservist distribution, even if the distribution would also have been

permitted as a result of a deemed severance of employment under this paragraph D., and that distribution would not be subject to the 6-month restriction on elective deferrals.

E. Qualified Reservist Distributions. Effective January 1, 2014, distributions may be made to a Participant of all or a portion of the balance in the Participant's Account if:

1. such individual was (by reason of being a member of a reserve component (as defined in section 101 of title 37, United States Code) ordered or called to active duty for a period in excess of 179 days or for an indefinite period; and

a. such distribution is made during the period beginning on the date of such order or call and ending at the close of the active duty period.

ARTICLE 9

TERMINATION OF EMPLOYMENT AND REEMPLOYMENT

9.1 Full Vesting

Each Participant's Account shall be fully and immediately vested in such person, and shall not be subject to forfeiture.

9.2 Termination of Employment

In the event of the termination of a Participant's employment by reason of death, Disability, attainment of Normal Retirement Age or other Termination of Employment, then the amount credited to such Participant's Account in the Plan shall be determined as of the most recent Valuation Date preceding the distribution of benefits to the Participant. Such amount shall be distributed to or on behalf of such Participant at such time and in the manner provided under the further terms of the Plan.

9.3 Restoration of Forfeited Amounts

Any amount forfeited by:

A. A former participant in the Cash & Associates Profit Sharing & Salary Deferral Plan (such plan referred to as the "Cash & Associates Plan" and such participant referred to as a "Cash & Associates Participant") who terminated employment with Cash & Associates prior to January 1, 2007;

B. A former participant in the LopezGarcia Group 401(k) Savings Plan (such plan referred to as the "LopezGarcia Plan" and such participant referred to as a "LopezGarcia Participant") who terminated employment with LopezGarcia Group Inc. prior to January 1, 2009;

C. A former participant in the Washington Group International, Inc. 401(k) Retirement Savings Plan (such plan referred to as the "WGI Plan" and such participant referred to as a "WGI Participant") who terminated employment with URS E&C Holdings, Inc. (formerly known as Washington Group International, Inc.) prior to January 1, 2011;

Shall be restored to the credit of such individual under the following circumstances:

1. A former Cash & Associates Participant, or former LopezGarcia Participant, or former WGI Participant resumes employment with the Employer and becomes eligible to re-enter the Plan in accordance with Article 4 before incurring five consecutive One- Year Breaks in Service and before having received a distribution from the applicable plan; or

2. A former Cash & Associates Participant, or former LopezGarcia Participant, or former WGI Participant who had received a distribution from the applicable plan, resumes employment with the Employer and becomes eligible to re-enter the Plan in accordance with Article 4 before incurring five consecutive One-Year Breaks in Service and repays to the

Plan the full amount of the distribution previously received (unadjusted by any later gains or losses). Such repayment must be made within five years after the Participant is re-employed by the Employer.

In the event a restoration of previously forfeited amounts occurs on account of the circumstance described in subsection 1, above, the prior amount of forfeiture shall be restored with adjustment for any subsequent gains or losses, as determined by the Human Resources Committee. In the event a restoration of previously forfeited amounts occurs on account of the circumstance described in subsection 2, above, the prior amount of forfeiture shall be restored without adjustment for any subsequent gains or losses.

If a Participant terminates employment with the Employer at a time when his or her vested Account balance is zero, he or she will be deemed to have received a distribution of his or her vested Account balance and treated as a Former Participant described in subsection 2, above. Accordingly, upon re-entry into the Plan, such a Participant will have his or her previously forfeited amount restored without adjustment for any subsequent gains or losses.

Funds needed in any Plan Year to reinstate the amount previously forfeited by a re- employed Participant shall be provided by the Company by way of a separate Plan contribution.

The restored amounts shall be one hundred percent (100%) vested at the time of restoration.

ARTICLE 10

DISTRIBUTION OF BENEFITS

A Participant may receive a distribution of Plan benefits as specified in this Article 10. In addition, special rules may apply as described in one of the Appendices to the Plan.

10.1 Normal Form of Payment

Except as provided in Appendix F and G, the normal form of distribution of benefits under this Plan to a Participant who has had a Termination of Employment shall be a cash lump sum payment of the entire vested amount of his or her Accounts determined as of the Valuation Date on or immediately preceding the date of distribution. Payment of the normal form of benefit may be made at such time following a Participant's Termination of Employment with the Company as the Participant shall elect, but not later than the required beginning date described in Section 10.3. If Section 10.5 applies, distribution shall be immediate in the form of a cash lump sum.

Notwithstanding the foregoing, unless the Participant elects distribution at a later date, the payment of benefits under the Plan to the Participant will begin not later than the 60th day after the end of the Plan Year in which the latest of the following events occurs:

A. The attainment by the Participant of Normal Retirement Age.

B. The 10th anniversary of the year in which the Participant commenced participation in the Plan.

C. The termination of the Participant's service with the Company.

10.2 Alternative Form of Payment

Instead of the normal form of distribution of benefits as provided in Section 10.1, a Participant may elect to receive payment in the form of substantially equal consecutive monthly, quarterly, semiannual, or annual installments over a stated number of years not to exceed the Participant's life expectancy.

10.3 Required Minimum Distributions

The entire interest in the Plan of any Participant must be, or commence to be, distributed before the "required beginning date". For a Participant who is not a five percent (5%) owner, the required beginning date is April 1 of the calendar year following the later of (i) the calendar year in which the Participant attains age 70½; or (ii) the calendar year in which the Participant retires. The required beginning date for a Participant who is a five percent (5%) owner (as defined in Section 416(i) of the Code) is April 1 of the calendar year following the calendar year in which the Participant attains age 70½. The Plan will apply the minimum distribution requirements of Section 401(a)(9) of the Code, including the incidental death benefit requirement of Code section

401(a)(9)(G), in accordance with the final Treasury regulations under Code section 401(a)(9) as follows:

A. <u>General Rules</u>

1. Requirements of Treasury Regulations Incorporated. All distributions required under this Section 10.3 will be determined and made in accordance with the Treasury regulations sections 1.401(a)(9)-2 through 1.401(a)(9)-9.

2. TEFRA Section 242(b)(2) Elections. Notwithstanding the other provisions of this Section 10.3, distributions may be made under a designation made before January 1, 1984, in accordance with Section 242(b)(2) of the Tax Equity and Fiscal Responsibility Act (TEFRA) and the provisions of the Plan that relate to Section 242(b)(2) of TEFRA.

B. Time and Manner of Distribution

1. Required Beginning Date. The Participant's entire interest will be distributed, or begin to be distributed, to the Participant no later than the Participant's required beginning date.

2. Death of Participant Before Distributions Begin. If the Participant dies before distributions begin, the Participant's entire interest will be distributed, or begin to be distributed, no later than as follows:

a. If the Participant's surviving Spouse is the Participant's sole designated Beneficiary, then distributions to the surviving Spouse will begin 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 1/2, if later.

b. If the Participant's surviving Spouse is not the Participant's sole designated Beneficiary distributions to the designated Beneficiary will begin 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 distributions to the surviving Spouse begin, this Section B.2, other than Section B.2.a., will apply as if the surviving Spouse were the Participant.

For purposes of this Section B.2 and Section D., unless Section B.2.d. applies, distributions are considered to begin on the Participant's required beginning date. If Section B.2.d. applies, distributions are considered to begin on the date distributions are required to begin to the surviving Spouse under Section B.2.a.. If distributions under an annuity purchased from an insurance company irrevocably commence to the Participant before the Participant's required beginning date (or to the Participant's surviving Spouse before the date distributions are required to begin to the surviving Spouse under Section B.2.a.), the date distributions are considered to begin is the date distributions actually commence.

3. Forms of Distribution. Unless the Participant's interest is distributed in the form of an annuity purchased from an insurance company or in a single sum on or before the required beginning date, as of the first distribution calendar year distributions will be made in accordance with Sections C. and D. of this Section 10.3. If the Participant's interest is distributed in the form of an annuity purchased from an insurance company, distributions thereunder will be made in accordance with the requirements of Section 401(a)(9) of the Internal Revenue Code and the Treasury regulations.

C. Required Minimum Distributions During Participant's Lifetime

1. Amount of Required Minimum Distribution for Each Distribution Calendar Year. During the Participant's lifetime, the minimum amount that will be distributed for each distribution calendar year is the lesser of:

a. 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.

2. Lifetime Required Minimum Distributions Continue Through Year of Participant's Death. Required minimum distributions will be determined under this Section C. beginning with the first distribution calendar year and up to and including the distribution calendar year that includes the Participant's date of death.

D. Required Minimum Distributions After Participant's Death

1. Death on or After Date 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:

(i) 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.

(ii) 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.

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

2. Death Before Date Distributions Begin

a. Participant Survived by Designated Beneficiary. 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 D.1.

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 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 D.2.a., this Section D.2. will apply as if the surviving Spouse were the Participant.

E. Definitions

1. Designated Beneficiary. The individual who is designated as the Beneficiary under Section 10.4 of the Plan and 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.

2. Distribution calendar year. A calendar year for which a minimum distribution is required. For distributions beginning before the Participant's death, the first distribution calendar year is the calendar year immediately preceding the calendar year which contains the Participant's required beginning date. For distributions beginning after the Participant's death, the first distribution calendar year is the calendar year in which distributions are required to begin under Section B.2. The required minimum distribution for the Participant's first distribution calendar year will be made on or before the Participant's required beginning date. The required minimum distribution for other distribution calendar years, including the required minimum distribution for the distribution calendar year in which the Participant's required beginning date occurs, will be made on or before December 31 of that distribution calendar year.

3. Life expectancy. Life expectancy as computed by use of the Single Life Table in section 1.401(a)(9)-9 of the Treasury regulations.

4. Participant's Account balance. 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 distributions made in the valuation calendar year after the valuation date. The Account balance for the valuation calendar year includes any amounts rolled over or 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.

5. Required beginning date. The date specified in Section 10.3 of the Plan.

Consistent with the foregoing, the following rules shall determine the time of distributions following the death of a Participant:

F. Except as otherwise provided below, in the event of a Participant's death, one hundred percent (100%) of the vested amount of the Accounts of such deceased Participant which has not been distributed shall automatically be paid to such deceased Participant's Beneficiary(ies) in a cash lump sum as soon as administratively feasible after the death of the Participant.

G. If a Participant is receiving a distribution of his or her Accounts in installments pursuant to Section 10.2, then, following the death of such Participant, the Beneficiary may elect to (i) continue to receive the remaining vested balance of such deceased Participant's Accounts in installment

payments, subject to the terms of Section 401(a)(9) of the Code and the regulations thereunder, as set forth in Section 10.3, or (ii) receive the remaining vested balance of such deceased Participant's Accounts in a cash lump sum.

H. Waiver of 2009 Required Minimum Distributions

Notwithstanding any other provision of this Section 10.3, a Participant or Beneficiary who would have been required to receive required minimum distributions for 2009 but for the enactment of section 401(a)(9)(H) of the Code ("2009 RMDs"), and who would have satisfied that requirement by receiving distributions that are:

1. equal to the 2009 RMDs; or

2. one or more payments in a series of substantially equal distributions (that include the 2009 RMDs) made at least annually and expected to last for the life (or life expectancy) of the Participant, the joint lives (or joint life expectancy) of the Participant and the Participant's designated Beneficiary, or for a period of at least 10 years ("Extended 2009 RMDs"), will not receive those distributions for 2009 unless the Participant or Beneficiary chooses to receive such distributions. Participants and Beneficiaries described in the preceding sentence will be given the opportunity to elect to receive the distributions described in the preceding sentence.

10.4 Beneficiary Designation: Spousal Consent

At any time and from time to time each Participant shall have the right by written notice to the Corporation to designate the person who, as his or her Beneficiary, shall receive, in the event of his or her death, the vested amount of his or her Accounts which have not been distributed and the right to revoke any such designations. The name of the Beneficiary shall be held on file by the Trustee.

If a married Participant designates someone other than his or her Spouse as the Beneficiary with respect to any portion of his or her Accounts, the designation shall be invalid unless (i) the Spouse of the Participant consents in writing to such designation, and the Spouse's consent acknowledges the effect of such designation, and such consent specifies the non-Spouse Beneficiary being designated (including any class of beneficiaries or any contingent beneficiaries) and is witnessed by a Plan representative or a notary public, or (ii) it is established to the satisfaction of a Plan representative that such spousal consent may not be obtained because there is no Spouse, because the Spouse cannot be located, or because of such other circumstances as are prescribed by regulations of the Secretary of Treasury. Any consent by a Spouse (or establishment that the consent of a Spouse many not be obtained) shall be effective only with respect to such Spouse and shall be limited to a specific alternate Beneficiary unless such consent expressly permits designations by the Participant without any requirement of further

consent by the Spouse. In the absence of such a provision, any new change of Beneficiary shall require a new spousal consent.

If no Beneficiary designation is on file with the Trustee at the time of the death of a Participant, or if such designation is not effective for any reason as determined by the Trustee, then payment shall be made to the Participant's surviving Spouse or, if there be none surviving, to the estate of the Participant.

10.5 Small Distributions

Except as provided below, and notwithstanding any other provision of this Plan to the contrary, upon Termination of Employment the Trustee will automatically make distribution of the vested portion of a Participant's Accounts in a cash lump sum payment if the value of such Accounts does not exceed $1,000.

A. Exception to Cash-Out Rule for Certain Nonvested or Partially Vested Employees. The mandatory cash-out rule contained in Section 10.5 of the Plan does not apply to a former Employee who meets the following requirements:

1. Not Fully Vested. The former Employee has a partially vested Account balance or non-vested Account balance.

2. Eligible for Imputed Vesting Service. The former Employee had a Termination Date and immediately thereafter (as determined by the Human Resources Committee) commenced employment with an entity described in a. through c. below. For these former Employees, service at an entity described in a. through c. below shall be converted into Hours of Service under this Plan for vesting purposes using procedures developed by the Human Resources Committee, but only to the extent the recognition of such service will satisfy the imputed service requirements of Treasury Regulation §1.401(a)(4)-11(d)(3) and other applicable law.

a. Westinghouse Governmental Services ("WGES").

b. An 80% or more owned subsidiary of WGES.

c. Any other entity which the Human Resources Committee determines is sufficiently related to WGES.

3. Written Notification. The former Employee notifies the Human Resources Committee (using a form provided by the Human Resources Committee) that he or she does not want to receive a distribution of his or her vested Account balance. Such election must be received by the Human Resources Committee within thirty (30) days following the former Employee's Termination Date (or such longer period as determined by the Human Resources Committee). If notice of an election is not made within thirty (30) days (or such longer period as determined by the Human Resources Committee), the mandatory cash out provisions will apply and the non-vested portion of the Account will be forfeited.

B. Timing of Subsequent Distribution. At the earliest of:

1. The former Employee becoming 100% vested;

2. The former Employee becoming ineligible for additional imputed vesting service (see subparagraph (b) above); or

3. The former Employee attaining age 65, the former Employee's Account balance shall be distributed in a lump sum. However, if at the time of the distribution, the former Employee's Account balance is greater than $1,000 or if the former Employee is employed by a Company Affiliate, the distribution shall be delayed until the Account can otherwise be distributed in accordance with this Article 10.

10.6 Segregated Accounts

Amounts credited to the Accounts of Participants whose employment has terminated or Beneficiaries which are not paid out may be held with other assets of the Trust or may be held separately from the assets held for the benefit of other Participants. If so segregated, the Trustee shall invest such segregated Accounts in savings accounts, certificates of deposit, Treasury bills, bonds, or similar interest-bearing investments, as instructed by the Human Resources Committee, regardless of the investment policy adopted respecting the balance of the Trust assets. In so doing, the Human Resources Committee shall not discriminate in favor of one or some other terminated former Participants or Beneficiaries as against one or some other terminated former Participants or Beneficiaries. Each such payee shall be credited or charged with appropriate adjustments for earnings, losses, and revaluations of the segregated amount being held for his or her benefit; all such adjustments shall be made as of each Anniversary Date, in the same manner as adjustments to other assets of the Trust. Nothing in this section, however, shall entitle such payee to share in any Company contributions to the Trust in which he or she would not otherwise be entitled to share under the provisions of this Plan.

10.7 Unclaimed Benefits

A. Location of Participant or Beneficiary Unknown. In the event that all, or any portion, of the distribution payable to a Participant or his or her Beneficiary hereunder shall, at the expiration of five years after it shall become payable, remain unpaid solely by reason of the inability of the Human Resources Committee, after sending a registered letter, return receipt requested, to the last known address, and after further diligent effort to ascertain the whereabouts of such Participant or his or her Beneficiary, the amount so distributable shall be applied to reduce the Company's contribution to the Plan for Company Matching Contributions pursuant to Section 5.3 following the Anniversary Date ending the Plan Year during which said five year period expires. In the event a Participant or Beneficiary is subsequently located, his or her reapplied benefit shall be restored.

B. Deceased Participants. If the Beneficiary of a deceased Participant to whom a distribution has become payable has not, within five years after it becomes payable

accepted such distribution, corresponded in writing concerning such distribution or otherwise indicated an interest to receive the distribution as evidenced by a memorandum or other record on file with the Human Resources Committee, then the amount so distributable shall be applied to reduce the Company's contribution to the Plan for Company Matching Contributions pursuant to Section 5.3 following the Anniversary Date ending the Plan Year during which said five year period expires. In the event a Beneficiary subsequently indicates an interest in such distribution, such Beneficiary's reapplied benefit shall be restored.

10.8 Special Distribution Rules Applicable to Qualified Domestic Relations Order

In the event that all, or any portion of the amounts credited to the Accounts of a Participant are required to be paid to an alternate payee in accordance with the terms of any Qualified Domestic Relations Order ("QDRO"), as that term is defined in Article 12, the Human Resources Committee or its delegate shall instruct the Trustee to distribute to such designated alternate payee all amounts required under the QDRO regardless of whether the Participant would be entitled to a distribution of his or her Account by virtue of Termination of Employment or attainment of Normal Retirement Age. The alternate payee under the QDRO shall have the option to receive, at his or her election, the entire amount required by the QDRO in the form of a cash lump sum as soon as administratively feasible after the Human Resources Committee's or its delegate's receipt and verification of the QDRO.

10.9 Direct Rollovers

Notwithstanding any provision of the Plan to the contrary that would otherwise limit a Distributee's election under this section, a Distributee may elect, at the time and in the manner prescribed by the Human Resources Committee, to have any portion of an eligible rollover distribution paid directly to an eligible retirement plan specified by the Distributee in a direct rollover.

For purposes of this Section 10.09, the following definitions shall apply:

A. "Eligible rollover distribution": An eligible rollover distribution is any distribution of all or any portion of the balance to the credit of the Distributee, except that an eligible rollover distribution does not include:

1. Any hardship withdrawal;

2. Any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Distributee or the joint lives (or joint life expectancies) of the Distributee and the Distributee's designated Beneficiary, or for a specified period of ten years or more; or

3. Any distribution to the extent such distribution is required under Section 401(a)(9) of the Code.

B. "Eligible retirement plan": An eligible retirement plan is an individual retirement account described in Section 408(a) of the Code, an individual retirement annuity described in Section 408(b) of the Code, an annuity plan described in Section 403(a) of the Code, an annuity plan

described in Section 403(b) of the Code, a governmental plan described in Section 457(b) of the Code, or a qualified trust described in Section 401(a) of the Code, that accepts the Distributee's eligible rollover distribution. With respect to a Distributee who is a non-spouse Beneficiary, only an individual retirement plan as provided for under Section 402(c)(11) of the Code will qualify as an eligible retirement plan.

C. "Distributee": A "Distributee" includes:

1. an Eligible Employee or former Eligible Employee;

2. An Eligible Employee or former Eligible Employee's surviving spouse:

3. An Eligible Employee or former Eligible Employee's spouse or former spouse who is the alternate payee under a qualified domestic relations order (as defined in Section 414(p) of the Code) with regard to the interest of that spouse or former spouse; and

4. Subject to the limitations set forth in subsection B. above, an Eligible Employee or former Eligible Employee's non-spouse Beneficiary.

D. "Direct rollover": A direct rollover is a payment by the Plan to the eligible retirement plan specified by the Distributee.

10.10 Money Purchase Pension Plan Balances

As soon as practicable following the Internal Revenue Service's issuance of a favorable determination letter with respect to the restatement of the Plan, all Account balances attributable to contributions made to a money purchase pension plan previously merged with the WCG Plan shall be distributed to the Participants in a cash lump sum distribution. Notwithstanding the foregoing, if the Participant's total Account balance under the Plan exceeds $1,000, such a distribution will not be made unless the Participant (and the Participant's Spouse, if married) consent to such distribution. Notwithstanding the terms of Article 6., except as provided in this Section 10.10, no withdrawals of such money purchase pension plan Account balances shall be made prior to Termination of Employment with the Company. All withdrawals of such money purchase pension plan Account balances upon Termination of Employment with the Company shall be made in accordance with Appendix F.

10.11 Involuntary Transfers to another Defined Contribution Plan

A. Transfers to the Contract Employee Plan. If a Participant becomes ineligible to receive additional allocations under this Plan as a result of the Participant's change in employment status and, as a result of such change, the Participant becomes eligible to receive

allocations under the Contract Employee Plan, that Participant's Account balance shall be transferred to the Contract Employee Plan.

B. Transfers to any other Defined Contribution Plan Sponsored by the Company or a Company Affiliate. If a Participant becomes ineligible to receive additional allocations under this Plan as a result of the Participant's change in employment status and, as a result of such change, the Participant becomes eligible to receive allocations under another defined contribution plan (other than the Contract Employee Plan) sponsored by the Company or a Company Affiliate that is subject to Code Section 401(k), that Participant's Account balance may, upon resolution of the Human Resources Committee, be transferred to the plan under which the Participant is currently eligible to receive allocations.

No transfer shall be made under this Section 10.11 if the Participant's Account contains assets attributable to contributions made to a money purchase pension plan previously merged with the WCG Plan, or has a Frozen Company Stock Account.

10.12 Involuntary Transfers from another Defined Contribution Plan

A. Transfers from the Contract Employee Plan. If a Participant becomes ineligible to receive additional allocations under the Contract Employee Plan as a result of the Participant's change in employment status and, as a result of such change, the Participant becomes eligible to receive allocations under this Plan, that Participant's Account balance shall be transferred to the Plan from the Contract Employee Plan.

B. Transfers from any other Defined Contribution Plan Sponsored by the Company or a Company Affiliate. If a Participant becomes ineligible to receive additional allocations under a defined contribution plan (other than the Contract Employee Plan) sponsored by the Company or a Company Affiliate that is subject to Code Section 401(k) as a result of the Participant's change in employment status and, as a result of such change, the Participant becomes eligible to receive allocations under this Plan, that Participant's Account balance may, upon resolution of the Human Resources Committee, be transferred to the Plan from the plan under which the Participant has become ineligible to receive allocations.

No transfer shall be made under this Section 10.12 if the Participant's Account contains assets attributable to contributions made to a money purchase pension plan previously merged into the transferring plan or has a company stock account.

10.13 Voluntary Transfers to a Defined Contribution Plan of an Unrelated Employer

A Participant may voluntarily direct the Human Resources Committee to transfer his or her Account balance to a defined contribution plan sponsored an unrelated employer that is subject to Code Section 401(k), provided that all of the provisions of this Section 10.13 are satisfied.

A. Because the Participant's Account is subject to Code Section 401(k), amounts from this Plan may be transferred only to another defined contribution plan that is subject to Code Section 401(k).

B. The transfer must be made either (i) in connection with an asset or stock acquisition, merger or similar transaction involving a change in the Participant's Employer (i.e., an acquisition or disposition within the meaning of Treasury Regulation Section 1.410(b)-2(f); or (ii) in connection with the Participant's change in employment status and as a result of such change, the Participant is no longer entitled to receive additional allocations under this Plan.

C. The Participant's voluntary election must be made by the deadline determined by the Human Resources Committee (and by using such forms as established by the Human Resources Committee). Generally, this deadline will be no later than the end of the second calendar year after the event described in subsection B. above.

D. The transfer will be permitted only if the Participant is 100% vested in his or her Account and does not have any monies in his or her Account attributable to contributions made to a money purchase pension plan previously merged with the WCG Plan and does not have a Frozen Company Stock Account.

E. The transfer must satisfy Code Section 414(1).

10.14 Voluntary Transfers to the Plan from a Defined Contribution Plan of an Unrelated Employer

A Participant may voluntarily direct the Human Resources Committee to accept a transfer to his or her Account in the Plan from defined contribution plan sponsored an unrelated employer that is subject to Code Section 401(k), provided that all of the provisions of this Section 10.14 are satisfied.

A. Because the Participant's Account is subject to Code Section 401(k), amounts may be transferred to this Plan only from another defined contribution plan that is subject to Code Section 401(k).

B. The transfer must be made either (i) in connection with an asset or stock acquisition, merger or similar transaction involving a change in the Participant's Employer (i.e., an acquisition or disposition within the meaning of Treasury Regulation Section 1.410(b)-2(f); or (ii) in connection with the Participant's change in employment status and as a result of such change, the Participant is no longer entitled to receive additional allocations under this Plan.

C. The Participant's voluntary election must be made by the deadline determined by the Human Resources Committee (and by using such forms as established by the Human Resources Committee). Generally, this deadline will be no later than the end of the second calendar year after the event described in subsection B. above.

D. The transfer will be permitted only if the Participant is 100% vested in the account being transferred, and there are no monies in the account being transferred that are attributable to contributions made to a money purchase pension plan previously merged into the transferring plan.

E. The transfer must satisfy Code Section 414(1).

ARTICLE 11

LOANS TO PARTICIPANTS

A request for a loan by a Participant who is a party in interest, within the meaning of Section 3(14) of ERISA, will be made in writing to the Human Resources Committee or its delegate and will specify the amount of the loan. The total amount of any such loan, when added to the outstanding balance of all other loans to the Participant under the Plan or any other qualified plan(s) of the Company or a Company Affiliate, will not exceed the lesser of $50,000 or 50% of the value of the Participant's vested Account balance. The $50,000 limitation will be reduced by the excess, if any, of the highest outstanding balance of loans from the Plan during the one-year period ending on the day before the date on which such loan was made over the outstanding balance of loans from the Plan on the date that such loan was made.

The Human Resources Committee shall issue written loan guidelines, which shall form part of the Plan, describing the procedures and conditions for making loans, and may revise those guidelines at any time, and for any reason.

Loans will be made on such terms and subject to such limitations as prescribed in the Plan's written loan guidelines, provided any such loan is evidenced by a written promissory note, bears a reasonable rate of interest on the unpaid principal, is adequately secured, and will be repaid by the Participant over a period not to exceed five years, unless the loan is for the purpose of acquiring a dwelling unit used or to be used within a reasonable time as the principal residence of the Participant in which case the loan may be repaid by the Participant over a period not exceed 15 years.

The terms and conditions on which loans under the Plan will be granted will be applied on a reasonably equivalent basis with respect to all Participants. Upon receipt of a Participant's request for a loan, the Human Resources Committee or its delegate will arrange for the distribution of the specified amount in a single sum payment of cash to the Participant. Funds for the loan will be withdrawn from the Participant's Accounts, based on administrative procedures adopted from time to time by the Human Resources Committee.

Any loan to a Participant under the Plan will be secured by the pledge of 50% of the Participant's right, title, and interest in his or her Account. The pledge will be evidenced by the execution of a promissory note by the Participant.

The Human Resources Committee or its delegate will have the sole responsibility for ensuring that a Participant timely makes all scheduled loan repayments. Repayment will be paid to the Trust, and is to be accompanied by written instructions from the Human Resources Committee or its delegate identifying the Participant on whose behalf the loan repayment is being made. Any loan must be amortized on a substantially level basis, with payments not less frequently than quarterly over the term of the loan. A loan may be prepaid without penalty at any time.

In the event of a Participant's Termination of Employment with the Company or a default by a Participant on a loan repayment, all remaining principal payments on the loan will be immediately due and payable, unless the terminated Participant elects to make regular direct payments on his or her loan by personal check in U.S. dollars as approved by the Human Resources Committee or its delegate until his or her loan is otherwise required to be paid in full pursuant to this Article 11. Upon the Participant's death, or upon the Participant's Termination of Employment or earlier distribution, the unpaid balance of any loan, including any unpaid interest, will be deducted from any payment or distribution from the Plan to which said Participant or his or her designated Beneficiary may be entitled and the vested interest in the Account will be correspondingly reduced. If the Participant does not elect to make regular direct payments, and does not repay said loan within 90 days of the date of said Participant's Termination of Employment, or does elect to make regular direct payments, and a default later occurs, the Human Resources Committee or its delegate will be authorized (to the extent permitted by law) to take any and all actions necessary and appropriate to enforce collection of an unpaid loan. However, in the event of a default, foreclosure on the note and attachment of security will not occur until a distributable event occurs under the Plan. A default will be deemed to have occurred if any loan payment has not been made by the last day of the calendar quarter following the calendar quarter in which the payment was due to be paid by the Participant.

Notwithstanding the preceding paragraph, a Participant who ceases to be an Eligible Employee of the Company due to his or her transfer to a Company Affiliate that is not a Participating Employer shall not be required to repay his or her loan in full upon the occurrence of such transfer. Provided that such transferred Participant remains in the employ of a Company Affiliate, he or she may make arrangements for regular direct payments on his or her loan by personal check in U.S. dollars as approved by the Human Resources Committee or its delegate until his or her loan is otherwise required to be paid in full pursuant to this Article 11.

A Participant is not required to obtain the consent of his or her Spouse, if any, to use the portion of the Participant's Account balance that is not attributable to money purchase pension plan balances as security for the loan.

A Participant must obtain the consent of his or her Spouse, if any, to use any portion of the Participant's Account balance that is attributable to money purchase plan balances as security for the loan. Spousal consent shall be obtained no earlier than the beginning of the 90-day period that ends on the date on which the loan is to be so secured. The consent must be in writing, must acknowledge the effect of the loan, and must be witnessed by a Plan representative or notary public. Such consent shall thereafter be binding with respect to the consenting Spouse or any subsequent Spouse with respect to that loan. A new consent shall be required if the Account balance is used for renegotiation, extension, renewal, or other revision of the loan.

Notwithstanding any provision of this Plan to the contrary, effective December 12, 1994, the obligation to repay any loan to a Participant under the Plan shall be suspended during the period such Participant is performing service in the uniformed services as provided for in Section 414(u)(4) of the Code.

ARTICLE 12

SPENDTHRIFT CLAUSE

Except as otherwise provided in this Article 12, the rights of a Participant or Beneficiary to receive payments or benefits hereunder shall not be subject to alienation or assignment, and shall not be subject to anticipation, encumbrance or claims of creditors. However, the foregoing shall not apply in the following circumstances:

12.1 Pursuant to Qualified Domestic Relations Order

The Plan shall pay benefits in accordance with the terms of any Qualified Domestic Relations Order, provided that such Order (i) does not require the Plan to provide any type or form of benefits or any option, that is not otherwise provided hereunder, and (ii) does not require the Plan to provide increased benefits, and (iii) does not require the payment of benefits to an alternate payee which are required to be paid to another alternate payee under another order previously determined to be a Qualified Domestic Relations Order. For purposes of the preceding sentence, a "Domestic Relations Order" shall mean any judgment, decree or order (including approval of a property settlement agreement) which relates to the provision of child support, alimony payments, or marital property rights to a Spouse, former Spouse, child, or other dependent of a Participant and is made pursuant to a state domestic relations law. "Qualified Domestic Relations Order" shall mean a Domestic Relations Order which creates or recognizes the existence of an alternate payee's right to, or assigns to an alternate payee the right to, receive all or a portion of the benefits payable with respect to a Participant under this Plan and which clearly specifies (i) the name and the last known mailing address of the Participant and each alternate payee covered by the Order, and (ii) the amount or percentage of the Participant's benefits to be paid by the Plan to each such alternate payee, or the manner in which such amount or percentage is to be determined, and (iii) the number of payments or period to which such Order applies, and (iv) each plan to which such Order applies. A distribution by the estate of a deceased Participant or Beneficiary to an heir or legatee of a right to receive payments hereunder shall not be deemed an alienation, assignment or anticipation for the purposes of this Article 12.

12.2 Pursuant to Certain Judgments and Settlements

The Plan shall offset a Participant's benefits provided under the Plan against any amount that the Participant is ordered or required to pay to the Plan if the order or requirement arises (i) under a judgment or conviction for a crime involving the Plan, (ii) under a civil judgment (including a consent order or decree) entered by a court in an action brought in connection with a violation (or alleged violation) of part 4 of subtitle B of title I of ERISA, or (iii) pursuant to a settlement agreement between the Secretary of Labor and the Participant in connection with a violation (or alleged violation) of part 4 of such subtitle by a fiduciary or any other person, and the judgment, order, decree or settlement agreement expressly provides for the offset of all or part of the amount ordered or required to be paid to the Plan against the Participant's benefits provided under the Plan. This Section 12.2 shall apply only to judgments, orders and decrees issued, and settlement agreements entered into, on or after August 5, 1997.

ARTICLE 13

ADMINISTRATION OF PLAN TRUST

In administering this Plan, the Corporation and the Committees shall administer the same for the benefit of all Participants and Beneficiaries as herein provided, without discrimination in favor of one or some Participants or Beneficiaries as against one or some other Participants or Beneficiaries.

Whenever action is required by the Corporation or a Committee hereunder, the same may be taken by any individual designated as agent for the purpose. The Corporation or Committee shall notify the Trustee of any change of agent.

The Human Resources Committee or other Plan fiduciary shall have the exclusive authority and discretion to engage an Administrative Delegate who shall perform, without discretionary authority or control, administrative functions within the framework of policies, interpretations, rules, practices, and procedures made by the Human Resources Committee or other Plan fiduciary. Any action made or taken by the Administrative Delegate may be appealed by an affected Participant to the Committee in accordance with the claims review procedures provided in Article 21.

ARTICLE 14

COMMITTEES

The Committees shall be appointed by the Compensation Committee and they shall have the power, authority, discretion and responsibility as specified, respectively, in Article 15. Any member of a Committee may resign by delivering his or her written resignation to the Committee chairperson at least 30 days before the effective date of such resignation. The Compensation Committee may remove any member of a Committee at any time with or without advance written notice. Vacancies on a Committee arising by resignation, removal, death or otherwise shall be filled by the Compensation Committee. Any person or group of persons may serve in more than one fiduciary capacity with respect to the Plan.

The chairperson of each Committee shall be appointed by the Compensation Committee, or its delegatee, and the chairperson shall appoint a secretary who need not be a member of the respective Committee. The Committees may appoint any person or persons to have such duties in connection with the administration or investments of the Plan as the Committees may from time to time provide in writing. The Committees may appoint from their number such subcommittees with such powers as the Committees shall determine, and may authorize one or more of their number, any person or persons having duties in connection with the administration or investments of the Plan or any agent to execute or deliver any instrument or make any payment on their behalf, except that a request for funds from or a direction for, the payment or application of funds by an insurance company shall be signed by at least one member of the Retirement Plans Committee. The Committees may retain such legal counsel and accountants, who may or may not be in the employ of the Company, actuaries and other administrative or investment service providers as they may deem necessary and appropriate in carrying out the provisions of the Plan.

The Committees shall hold meetings, either in person or by telephone, upon such notice, at such time or times, and at such place or places as they may determine. A majority of the members of the respective Committee at the time in office shall constitute a quorum for the transaction of business at all meetings. All resolutions or other actions taken by a Committee shall be by a vote of a majority of the members, if they act without a meeting.

Except to the extent otherwise required by ERISA, the members of the Committees shall be free from all liability, joint or several, for their acts as members of the Committees.

The members of the Committees shall serve without compensation for their services hereunder. All reasonable and necessary costs, expenses and liabilities incurred by the Committees in the supervision of the administration or investments of the Plan shall be paid by the Corporation separate and apart from the contributions to the Plan.

The Corporation shall indemnify and hold harmless the named fiduciaries, each Committee (and the members thereof) and any officers or Employees of the Corporation to whom responsibilities with respect to the Plan have been delegated, from and against any and all liabilities, claims, demands, costs and expenses, including reasonable attorney’s fees and costs,

which may arise out of an alleged breach in the performance of their duties under the Plan and under ERISA, other than such liabilities, claims, demands, costs and expenses as may result from the willful misconduct of such persons. The Corporation shall have the right, but not the obligation, to conduct the defense of such persons in any proceeding to which this paragraph applies. The Corporation may satisfy its obligation under this paragraph, in whole or in part, through the purchase of a policy or policies of insurance.

ARTICLE 15

ALLOCATION OF RESPONSIBILITIES

15.1 Administrative Responsibilities

The Committees are the named fiduciaries of the Plan and have the exclusive power, authority and discretion with respect to the Plan as granted herein. The Committees, respectively, are granted the following authority.

A. The Human Resources Committee is the named fiduciary which has the exclusive power, authority and discretion to:

1. manage and oversee the administration and operation of the Plan in accordance with its terms, including interpreting the Plan and determining eligibility for participation and benefits, deciding any matters arising in the administration and operation of the Plan and reviewing the performance of persons to whom administrative duties with respect to the Plan have been assigned;

2. provide a report of its activities to the Compensation Committee at least annually and at such other times as may be directed by the Compensation Committee; and

3. perform such other functions as may be provided for in the Plan or as may be assigned to it from time to time by the Compensation Committee, or another responsible committee of the Board.

The Human Resources Committee shall make such rules, regulations, interpretations, and shall have the authority and discretion to take such other actions to administer the Plan as the Human Resources Committee may deem appropriate.

B. The Retirement Plans Committee is the named fiduciary which has the exclusive power, authority and discretion to:

1. appoint the trustee and other custodians for the assets of the Plan;

2. determine the investment policies and funding methods for the Plan based on the professional advice of investment consultants, actuaries and such other advisors as the Retirement Plans Committee deems appropriate;

3. manage, oversee and make determinations with respect to the investment of the assets of the Plan, including the selection and appointment of investment managers, the selection of investment alternatives and asset allocations and the authorization of persons to effect the same, including the execution of documents in connection therewith;

4. provide a report of its activities to the Compensation Committee at least annually and at such other times as may be directed by the Compensation Committee; and

5. perform such other functions as may be provided for in the Plan or as may be assigned to it from time to time by the Compensation Committee or another responsible committee of the Board.

The Retirement Plans Committee shall make such rules, regulations, interpretations, and shall have the authority and discretion to take such other actions to manage the investments of the Plan as the Retirement Plans Committee may deem appropriate.

15.2 Trustee and Investment Managers

The Trustee shall have the exclusive authority and discretion to control and manage the assets of the Plan held in trust by it, and shall be the fiduciary with respect to such control and management, except to the extent that the Corporation or its delegatee exercises its authority to direct investment of the Plan's assets, or that the authority to manage such assets is allocated by the Corporation or its delegatee to one or more Investment Managers. The Trustee's duties and responsibilities shall be as exclusively set forth in the Trust agreement. Each Investment Manager appointed by the Corporation or its delegatee shall have the authority to manage, including the power to acquire and dispose of, such assets of the Plan as are assigned to it by the Corporation or its delegatee.

15.3 Delegation of Fiduciary Responsibilities

Except as otherwise expressly stated herein, the Corporation shall not allocate or delegate to any other person any of its duties and responsibilities hereunder. The duties and responsibilities of the Corporation shall be carried out by the Board, the Committees and the Corporation's officers and employees, acting on behalf of and in the name of the Corporation in their capacities as such, and not as individual fiduciaries.

ARTICLE 16

AMENDMENT AND TERMINATION

16.1 Future of the Plan

The Corporation reserves the right to amend or terminate the Plan at any time by action of its Board, the Compensation Committee or any other committee of individuals(s) acting pursuant to a valid delegation of authority of the Board.

16.2 Amendment of the Plan.

A. Limitation on Amendments. No amendment of the Plan shall (i) reduce the benefits of any Participant accrued under the Plan prior to the date the amendment is adopted, except to the extent that a reduction in accrued benefits may be permitted by ERISA nor (ii) divert any part of the assets of the Trust Fund to purposes other than the exclusive purposes of providing benefits to Participants and Beneficiaries who have an interest in the Plan and defraying the reasonable expenses of administering the Plan.

B. Amendment to Vesting Schedule. In the event that the vesting schedule, if any, set forth in the Plan is amended, each Participant who has completed at least three (3) Years of Service may elect to have his or her accrued benefit determined under the vesting schedule in effect prior to the amendment.

16.3 Termination of the Plan

Upon the termination of the Plan (or upon the complete discontinuance of contributions by the Company to the Plan), no part of the Trust Fund shall revert to the Participating Employers nor be used for or diverted to purposes other than the exclusive purposes of providing benefits to Participants and Beneficiaries who have an interest in the Plan and defraying the reasonable expenses of administering the Plan. Upon the termination of the Plan (or upon the complete discontinuance of contributions by the Company to the Plan), the Trust shall continue until the Trust Fund has been distributed to the affected Participants and Beneficiaries as provided in subsection B, below.

A. Obligations upon Termination of the Plan. Notwithstanding any other provision of the Plan to the contrary, the Company shall have no obligation to continue making contributions to the Plan after the termination thereof. Except as otherwise provided in ERISA, neither the Company nor any other person shall have any liability or obligation to provide benefits hereunder after such termination. Upon the termination of the Plan, Participants and Beneficiaries shall obtain benefits solely from the Trust Fund.

B. Allocation of Trust Fund upon Termination of the Plan. Upon the termination of the Plan (or upon the complete discontinuance of contributions by the Company to the Plan), the Plan benefit of each Participant shall be distributed, as the Corporation shall direct, to or on behalf of the Participant or his or her Beneficiary or continued in trust until distributed in

accordance with the terms of the Plan; provided, however, that the assets of the Trust Fund shall be allocated in accordance with section 403(d)(1) of ERISA.

Upon a partial termination of the Plan, this Section 16.3 shall apply only with respect to those Participants and Beneficiaries who are affected by such partial termination.

ARTICLE 17

MERGER OR CONSOLIDATION OF PLAN, TRANSFER OF PLAN ASSETS

In the event of any merger or consolidation with, or transfer of assets and liabilities to, any other plan, provision shall be made to the effect that each Participant and Beneficiary in this Plan will be entitled, after the merger, consolidation or transfer, to a benefit equal to or greater than the benefit to which he or she would have been entitled under this Plan, immediately prior to said merger, consolidation or transfer, as if the Plan had terminated at such time.

ARTICLE 18

TOP-HEAVY PROVISIONS

18.1 Determination of Top-Heavy Status

As of each determination date, the Human Resources Committee shall compute the aggregate amounts allocated to the Accounts of all “key employees” of the Company. The term “key employee” shall mean any Employee, former Employee, or Beneficiary thereof who, at any time during the Plan Year is or was (i) an officer of the Employer having an annual Compensation greater than $135,000 (as adjusted for inflation pursuant to Section 416(i)(1)(A) of the Code), (ii) a five percent (5%) owner of the Company or (iii) a one percent (1%) owner of the Company who has annual Compensation from the Company in excess of $150,000. For purposes of determining percentage ownership in the foregoing sentence, the rules of Section 416(i)(1)(B) of the Code shall apply and the rules of Sections 414(b), (c), and (m) shall not apply. If the aggregate amount allocated to the Accounts of all key employees exceeds sixty percent (60%) of the aggregate amount allocated to the Accounts of all Participants, then the Plan will be deemed to be top-heavy for the Plan Year next following such Anniversary Date (and in the case of the initial Plan Year, for the Plan Year ending with such Anniversary Date). For purposes of determining the aggregate amounts allocated to the Accounts of Participants, there shall be added any amount of Company contributions required to be made for the Plan Year ending on the determination date (unless this Plan is not subject to the minimum funding requirements of Section 412 of the Code). The present value of accrued benefits shall be determined based upon the interest and mortality rates specified in the defined benefit plan. The Account balances attributable to a Participant who has not performed any services for the Company at any time during the one-year period ending on any determination date shall be disregarded. For purposes of making the above determination, there shall be considered (i) all other qualified plans of the Company in which a key employee is a participant, (ii) all other plans which enable this Plan or plans described in (i) above to meet the requirements of Sections 401(a)(4) or 410 of the Code, and (iii) all other qualified plans which may have been terminated but which were maintained by the Employer within the five-year period ending on the determination date. There shall also be considered any distributions made with respect to any Participant within a one-year period ending on the determination date (five years in the case of in-service distributions). At the option of the Human Resources Committee, any other qualified plans maintained by the Company may be included in the group of plans for purposes of determining the top-heavy status of the Plan, provided that the group of plans would continue to meet the requirements of Sections 401(a)(4) and 410 of the Code with such plans which are added at the option of the Company being taken into account. If any plans of the Company are aggregated with this Plan as described in the preceding sentence, this Plan shall be deemed to be top-heavy only if the aggregate present value of accrued benefits of key employees in the aggregated group of plans exceeds sixty percent (60%) of the aggregate present value of accrued benefits of all employees in the aggregated group of plans. For purposes of determining present value of accrued benefits, the rules of

Section 416(g) shall apply. Accrued benefits shall be determined under the method which is used for accrual purposes for all plans of the Company, or if there is no such method, then under the slowest accrual rate permitted under Section

411(b)(1)(C) of the Code. Determination date shall mean the last day of the preceding Plan Year. However, for the first Plan Year the determination date shall be the last day of that year. For purposes of determining whether an Employee is a key employee, “Compensation” shall mean compensation as defined in Section 415(c)(3) of the Code, but including Salary Reduction Contributions made to this Plan.

18.2 Minimum Allocations

For each Plan Year that the Plan is top-heavy, there shall be allocated to the Account of each Participant who is not a key employee and who is employed by the Company on the last day of the Plan Year, irrespective of whether he or she has completed 1,000 Hours of Service with the Company during the Plan Year, an amount not less than three percent (3%) of each such Participant’s W-2 Compensation (without taking into account Social Security and similar contributions and benefits). Notwithstanding the foregoing, if the contribution for any Plan Years made by the Company (including Salary Reduction Contributions and Company Matching Contributions) is less than three percent (3%) of the W-2 Compensation of the key employee for whom such contribution percentage is the highest, then the amount allocable to each non-key employee shall be such lesser percentage. If the Company maintains both a defined contribution plan and defined benefit plan with a non-key employee who participates, or could participate, in both plans, then there shall be allocated to the Account of each Participant who otherwise would be entitled to receive a minimum allocation as described above an amount not less than five percent (5%) of such Participant’s W-2 Compensation (but without taking into account Social Security and similar contributions and benefits). For the purposes of this Section 18.2., all defined contribution plans of the Company shall be aggregated to the end that the percentage rules shall be satisfied if the aggregate contribution made to all defined contribution plans equals three percent (3%) of any non-key Participant’s W-2 Compensation.

ARTICLE 19

EXPENSES OF ADMINISTRATION

The Trustee’s compensation shall be fixed by agreement from time to time with the Corporation; provided, however, that no person compensated as an Employee of the Company shall be compensated as a Trustee hereunder. Certain expenses of the Trust shall be paid out of the Trust (including the Accounts of Participants) as set forth in Section 8.5. Except with respect to the payment of such expenses, for any Plan Year, the Corporation may pay, or the Plan may pay, any costs paid or incurred during the Plan Year for administering the Plan and Trust. The Corporation shall have complete and unfettered discretion to determine whether an expense of the Plan shall be paid by the Corporation or out of the Trust (including the Accounts of Participants), and the Corporation’s discretion and authority to direct the payment of expenses out of the Trust shall not be limited in any way by any prior decision or practice regarding payment of the expenses of the Plan.

ARTICLE 20

RIGHTS OF PARTICIPANTS

Participating in this Plan and Trust shall not give any Participant any right to be retained in the service of the Company or any right or claim to any benefits hereunder unless such benefits have accrued under the terms and provisions of this Plan.

ARTICLE 21

CLAIMS AND REVIEW PROCEDURE

Claims for benefits under the Plan may be filed with the Human Resources Committee on forms supplied by it. Written notice of the disposition of a claim shall be furnished to the claimant within 90 days after the application is filed, unless special circumstances require an extension of time for processing the claim. If such an extension is required, written notice of the extension shall be furnished to the claimant within 90 days after the application is filed, stating the special circumstances requiring an extension of time and the date by which a disposition on the claim can be expected, which shall not be more than 180 days from the date the claim was filed.

In the event the claim is denied, the Human Resources Committee shall notify the claimant in writing of such denial in language calculated to be understood by the claimant. Such notice shall set forth specific reasons for the denial; specific references to the Plan provisions on which the denial is based; a description of any additional material or information necessary to perfect the claim and an explanation of why such material or information is necessary; an explanation of the Plan’s claims review procedure (as described below); and a statement regarding the claimant’s right to bring a civil action under ERISA Section 502(a) following an adverse determination on review.

A person who has been denied a benefit in whole or in part may file an appeal of the decision in writing with the Human Resources Committee (on a form which may be obtained from the Human Resources Committee) no later than 60 days after receipt of the written notification of the denial furnished by the Human Resources Committee with respect to the claim. Such request, together with a written statement of the reasons why the claimant believes his or her

claim should be allowed, shall be filed with the URS Corporation Human Resources Committee, 600 Montgomery Street, 26th Floor, San Francisco, CA, 94111-2728.

The claim and its denial shall receive a full and fair review by the Human Resources Committee. As part of the review procedure, the claimant, or his or her authorized representative, may submit written comments, documents, records and other information related to the claim. The claimant will be provided, upon request and free of charge, reasonable access to and copies of all documents, records and other information (other than legally privileged documents) in the possession of the Human Resources Committee which are relevant to the benefit claim at issue and its disallowance. The Human Resources Committee may require the claimant to submit such additional facts, documents or other evidence as the Human Resources Committee, in its sole discretion, deems necessary or advisable in making its review. The Human Resources Committee will consider all comments, documents, records, and other information submitted by the claimant, or his or her authorized representative, relating to the claim, without regard to whether such information was submitted or considered in the initial benefit determination. The Human Resources Committee shall not be restricted in its review to those provisions of the Plan cited in the original denial of the claim.

The Human Resources Committee shall review the claim and shall issue written notice of its decision within 60 days after receipt of the appeal (unless there has been an extension of 60 days due to special circumstances, provided written notice of the delay and the special circumstances occasioning it are communicated to the claimant within the initial 60-day period).

If the decision on the appeal denies the claim in whole or in part, the Human Resources Committee shall notify the claimant, or his or her authorized representative, in writing in language calculated to be understood by the claimant. Such notice shall set forth the specific reasons for the denial; specific references to the Plan provisions on which the decision was based; a statement that the claimant is entitled to receive, upon request and free of charge, reasonable access to and copies of all documents, records and other information relevant to the claim; a statement describing any voluntary appeal procedures offered by the Plan and the claimant's right to obtain information about such procedures; and a statement informing the claimant of his or her right to bring a civil action under ERISA Section 502(a).

The decision of the Human Resources Committee on the appeal shall be final, conclusive and binding upon all persons and shall be given the maximum possible deference allowed by law.

ARTICLE 22

CONSTRUCTION

It is intended that this Plan shall be construed so as to qualify as a tax-free employees' profit-sharing plan, contributions to which by the Company shall be deductible from its net income.

ARTICLE 23

DEFENSE OF PLAN

The Corporation shall have the right to defend the position of this Plan as a qualified profit-sharing plan, within the meaning of Section 401(a) of the Code.

ARTICLE 24

GOVERNING LAW

This Plan shall in all respects be construed and regulated in accordance with ERISA and, to the extent not preempted by ERISA, with the laws of the State of Ohio.

ARTICLE 25

MISTAKEN CONTRIBUTIONS, ETC.

Except as otherwise provided herein, the assets of the Plan shall not inure to the benefit of the Company, and shall be held for the exclusive purposes of providing benefits to Participants and Beneficiaries and defraying reasonable expenses of administering the Plan. Notwithstanding the foregoing sentence:

1. If a contribution is made by the Company under a mistake of fact, such contribution may be returned, at the discretion of the Company, within one (1) year after payment of such contribution.

2. All contributions to the Plan are conditioned upon the deductibility thereof, for Federal income tax purposes, under Section 404 of the Code. If and to the extent that such deduction is disallowed, the Company's contribution (to the extent disallowed) may be returned, at the discretion of the Company, within one (1) year after the disallowance of the deduction.

Earnings attributable to the contributions to be returned to the Company will not be returned to the Company, but losses attributable to such contributions will reduce the amount to be returned.

ARTICLE 26

CONDITION AND WITHDRAWAL OF PARTICIPATING EMPLOYERS

1. A Company Affiliate that is not a Participating Employer may, with the consent of the Corporation, adopt the Plan and become a Participating Employer hereunder by causing an appropriate written instrument evidencing such adoption to be executed in accordance with the requirements of its organizational authority. Any such instrument shall specify the effective date of the adoption. A Company Affiliate who adopts the Plan and becomes a Participating Employer shall be bound by the provisions of the Plan in effect at the time of the adoption and as subsequently in effect because of any amendment to the Plan.

2. A Participating Employer other than the Corporation may withdraw from the Plan at any time upon notice in writing to the Corporation (the effective date of such withdrawal being hereinafter referred to as the "withdrawal date"), and shall thereupon cease to be a Participating Employer for all purposes of the Plan. A Participating Employer shall be deemed automatically to withdraw from the Plan in the event of its complete discontinuance of contributions or when it ceases to be a Company Affiliate of the Corporation or any other Participating Employer. Upon the withdrawal of a Participating Employer, the withdrawing Participating Employer shall determine whether a partial termination has occurred with respect to its Employees. In the event that the withdrawing Participating Employer determines a partial termination has occurred, the action specified in Article 16 shall be taken as of the withdrawal date, as on a termination of the Plan, but with respect only to Participants who are employed solely by the withdrawing Participating Employer, and who, upon such withdrawal, are neither transferred to nor continued in employment with any other Participating Employer or a Company Affiliate. The interest of any Participant employed by the withdrawing Participating Employer who is transferred to or continues in employment with any other Participating Employer or a Company Affiliate, and the interest of any Participant employed solely by a Participating Employer or a Company Affiliate other than the withdrawing Participating Employer, shall remain unaffected by such withdrawal; no adjustment to his or her Accounts shall be made by reason of the withdrawal; and he or she shall continue as a Participant hereunder subject to the remaining provisions of the Plan.

ARTICLE 27

PLAN ADMINISTRATOR: LEGAL AGENT

The Human Resources Committee shall serve as the Plan Administrator and as the legal agent for service of process upon the Plan, to be served at the following address:

URS Corporation Human Resources Committee
c/o URS Corporation
600 Montgomery Street
26th Floor
San Francisco, CA 4111-2728

IN WITNESS WHEREOF, the Corporation has caused this amendment and restatement of the Plan to be executed this 6 day of August, 2015.

URS Corporation

/s/ Bernie Knobbe
By: Bernie Knobbe
Title: Vice President, Employee Benefits

ATTEST:

BY: _____

APPENDIX A

TATMAN & LEE PLAN PROTECTED BENEFITS

(Amended January 1, 2001)

1. Withdrawal From Accounts. In addition to any withdrawals otherwise permitted under the terms of the Plan, a Tatman & Lee Participant may at any time request a withdrawal of his or her Tatman & Lee Benefits attributable to any contributions other than salary reduction contributions. A Tatman & Lee Participant may, in the case of financial hardship, request a withdrawal of his or her Tatman & Lee Benefits attributable to salary reduction contributions.

APPENDIX B

**MERGER OF THE
PERFORMANCE PLAN OF GREINER ENGINEERING, INC.
WITH AND INTO THE PLAN**

(Effective January 1, 1997; Amended January 1, 2005)

1. Effective Date. Effective as of January 1, 1997, The Performance Plan of Greiner Engineering, Inc. (the "Greiner Performance Plan") merged with and into this Plan, and all assets of the Greiner Performance Plan became assets of this Plan. The assets so transferred to this Plan from the Greiner Performance Plan were allocated separately to the Accounts described in Section 8.4 of the Plan, depending on the nature of the source of the contribution from the Greiner Performance Plan.

2. Full Vesting of Pre-1996 Accounts. The portion of any Account attributable to the transfer of assets from the Greiner Performance Plan and with respect to a Participant's participation in the Greiner Performance Plan on or prior to December 31, 1995, shall always be fully vested.

3. Maintenance of Frozen Company Stock Account. Any Qualifying Employer Securities maintained in the ESOP Accounts of the Greiner Performance Plan shall be maintained in the Frozen Company Stock Account under this Plan. "Qualifying Employer Security" shall mean common stock issued by the Corporation (or by a corporation that is a member of the same controlled group (as defined in Section 409(1)(4) of the Code)) which is readily tradable on an established securities market. If such common stock is not readily tradable on an established securities market, then to qualify as a Qualifying Employer Security, such common stock must have a combination of voting power and dividend rights that is at least equal to the greatest voting power and greatest dividend rights of any class of common stock of the Corporation or such other corporation whose stock is to be acquired by the Trust. Qualifying Employer Security shall also mean noncallable preferred stock if such stock is convertible at any time into stock described in the preceding sentences and if such conversion is at a conversion price which as of the date of such stock's acquisition by the Plan is at a reasonable price. Under applicable regulations preferred stock may be treated as noncallable if after the call there will be a reasonable opportunity for conversion which meets the requirements of the preceding sentence.

At the direction of a Participant, in a form satisfactory to the Trustee, all or any portion of the Frozen Company Stock Account may be liquidated and the proceeds invested in any of the Funds otherwise available pursuant to Article 8 of the Plan. In the event that a Participant so chooses to change the investment from Qualifying Employer Securities to one of the available Funds, the amount so reinvested shall thereafter no longer be accounted for in the Frozen Company Stock Account, but shall be accounted for in one of the other Accounts, as determined by the Human Resources Committee.

4. Voting rights and Response to Tender Offers. Whenever any proxies or consents are solicited from the holders of Qualifying Employer Securities, the Trustee shall exercise such

voting or other rights solely as directed in written instructions timely received from Participants (or if deceased, their Beneficiaries under this Plan) and in accordance with this Section 4.

Each Participant who had any Qualifying Employer Securities allocated to his or her Account as of the Valuation Date immediately prior to any tender or exchange offer shall have the right to direct the Trustee in writing as to the manner in which to respond to such tender or exchange offer with respect to such securities. The Trustee's functions and responsibilities as to voting and tender offers with respect to Qualifying Employer Securities held in the Trust shall be custodial and ministerial only; and if the Trustee is or consists of Company Employees, for purposes of this Section 4., the Trustee may, in its sole and absolute discretion, either delegate its duties to a non-employee independent Trustee, or may engage the services of an independent institutional fiduciary to direct the Trustees solely with regard to the voting of such Qualifying Employer Securities. The Trustee shall tender or vote Qualifying Employer Securities held as of the applicable record date through proxy or consent, as the case may be in each case in accordance with the directions of Participants (or if deceased, their Beneficiaries under this Plan) received either directly by the Trustee or from an independent recordkeeping agent (the "Recordkeeper") with respect to such votes and tender offers. If the Trustee, in its sole and absolute discretion, retains an independent record keeping agent as Recordkeeper, such agent shall also agree as a condition of its retention by the Trustee, not to disclose the vote cast by any affected individual's Account to the Trustee, the Corporation, or to its officers, directors, employees, or representative; provided, however, the Trustee shall not be liable for any breach of confidentiality of any such instructions by the Recordkeeper. The Corporation acknowledges and agrees to honor the confidentiality of voting and tender offer directions to the Recordkeeper and the Trustee. The Trustee, in addition to any other compensation or expenses to which the Trustee may be entitled to receive under the Trust Agreement, and the Recordkeeper, if any, shall be entitled to reasonable compensation and reimbursement for their out-of-pocket expenses for any services attributable to the duties and responsibilities described in this Section 4. The Trustee shall have the right to require payment in advance by the Corporation and any other party soliciting proxies or consents or making a tender offer of all reasonably anticipated expenses associated with the distribution of information and the processing of directions.

The determination of the number of shares of Qualifying Employer Securities actually allocated to a Participant's Accounts (if any) shall be made by reference to the shares allocated as of the Valuation Date preceding the date of reference.

Prior to the holding of each annual or special meeting of the holders of Qualifying Employer Securities, the Corporation shall send (or arrange the sending) to all Participants (or if deceased, their Beneficiaries under this Plan) entitled to vote such Securities, a proxy statement for such meeting, together with a ballot form or proxy to be returned to the Trustee or Recordkeeper. The Participant (or if deceased, his or her Beneficiaries under this Plan) may set forth on the form of proxy his or her instructions as to the manner of voting of such Qualifying Employer Securities. Upon receipt of the Participant's instructions, the Trustee shall vote (or exercise dissenter's rights, when applicable) such Qualifying Employer Securities in accordance with the Participant's instructions. If a Participant is entitled to direct the Plan as to the manner in which to vote any Qualifying Employer Securities which are held by the Trust, the Trustee shall have no right to vote such shares even if such Participant fails or refuses to direct the Plan as to the manner in which to vote such shares.

The Trustee shall utilize its best efforts timely to distribute or to cause to be distributed to each Participant such information as will be distributed to shareholders of the Corporation in connection with any tender or exchange offer. The Trustee may, if it believes it desirable, seek assurances it deems adequate from appropriate parties that the Trust will be reimbursed for any unusual or extraordinary expenditures such as copying or mailing expenses incurred in disseminating material to Participants. Upon timely receipt of such written directions from a Participant, the Trustee shall respond as directed with respect to shares of Qualifying Employer Securities subject to the Participant's direction. If the Trustee shall not have received timely written directions from any Participant as to the manner in which to respond to such a tender or exchange offer, the Trustee shall not tender or exchange any such shares with respect to which that Participant has the right of direction.

Each Participant who has the right to vote and/or respond to any tender or exchange offer as set forth in this Section 4. shall, solely for purposes of such pass through voting and tender offer rights of this Section 4., exercise such rights as a "named fiduciary" within the meaning of ERISA Section 403(a)(1).

5. Put Option. If Qualifying Employer Securities that were acquired with the proceeds of an Exempt Loan (i) are not Publicly Traded (or cease to be within fifteen (15) months of the date of distribution), or (ii) are subject to a Trading Limitation when distributed to a Participant or his or her Beneficiary or such other persons (including an estate or its distributees) to whom the Securities pass by reason of a Participant's or his or her Beneficiary's death, then such Qualifying Employer Securities shall be subject to the initial and secondary put options set forth below (provided not prohibited by applicable federal or state or other relevant law).

The initial put option shall provide that, during the sixty (60) day period commencing on the date such Securities are distributed to a Participant or his or her Beneficiary, the Participant, his or her Beneficiaries, his or her Beneficiary's donees, or such other persons (including an estate or its distributees) to whom the Securities pass by reason of a Participant's or his or her Beneficiary's death (hereinafter collectively referred to as the "Stockholders") shall have the right to have the Corporation purchase such Securities at their fair market value as of the most recent Valuation date, as follows:

A. Any Stockholder wishing to exercise his or her put option shall give written notice to the Secretary of the Corporation stating the number of shares he or she desired to have the Corporation purchase.

B. Within thirty (30) days following the receipt of such notice, the Corporation shall repurchase the shares specified in the notice at their fair market value.

Any initial put option granted hereunder shall lapse, if the Stockholder does not give written notice of intent to exercise such option by the last day of the sixty (60) day period commencing on the date on which the Qualifying Employer Securities subject to such option are distributed.

Within sixty (60) days after the last day of the Plan Year in which occurs the lapse of a Stockholder's initial put option hereunder, the Human Resources Committee shall notify the Stockholder in writing that he or she shall again have the right to have the Corporation purchase all or a part of the Securities which were subject to the initial put option at their fair market value as of the most recent Valuation Date for an additional sixty (60) day period commencing on a date specified in such notice. Such secondary put option shall be exercised in the same manner and subject to the same rules as the initial put option described above. The written notice to the Stockholder regarding the put option shall include a statement as to the then applicable fair market value of the stock as of the most recent Valuation Date.

If the Corporation repurchases Qualifying Employer Securities pursuant to this Section 5., the Corporation shall repurchase the Qualifying Employer Securities either:

A. In five (5) substantially equal annual payments with the first installment to be paid not later than thirty (30) days after the Participant exercises the put option; or

B. In a single payment no later than thirty (30) days after the Participant exercises the put option.

If the Corporation or repurchases the shares in installments, the Corporation will pay a reasonable rate of interest and provide adequate security on unpaid installments.

For purposes of this Section 5 the following definitions shall apply:

A. "Publicly Traded" shall refer to a security that is listed on a national securities exchange registered under Section 6 of the Securities Exchange Act of 1934 or that is quoted on a system sponsored by a national securities association registered under Section 15A(b) of the Securities Exchange Act.

B. "Trading Limitation" refers to a restriction under any federal or state securities law, any regulation thereunder or an agreement which would make the security not as fully tradable as one not subject to such restriction.

6. Right of First Refusal. Any Qualifying Employer Securities that were acquired by the Trust with proceeds of an Exempt Loan and distributed to a Participant or his or her Beneficiary shall be subject to a right of first refusal such that prior to any sale of any such Securities by any Stockholder (as defined at Paragraph 5, above), if not then Publicly Traded, such Securities must first be offered to the Corporation as follows:

Any Stockholder wishing to sell, assign, transfer, pledge or otherwise alienate any of such Securities shall first give written notice of any proposed transfer to the Secretary of the Corporation. The notice shall name the proposed transferee and state the number of shares to be transferred, the price per share and all other terms of the offer made by a bona fide purchaser in writing.

For fourteen (14) days following the receipt of such notice, the Corporation shall have the option but not the obligation, in its sole discretion, to purchase all or any portion of the Securities

specified in the notice at the purchase price (or if greater, the fair market value of the Securities as of the most recent Valuation Date) and on the terms of payment as set forth in the notice.

In the event the Corporation elects to acquire some portion or all of the Securities as specified in the Stockholder's notice, the Secretary of the Corporation shall so notify the Stockholder and settlement for said Securities shall be made at the purchase price (or if greater, fair market value) and on the terms of payment as set forth in the Stockholder's notice.

In the event the Corporation does not elect to acquire all of the shares specified in the Stockholder's notice, the Stockholder may, within the sixty (60) day period following the expiration of the first refusal rights granted herein, transfer the remaining shares specified in the Stockholder's notice elsewhere, provided that the sale shall not be on terms and conditions more favorable to the purchaser than those contained in the bona fide offer set forth in the Stockholder's notice.

7. Distribution of Frozen Company Stock Account. Notwithstanding the terms of Section 10.1 of the Plan, the normal form of payment with respect to the amount credited to a Participant's Frozen Company Stock Account (attributable to the Participant's ESOP Accounts in the Greiner Performance Plan which was merged into this Plan) shall be a single lump sum distribution of Qualifying Employer Securities of the Corporation; provided, however, that a Participant may elect to receive his or her Frozen Company Stock Account (i) entirely in the form of cash; or (ii) entirely in the form of Qualifying Employer Securities, except cash may be distributed in lieu of fractional shares; or (iii) in any increments of cash or Qualifying Employer Securities as the Participant may elect.

8. Additional Withdrawal Rights for Certain Accounts. Notwithstanding the limitations of Article 6 of the Plan, a Participant who previously participated in the Greiner Performance Plan may withdraw all or any portion of his or her Account attributable to (i) rollover contributions made to the Greiner Performance Plan prior to January 1, 1997; and (ii) amounts allocated to the Deductible Employee Voluntary Contribution Account maintained under the Greiner Performance Plan pursuant to Section 5.07(a) thereof; and (iii) amounts transferred to the Greiner Performance Plan from the Greiner Engineering Sciences, Inc. Profit Sharing Plan, and (iv) any other amounts maintained under the Greiner Performance Plan which could be withdrawn by such Participant from the Greiner Performance Plan while such Participant was still employed by Greiner.

9. Forfeiture of Pre-1997 Nonvested Account Balances. The nonvested portion of any Account balance of a Participant in the Greiner Performance Plan whose employment terminated during 1996 shall be forfeited, and allocated among the Accounts of other Participants in the Greiner Performance Plan in proportion to their respective Salary Reduction Contributions to the Greiner Performance Plan for the Plan Year ended December 31, 1996.

APPENDIX C

MERGER OF THE DAMES & MOORE GROUP CAPITAL ACCUMULATION PLAN WITH AND INTO THE PLAN

(Effective July 1, 2000; Amended January 1, 2001)

1. Effective Date. Effective as of July 1, 2000 (the "Merger Effective Date"), the Dames & Moore Group Capital Accumulation Plan (the "Dames & Moore Plan") merged with and into the Plan. As of the Merger Effective Date, the following Dames & Moore Group companies were designated by URS Corporation as Participating Employers of the URS Corporation 401(k) Retirement Plan:

Dames & Moore, Inc.
BRW, Inc.
O'Brien Kreitzberg, Inc.
Walk Haydel
Aman
Cleveland Wrecking
Fourth Dimension
Signet Testing Labs, Inc.

2. General Provisions. As of the Merger Effective Date, the Plan assumed all obligations of the Dames & Moore Plan and became responsible for payment of all account balances under the Dames & Moore Plan for participants, former participants, beneficiaries and alternate payees

pursuant to a qualified domestic relations order (as defined in Code Section 414(p)) in the Dames & Moore Plan immediately prior to the Merger Effective Date. As of the Merger Effective Date, such participants, former participants, beneficiaries and alternate payees automatically became participants in the Plan with respect to such account balances under the Dames & Moore Plan.

3. Plan Assets. As of the Merger Effective Date, the assets of the Dames & Moore Plan became assets of the Plan. The assets of the Dames & Moore Plan were transferred to the Trustee of the Trust established pursuant to the Plan as soon as administratively practicable on or after the Merger Effective Date.

4. Participation. Each participant in the Dames & Moore Plan on June 30, 2000 became a Participant in the Plan on the Merger Effective Date.

5. Withdrawal From Accounts. In addition to any withdrawals otherwise permitted under the terms of the Plan, a Dames & Moore Participant may at any time request a withdrawal of all or any portion of his or her Accounts in the Plan that is attributable to Dames & Moore Group Capital Accumulation Plan Profit-Sharing Contributions.

APPENDIX D

MERGER OF THE RADIAN INTERNATIONAL LLC 401(k) THRIFT PLAN WITH AND INTO THE PLAN

(Effective July 1, 2000; Amended January 1, 2001)

1. Effective Date. Effective as of July 1, 2000 (the "Merger Effective Date") the Radian International LLC 401(k) Thrift Plan (the "Radian Plan") merged with and into the Plan. As of the Merger Effective Date, Radian International LLC, Radian International Overseas Management Company and Radian Engineering, Inc. were designated by URS Corporation as Participating Employers of the Plan.

2. General Provisions. As of the Merger Effective Date, the Plan assumed all obligations of the Radian Plan and became responsible for payment of all account balances under the Radian Plan for participants, former participants, beneficiaries and alternate payees pursuant to a qualified domestic relations order (as defined in Code Section 414(p)) in the Radian Plan immediately prior to the Merger Effective Date. As of the Merger Effective Date, such participants, former participants, beneficiaries and alternate payees automatically became participants in the Plan with respect to such account balances under the Radian Plan.

3. Plan Assets. As of the Merger Effective Date, the assets of the Radian Plan became assets of the Plan. The assets of the Radian Plan were transferred to the Trustee of the Trust established pursuant to the Plan as soon as administratively practicable on or after the Merger Effective Date.

4. Participation. Each participant in the Radian Plan on June 30, 2000 became a Participant in the Plan on the Merger Effective Date.

APPENDIX E

MERGER OF THE ROGERS & ASSOCIATES ENGINEERING CORPORATION EMPLOYEE PROFIT SHARING PLAN WITH AND INTO THE PLAN

(Effective July 1, 2000; Amended January 1, 2001)

1. Effective Date. Effective as of July 1, 2000 (the "Merger Effective Date") the Rogers & Associates Engineering Corporation Employee Profit Sharing Plan (the Rogers & Associates Plan") merged with and into the Plan. As of the Merger Effective Date, Rogers & Associates Engineering Corporation was designated by URS Corporation as a Participating Employer of the Plan.

2. General Provisions. As of the Merger Effective Date, the Plan assumed all obligations of the Rogers & Associates Plan and became responsible for payment of all account balances under the Rogers & Associates Plan for participants, former participants, beneficiaries and alternate payees pursuant to a qualified domestic relations order (as defined in Code Section 414(p)) in the Rogers & Associates Plan immediately prior to the Merger Effective Date. As of the Merger Effective Date, such participants, former participants, beneficiaries and alternate payees automatically became participants in the Plan with respect to such account balances under the Rogers & Associates Plan.

3. Plan Assets. As of the Merger Effective Date, the assets of the Rogers & Associates Plan became assets of the Plan. The assets of the Rogers & Associates Plan were transferred to the Trustee of the Trust established pursuant to the Plan as soon as administratively practicable on or after the Merger Effective Date.

4. Participation. Each participant in the Rogers & Associates Plan on June 30, 2000 became a Participant in the Plan on the Merger Effective Date.

APPENDIX F

**DISTRIBUTION PROVISIONS
APPLICABLE TO
MONEY PURCHASE PENSION PLAN BALANCES
PREVIOUSLY MERGED WITH AND INTO
THE WCG PLAN**

(Effective January 1, 2001)

1. Normal Form of Payment. Except as provided in Section 10.10 of the Plan, the normal form of distribution of benefits under this Plan that are attributable to money purchase pension plan balances that were previously merged with and into the WCG plan to an unmarried Participant who was formerly a participant in the WCG Plan ("a WCG Participant") who has had a Termination of Employment shall be a single life annuity. The normal form of distribution for benefits under this Plan that are attributable to money purchase pension plan balances that were previously merged with and into the WCG plan to a married WCG Participant who has had a Termination of Employment shall be a Qualified Joint and Survivor Annuity. The Qualified Joint and Survivor Annuity shall consist of an immediate annuity for the life of the WCG Participant, with a survivor annuity for the life of his or her Spouse which is equal to fifty percent (50%) of the amount of the annuity which is payable during the joint lives of the WCG Participant and the Spouse, and which is the actuarial equivalent of a single annuity for the life of the WCG Participant.

Payment of the normal form of benefit will commence as of the first day of the month following the WCG Participant's attainment of the Normal Retirement Age unless, at any time prior to the distribution, the WCG Participant elects to defer such distribution until a date that is not later than the required beginning date described in Section 10.3 of the Plan, or unless Section 10.5 of the Plan applies, in which case distribution shall be immediate in the form of a cash lump sum. Notwithstanding the foregoing, the WCG Participant may elect to have such annuity distributed as soon as administratively feasible after Termination of Employment provided that the WCG Participant and the WCG Participant's Spouse, consent to the early distribution. In the event of an effective waiver of the Qualified Joint and Survivor Annuity form of payment, in accordance with the terms of Section 5, the amount payable to the WCG Participant (or his or her Beneficiary) shall be paid in accordance with Section 10.2 of the Plan.

2. Alternative Form of Payment. In the event of an effective waiver of the normal form of payment of benefits as provided in Section 1, a WCG Participant's benefit under this Plan that is attributable to money purchase pension plan balances that were previously merged with and into the WCG plan shall be paid, at the election of the Participant, either:

A. in the form of a Qualified Optional Seventy-Five Percent Survivor Annuity. The Qualified Optional Survivor Seventy-Five Percent Annuity shall consist of an immediate annuity for the life of the WCG Participant, with a survivor annuity for the life of his or her designated Beneficiary which is equal to seventy-five percent (75%) of the amount of the annuity which is

payable during the joint lives of the WCG Participant and the designated Beneficiary, and which is the actuarial equivalent of a single annuity for the life of the WCG Participant; or

B. in the form of a Non-Spousal Joint and Fifty Percent Survivor Annuity. The Non-Spousal Joint and Fifty Percent Survivor Annuity shall consist of an immediate annuity for the life of the WCG Participant, with a survivor annuity for the life of his or her designated Beneficiary which is equal to fifty percent (50%) of the amount of the annuity which is payable during the joint lives of the WCG Participant and the designated Beneficiary, and which is the actuarial equivalent of a single annuity for the life of the WCG Participant; or

C. in the form of a Non-Spousal Joint and Seventy-Five Percent Survivor Annuity. The Non-Spousal Joint and Seventy-Five Percent Survivor Annuity shall consist of an immediate annuity for the life of the WCG Participant, with a survivor annuity for the life of his or her designated Beneficiary which is equal to seventy-five percent (75%) of the amount of the annuity which is payable during the joint lives of the WCG Participant and the designated Beneficiary, and which is the actuarial equivalent of a single annuity for the life of the WCG Participant; or

D. in any one of the forms of payment described in Section 10.2 of the Plan, as selected by the WCG Participant. A WCG Participant who has a Termination of Employment shall have the option to receive, at his or her election and subject to the provisions of Section 5 with respect to the waiver of a Qualified Joint and Survivor Annuity, a distribution of his or her entire Account to commence as soon as administratively feasible after the WCG Participant's Termination of Employment.

3. Death Benefits. A Qualified Pre-Retirement Survivor Annuity shall be paid to the surviving Spouse of a WCG Participant in the Plan who is married, and who dies prior to the Annuity Starting Date (which is the first day of the first period for which an amount is payable as an annuity by reason of retirement or Disability). The Qualified Pre-Retirement Survivor Annuity shall consist of an annuity for the life of the surviving Spouse, the actuarial equivalent of which is one hundred percent (100%) of the Account balance of the WCG Participant that is attributable to money purchase pension plan balances that were previously merged with and into the WCG plan, including the proceeds, if any, of insurance on the WCG Participant's life, as of the date of death. The surviving Spouse may direct the commencement of payments under the Qualified Pre-Retirement Survivor Annuity within a reasonable time after the WCG Participant's death in accordance with Code Section 417(c) and Regs. Section 1.401(a)-20 Q&A22.

4. Beneficiary Designation; Spousal Consent; Distribution of Death Benefits. At any time and from time to time each WCG Participant shall have the right to designate his or her Beneficiary in accordance with Section 10.4 of the Plan; provided, however, that such designation of a Beneficiary by a WCG Participant shall, to the extent described in Section 5 for an effective waiver of the Qualified Joint and Survivor Annuity or the Qualified Pre-Retirement Survivor Annuity, require an effective consent thereto by the WCG Participant's Spouse or surviving Spouse.

5. Waiver of Form of Benefit, Notification. A WCG Participant may, during the Applicable Election Period, (i) elect to waive the Qualified Joint and Survivor Annuity form of benefit or the Qualified Pre-Retirement Survivor Annuity form of benefit, or both, and (ii) elect

an alternate Beneficiary. A WCG Participant may revoke any such election any number of times within the Applicable Election Period. If a married WCG Participant designates someone other than his or her Spouse as the Beneficiary with respect to any portion of his or her Accounts, the designation shall be invalid unless (i) the Spouse of the WCG Participant consents in writing to such designation, and the Spouse's consent acknowledges the effect of such designation, and such consent specifies the non-Spouse beneficiary being designated (including any class of beneficiaries or any contingent beneficiaries) and is witnessed by a Plan representative or a notary public, or (ii) it is established to the satisfaction of a Plan representative that such spousal consent may not be obtained because there is not Spouse, because the Spouse cannot be located, or because of such other circumstances as are prescribed by regulations of the Secretary of Treasury. Any consent by a Spouse (or establishment that the consent of a Spouse may not be obtained) shall be effective only with respect to such Spouse and shall be limited to a specific alternate Beneficiary unless such consent expressly permits designations by the WCG Participant without any requirement of further consent by the Spouse. In the absence of such a provision, any new change of Beneficiary shall require a new spousal consent.

For the purpose of this Section 5, the term "Applicable Election Period" shall mean, with respect to the Qualified Joint and Survivor Annuity, the 90-day period ending on the Annuity Starting Date. The term "Applicable Election Period" shall mean, with respect to the Qualified Pre-Retirement Survivor Annuity, the period which begins on the first day of the Plan Year in which the WCG Participant attains age 35 and ends on the date of the WCG Participant's death; provided, however, that the Applicable Election Period with respect to the Qualified Pre-Retirement Survivor Annuity shall not begin later than the date of a WCG Participant's Termination of Employment with the Company with respect to benefits accrued before the date of such Termination of Employment.

The Plan shall provide to each WCG Participant a written explanation of the following:

A. The terms and conditions of the Qualified Joint and Survivor Annuity and the Qualified Pre-Retirement Survivor Annuity; and

B. The WCG Participant's right to make, and the effect of, an election to waive the Qualified Joint and Survivor Annuity and/or the Qualified Pre-Retirement Survivor Annuity form of benefit; and

C. The rights of the WCG Participant's Spouse with respect to such election; and

D. The right to make, and the effect of, a revocation of such election.

The aforesaid written explanation respecting the Qualified Joint and Survivor Annuity shall be provided no less than 30 days and no more than 90 days prior to the Annuity Starting Date. The written explanation respecting the Qualified Pre-Retirement Survivor Annuity shall be provided within the period beginning with the first day of the Plan Year in which the WCG Participant attains age 32 and ending with the close of the Plan Year preceding the Plan Year in which the WCG Participant attains age 35. For those individuals who become WCG Participants after age 32, the explanation shall be given upon entry into the Plan and in no event later than the end of the three-year period beginning with the first day of the first Plan Year for which the

individual is a WCG Participant. WCG Participants who terminate employment prior to age 35 shall be given the explanation during the period beginning one year before the termination and ending one year after such termination. The aforesaid written explanation may be provided after the Annuity Starting Date. The 90-day Applicable Election Period to waive the qualified joint and survivor annuity described above shall not end before the 30th day after the date on which such explanation is provided. The Secretary of the Treasury may, by regulations, limit the period of time by which the Annuity Starting Date precedes the provision of the written explanation other than by providing that the Annuity Starting Date may not be earlier than Termination of Employment.

Effective January 1, 1998, a WCG Participant may elect (with any applicable spousal consent) to waive any requirement that the written explanation be provided at least 30 days before the Annuity Starting Date (or to waive the 30-day requirement under the above paragraph) if the distribution commences more than seven (7) days after such explanation is provided.

APPENDIX G

MERGER OF THE EG&G TECHNICAL SERVICES, INC. SAVINGS PLAN WITH AND INTO THE PLAN

(Effective January 1, 2005, as amended through January 1, 2014)

1. Effective Date. Effective as of January 1, 2005 (the "Merger Effective Date"), the EG&G Technical Services, Inc. Savings Plan (the "EG&G Plan") merged with and into the Plan. As of the Merger Effective Date, EG&G Technical Services, Inc. ("EG&G") was designated by URS Corporation as a Participating Employer of the Plan. Effective as of January 1, 2010, the name of EG&G Technical Services, Inc. was changed to URS Federal Technical Services, Inc. ("FTS"). Notwithstanding any other provision of the Plan, the terms of this Appendix G will apply to the determination of benefits of each Employee of FTS who performs an Hour of Service on or after January 1, 2005 (an "FTS Participant"):

(a) under the provisions that have been preserved from the EG&G Plan;

(b) under such preserved provisions that have been modified by amendment of this Appendix G subsequent to January 1, 2005; or

(c) under provisions that have been added to this Appendix G to apply to Employees that have become FTS Participants subsequent to January 1, 2005.

Effective as of 12:01 a.m. on January 1, 2011, by means of a spin-off of assets from the Plan, the URS Corporation 401(k) Retirement Plan for Specified Contract Employees (the "Contract Employee Plan") was established. The spin-off of assets included only the account balances of those Participants in the URS Corporation 401(k) Retirement Plan whose employment is covered by contracts listed in the Contract Employee Plan, some of whom were FTS Participants. Effective as of January 1, 2011, the Participants whose employment is covered by contracts listed in the Contract Employee Plan will not be considered FTS Participants for the purposes of this Appendix G.

If there is an inconsistency between the terms of this Appendix G and the other provisions of the Plan, the terms of this Appendix G will control with respect to such FTS Participant.

2. General Provisions. As of the Merger Effective Date, the Plan assumed all obligations of the EG&G Plan and became responsible for payment of all account balances under the EG&G Plan for participants, former participants, beneficiaries and alternate payees pursuant to a qualified domestic relations order (as defined in Code Section 414(p)) in the EG&G Plan immediately prior to the Merger Effective Date. As of the Merger Effective Date, such participants, former participants, beneficiaries and alternate payees automatically became Participants in the Plan with respect to such account balances under the EG&G Plan.

3. Plan Assets. As of the Merger Effective Date, the assets of the EG&G Plan became assets of the Plan. The assets of the EG&G Plan were transferred to the Trustee of the Trust established pursuant to the Plan as soon as administratively practicable on or after the Merger Effective Date.

4. Participation. Each participant in the EG&G Plan on December 31, 2004 became a Participant in the Plan on the Merger Effective Date.

5. Vesting. The account balance of any terminated former participant in the EG&G Plan who was not fully vested in his or her account balance in the EG&G Plan, and who was not employed by the EG&G Technical Services, Inc. on January 1, 2005, will be determined pursuant to the provisions of Section 9.3 of the Plan.

6. Company Matching Contributions. In the event that the provisions of a specific contract or collective bargaining agreement provide for Company Matching Contributions to be allocated to Participants on other than an annual basis, those Company Matching Contributions shall be paid in cash to the Trustee as required by that contract or collective bargaining agreement.

7. Optional Forms of Benefit: Transfer Contributions. Any EG&G Employee who was a participant in the EG&G, Inc. Savings Plan prior to its merger into the EG&G Plan may also elect to have the amount of his or her Transfer Contribution distributed under any optional form of benefit that would have been available with respect to such distribution had it taken place under the EG&G, Inc. Savings Plan. For the purposes of this Section 11, "Transfer Contribution" means an amount transferred directly to the trust of the EG&G Plan from the trust under the EG&G, Inc. Savings Plan.

APPENDIX H

MERGER OF THE LEAR SIEGLER SERVICES, INC. RETIREMENT INCOME SAVINGS PLAN WITH AND INTO THE PLAN

(Effective January 1, 2005, as amended through January 1, 2014)

1. Effective Date. Effective as of January 1, 2005 (the "Merger Effective Date"), the Lear Siegler Services, Inc. Retirement Income Savings Plan (the "LSI Plan") merged with and into the Plan. As of the Merger Effective Date, Lear Siegler Services, Inc. ("LSI") was designated by URS Corporation as a Participating Employer of the Plan. Effective as of January 1, 2010, the name of Lear Siegler Services, Inc. was changed to URS Federal Support Services, Inc. Notwithstanding any other provision of the Plan, the terms of this Appendix H will apply to the determination of benefits of each employee of LSI who performs an Hour of Service on or after January 1, 2005 (an "LSI Participant"):

(a) under the provisions that have been preserved from the LSI Plan;

(b) under such preserved provisions that have been modified by amendment of this Appendix H subsequent to January 1, 2005; or

(c) under provisions that have been added to this Appendix H to apply to Employees that have become LSI Participants subsequent to January 1, 2005.

Effective as of 12:01 a.m. on January 1, 2011, by means of a spin-off of assets from the Plan, the URS Corporation 401(k) Retirement Plan for Specified Contract Employees (the "Contract Employee Plan") was established. The spin-off of assets included only the account balances of those Participants in the URS Corporation 401(k) Retirement Plan whose employment is covered by contracts listed in the Contract Employee Plan, some of whom were LSI Participants. Effective as of January 1, 2011, the Participants whose employment is covered by contracts listed in the Contract Employee Plan will not be considered LSI Participants for the purposes of this Appendix H.

If there is an inconsistency between the terms of this Appendix H and the other provisions of the Plan, the terms of this Appendix H will control with respect to such LSI Participant.

2. General Provisions. As of the Merger Effective Date, the Plan assumed all obligations of the LSI Plan and became responsible for payment of all account balances under the LSI Plan for participants, former participants, beneficiaries and alternate payees pursuant to a qualified domestic relations order (as defined in Code Section 414(p)) in the LSI Plan immediately prior to the Merger Effective Date. As of the Merger Effective Date, such participants, former participants, beneficiaries and alternate payees automatically became Participants in the Plan with respect to such account balances under the LSI Plan.

3. Plan Assets. As of the Merger Effective Date, the assets of the LSI Plan became assets of the Plan. The assets of the LSI Plan were transferred to the Trustee of the Trust established pursuant to the Plan as soon as administratively practicable on or after the Merger Effective Date.

4. Participation. Each participant in the LSI Plan on December 31, 2004 became a Participant in the Plan on the Merger Effective Date.

5. Vesting. The account balance of any terminated former participant in the LSI Plan who was not fully vested in his or her account balance in the LSI Plan, and who was not employed by Lear Siegler Services, Inc. on January 1, 2005, will be determined pursuant to the provisions of Section 9.3 of the Plan.

6. Provisions for Certain LSI Employees (Formerly Participating in the UNC Retirement Income Savings Plan.

(a) Background. The provisions of this Section 6 supersede any contrary provisions of the Plan with respect to LSI Employees, as defined below.

(b) LSI Employees. An LSI Employee is any Employee of URS Federal Support Services, Inc. whose employment is not covered by a contract listed in the Contract Employee Plan.

(c) Withdrawals of Transferred Accounts. In-service withdrawals from any balance transferred from the LSI Plan to the Plan will be allowed, depending on the nature of the source of the contribution to the LSI Plan, under the relevant provisions of the Plan.

APPENDIX I

MERGER OF THE
SALARY DEFERRAL PLAN FOR CERTAIN EMPLOYEES
OF
SIGNET TESTING LABS, INC.
WITH AND INTO THE PLAN

(Effective January 1, 2005)

1. Effective Date. Effective as of January 1, 2005 (the "Merger Effective Date"), the Salary Deferral Plan for Certain Employees of Signet Testing Labs, Inc. (the "Signet Union Plan") merged with and into the Plan. Signet Testing Labs, Inc. ("Signet") had previously been designated by URS Corporation as a Participating Employer of the Plan, effective July 1, 2000. Notwithstanding any other provision of the Plan, the terms of this Appendix I will apply to the determination of benefits of each union employee of Signet Testing Labs, Inc. who performs an Hour of Service on or after January 1, 2005 (a "Signet Union Employee," as defined in Section 4(b) below), under the provisions that have been preserved from the Signet Union Plan. If there is an inconsistency between the terms of this Appendix I and the other provisions of the Plan, the terms of this Appendix I will control with respect to such Signet Union Employee.

2. General Provisions. As of the Merger Effective Date, the Plan assumed all obligations of the Signet Union Plan and became responsible for payment of all account balances under the Signet Union Plan for participants, former participants, beneficiaries and alternate payees pursuant to a qualified domestic relations order (as defined in Code Section 414(p)) in the Signet Union Plan immediately prior to the Merger Effective Date. As of the Merger Effective Date, such participants, former participants, beneficiaries and alternate payees automatically became Participants in the Plan with respect to such account balances under the Signet Union Plan.

3. Plan Assets. As of the Merger Effective Date, the assets of the Signet Union Plan became assets of the Plan. The assets of the Signet Union Plan were transferred to the Trustee of the Trust established pursuant to the Plan as soon as administratively practicable on or after the Merger Effective Date.

4. Participation.

(a) Merger Effective Date. Each participant in the Signet Union Plan on December 31, 2004 became a Participant in the Plan on the Merger Effective Date.

APPENDIX J

MERGER OF THE CASH & ASSOCIATES
PROFIT SHARING & SALARY DEFERRAL PLAN
WITH AND INTO THE PLAN

(Effective January 1, 2007)

1. Effective Date. Effective as of January 1, 2007 (the "Merger Effective Date"), the Cash & Associates Profit Sharing & Salary Deferral Plan (the "Cash & Associates Plan") shall be merged with and into the Plan. As of the Merger Effective Date, Cash & Associates was designated by URS Corporation as a Participating Employer of the Plan.

2. General Provisions. As of the Merger Effective Date, the Plan assumed all obligations of the Cash & Associates Plan and became responsible for payment of all account balances under the Cash & Associates Plan for participants, former participants, beneficiaries and alternate payees pursuant to a qualified domestic relations order (as defined in Code Section 414(p)) in the Cash & Associates Plan immediately prior to the Merger Effective Date. As of the Merger Effective Date, such participants, former participants, beneficiaries and alternate payees automatically became Participants in the Plan with respect to such account balances under the Cash & Associates Plan.

3. Plan Assets. As of the Merger Effective Date, the assets of the Cash & Associates Plan shall become assets of the Plan. The assets of the Cash & Associates Plan shall be transferred to the Trustee of the Trust established pursuant to the Plan as soon as administratively practicable on or after the Merger Effective Date.

4. Participation. Each participant in the Cash & Associates Plan on December 31, 2006 shall become a Participant in the Plan on the Merger Effective Date.

5. Vesting. The account balance of any active participant who was not fully vested in his or her employer contribution account and/or employer matching contribution account in the Cash & Associates Plan on December 31, 2006, and who is employed by Cash & Associates or URS Corporation or another Participating Employer on January 1, 2007, shall become one hundred percent (100%) vested on January 1, 2007. The account balance of any terminated former participant in the Cash & Associates Plan who was not fully vested in his or her account balance in the Cash & Associates Plan, and who was not employed by Cash & Associates or URS Corporation or another Participating Employer on January 1, 2007, will be determined pursuant to the provisions of Section 9.3 of the Plan.

6. Investment of Account Balance. The account balances transferred from the Cash & Associates Plan to the Plan will be invested in accordance with each Participant's new investment directive given in accordance with Section 8.3 as soon as administratively practicable following the Cash & Associates Merger Date. In the absence of such investment directive, the transferred account balances will be invested in the default fund for the Plan selected by the Retirement Plans Committee in its sole and absolute discretion.

APPENDIX K

MERGER OF THE
THE LOPEZGARCIA GROUP 401(K) SAVINGS PLAN
WITH AND INTO THE PLAN

(Effective January 1, 2009)

1. Effective Date. Effective as of January 1, 2009 (the "Merger Effective Date"), the LopezGarcia Group 401(k) Savings Plan (the "LopezGarcia Group Inc. Plan") shall be merged with and into the Plan. As of the Merger Effective Date, LopezGarcia Group Inc. was designated by URS Corporation as a Participating Employer of the Plan.

2. General Provisions. As of the Merger Effective Date, the Plan assumed all obligations of the LopezGarcia Group Inc. Plan and became responsible for payment of all account balances under the LopezGarcia Group Inc. Plan for participants, former participants, beneficiaries and alternate payees pursuant to a qualified domestic relations order (as defined in Code Section 414(p)) in the LopezGarcia Group Inc. Plan immediately prior to the Merger Effective Date. As of the Merger Effective Date, such participants, former participants, beneficiaries and alternate payees automatically became Participants in the Plan with respect to such account balances under the LopezGarcia Group Inc. Plan.

3. Plan Assets. As of the Merger Effective Date, the assets of the LopezGarcia Group Inc. Plan shall become assets of the Plan. The assets of the LopezGarcia Group Inc. Plan shall be transferred to the Trustee of the Trust established pursuant to the Plan as soon as administratively practicable on or after the Merger Effective Date.

4. Participation. Each participant in the LopezGarcia Group Inc. Plan on December 31, 2008 shall become a Participant in the Plan on the Merger Effective Date.

5. Vesting. The account balance of any active participant who was not fully vested in his or her employer contribution account and/or employer matching contribution account in the LopezGarcia Group Inc. Plan on December 31, 2008, and who is employed by the Lopez Garcia Group, Inc. on January 1, 2009, shall become one hundred percent (100%) vested on January 1, 2009. The account balance of any terminated former participant in the LopezGarcia Group Inc. Plan who was not fully vested in his or her account balance in the LopezGarcia Group Inc. Plan, and who was not employed by the LopezGarcia Group Inc. on January 1, 2009, will be determined pursuant to the provisions of Section 9.3 of the Plan.

6. Investment of Account Balance. The account balances transferred from the LopezGarcia Group Inc. Plan to the Plan will be invested in accordance with each Participant's new investment directive given in accordance with Section 8.3 as soon as administratively practicable following the LopezGarcia Group Inc. Merger Date. In the absence of such investment directive, the transferred account balances will be invested in the default fund for the Plan selected by the Retirement Plans Committee in its sole and absolute discretion.

APPENDIX L

MERGER OF THE

WASHINGTON GROUP INTERNATIONAL, INC.
401(k) RETIREMENT SAVINGS PLAN
WITH AND INTO THE PLAN

(Effective December 31, 2010, as amended through January 1, 2014)

1. Effective Date. Effective as of 11:59 p.m. on December 31, 2010, (the "Merger Effective Date"), the Washington Group International, Inc. 401(k) Retirement Savings Plan (the "WGI Plan") shall be merged with and into the Plan. As of the Merger Effective Date, Washington Group International, Inc. was designated by URS Corporation as a Participating Employer of the Plan. Effective as of January 1, 2010, the name of Washington Group International, Inc. was changed to URS E&C Holdings, Inc.

2. General Provisions. As of the Merger Effective Date, the Plan assumed all obligations of the WGI Plan and became responsible for payment of all account balances under the WGI Plan for participants, former participants, beneficiaries and alternate payees pursuant to a qualified domestic relations order (as defined in Code Section 414(p)) in the WGI Plan immediately prior to the Merger Effective Date. As of the Merger Effective Date, such participants, former participants, beneficiaries and alternate payees automatically became Participants in the Plan with respect to such account balances under the WGI Plan.

3. Plan Assets. As of the Merger Effective Date, the assets of the WGI Plan shall become assets of the Plan. The assets of the WGI Plan shall be transferred to the Trustee of the Trust established pursuant to the Plan as soon as administratively practicable on or after the Merger Effective Date.

4. Participation. Each participant in the WGI Plan on December 31, 2010 shall become a Participant in the Plan on the Merger Effective Date.

5. Vesting. The account balance of any active participant who was not fully vested in his or her employer contribution account and/or employer matching contribution account in the WGI Plan on December 31, 2010, and who is employed by the URS Corporation or another Participating Employer, or an LLC wholly or partially owned by the Corporation on January 1, 2011, shall become one hundred percent (100%) vested on January 1, 2011. The account balance of any terminated former participant in the WGI Plan who was not fully vested in his or her account balance in the WGI Plan, and who was not employed by URS E&C Holdings, Inc. on January 1, 2011, will be determined pursuant to the provisions of Section 9.3 of the Plan.

6. Investment of Account Balance. The account balances transferred from the WGI Plan to the Plan will be invested in accordance with each Participant's new investment directive given in accordance with Section 8.3 as soon as administratively practicable following the Merger Effective Date. In the absence of such investment directive, the transferred account balances will be invested in the default fund for the Plan selected by the Retirement Plans Committee in its sole and absolute discretion.

SCHEDULE 1
TO
APPENDIX L

GROUPS OF A EMPLOYEES REPRESENTED BY A UNION, BUT WHOSE EMPLOYMENT IS NOT GOVERNED BY A COLLECTIVE BARGAINING AGREEMENT WHO ARE ELIGIBLE TO PARTICIPATE IN THE PLAN

(Effective as of January 1, 2011)

Name/Bargaining Unit	Location	Effective Date
Demil Trade Council	Hermiston, OR	12/3/03

APPENDIX M

MERGER OF THE
WASHINGTON GROUP INTERNATIONAL, INC.
401(k) RETIREMENT SAVINGS PLAN FOR FIELD OPERATIONS
WITH AND INTO THE PLAN

(Effective December 31, 2010)

1. Effective Date. Effective as of 11:59 p.m. on December 31, 2010, (the "Merger Effective Date"), the Washington Group International, Inc. 401(k) Retirement Savings Plan for Field Operations (the "WGIFO Plan") shall be merged with and into the Plan. As of the Merger Effective Date, Washington Group International, Inc. was designated by URS Corporation as a Participating Employer of the Plan. Effective as of January 1, 2010, the name of Washington Group International, Inc. was changed to URS E&C Holdings, Inc.

2. General Provisions. As of the Merger Effective Date, the Plan assumed all obligations of the WGIFO Plan and became responsible for payment of all account balances under the WGIFO Plan for participants, former participants, beneficiaries and alternate payees pursuant to a qualified domestic relations order (as defined in Code Section 414(p)) in the WGIFO Plan immediately prior to the Merger Effective Date. As of the Merger Effective Date, such participants, former participants, beneficiaries and alternate payees automatically became Participants in the Plan with respect to such account balances under the WGIFO Plan.

3. Establishment of the URS Corporation 401(k) Retirement Plan for Specified Contract Employees through a Spin Off from the URS Corporation 401(k) Retirement Plan. Effective as of 12:01 a.m. on January 1, 2011, the URS Corporation 401(k) Retirement Plan for Specified Contract Employees (the "Contract Employee Plan") was established by means of a spin-off of assets from the URS Plan. The spin-off of assets included only the account balances of those Participants in the Plan whose employment is covered by contracts listed in the Contract Employee Plan. Some of the contracts listed in the Contract Employee Plan covered Participants whose account balances were transferred from the WGIFO Plan upon merger into the Plan. Any provisions specific to those Participants who were previously Participants in the WGIFO Plan who, effective as of 12:01 a.m. on January 1, 2011, became Participants in the Contract Employee Plan are set forth in the Contract Employee Plan.

APPENDIX N

SERVICE WITH PRIOR EMPLOYERS

(Effective January 1, 2011)

1. The Human Resources Committee may grant past service credit for employment with an Associated Entity (as defined below) in accordance with the provisions set forth below.

(a) Associated Entities; Former Associated Employee. From time to time an Employer may enter into a joint venture, business arrangement or other business structure, acquisition, merger, divestiture or similar business structure with entities that may or may not be part of the Employer's controlled group (as defined in Code Section 414). From time to time, employees of such entity or parent companies, subsidiaries or other business partners of such entity (collectively, an "Associated Entity") may become an employee of an Employer either as a "transferred employee" or a "direct hire employee." Collectively, a transferred employee and a direct hire employee are referred to as a "Former Associated Employee."

(b) Transferred Employee; Direct Hire Employee. A transferred employee is an individual who transfers employment directly from an Associated Entity to an Employer ("transferred employee"). A direct hire employee is an individual who an Employer hires and who previously worked for an Associated Entity whether or not such individual worked for the Associated Entity immediately prior to such hire. However, an individual is not considered a direct hire if the individual terminated employment with an unrelated company and thereafter such unrelated company is acquired by an Associated Entity.

(c) Generally. If the Human Resources Committee decides to grant Years of Service under this Plan for the Former Associated Employee's prior employment with the Associated Entity, unless otherwise set forth below, such past service credit shall be granted only if:

(i) the Former Associated Employee is an Eligible Employee under this Plan; and

(ii) the Former Associated Employee is either a transferred employee or a direct hire employee.

Any grant of past service shall be specified in this Appendix N and shall be granted in compliance with Code Section 401(a)(4) and applicable treasury regulations. To the extent such grant of past service credit violates Code Section 401(a)(4), such grant of past service credit shall be void and of no effect retroactively to its date of grant.

(d) Grant of Past Service Credit Required By Department of Energy Contract. From time to time, the Employer may hire Employees directly from a predecessor contractor that employed such individuals at a facility or location under a Department of Energy contract ("DOE Contract"). To the extent that the Employer is required to recognize the Employee's prior employment with such predecessor contractor under the DOE Contract, such Employees will be given credit for their employment with such predecessor contractor as described in this Appendix N.

(e) Grant of Past Service Credit for Certain Facilities Management Contracts. From time to time, the Employer may acquire certain facilities management contracts. To the extent that employees of the facility become Employees of the Employer and become eligible to participate in the Plan, and to the extent that the Employer is required to recognize the Employees' prior employment with the client, such Employees will be given credit for their employment with such client. Past service credit shall be granted to such Employees only as provided in this Appendix N.

(f) Past Service Credit For Employees Transferring From Joint Ventures. From time to time, the Employer will hire Employees from a joint venture (as defined below). To the extent permitted by the Human Resources Committee and to the extent permitted by Section 401(a)(4) of the Code and applicable Treasury Regulations, transferred employees from joint ventures shall receive Years of Service under this Plan equal to the number of years of vesting service recognized under the qualified retirement plan in which the joint venture participated at the time of the transfer.

For purposes of this paragraph, the term joint venture means any entity in which the Company or a Company Affiliate has any ownership.

2. Grants of Past Service Credits Made by URS E&C Holdings, Inc. for Employees Hired prior to January 1, 2011.

(a) Westinghouse Government Services Group.

(i) Background. On or about March 22, 1999, URS E&C Holdings, Inc., together with BNFL, plc ("BNFL") acquired the Government and Environmental Services Company (formerly known as "GESCO") from CBS Corporation through two limited liability companies known as Westinghouse Government Services Company LLC ("WGS") and Westinghouse Government Environmental Services Company LLC ("WGES"). Together WGS and WGES are known as the Westinghouse Government Services Group ("WGSG"). Concurrent with the above acquisition, BNFL acquired the Energy Services Business Unit (formerly known as "ESBU") from CBS Corporation. The BNFL entity that acquired the ESBU is known as Westinghouse Electric Company ("WEC").

(ii) Past Service Credit. Past Service Credit shall be granted to the following Former Associated Employees who (1) are Eligible Employees under the Plan, (2) are described in (A), (B) or (C) below, and (3) become employed by an Employer.

(A) Any employee of WGSG or any employee of an entity in which WGSG has any ownership interest as of the date such employee becomes employed by the Employer.

(B) Any individual, who if employed by WGSG (or an affiliate of WGSG) immediately prior to the date such individual becomes an Employee, would have received past service credit under a WGSG Benefit Plan (as defined below) for such prior employment.

(C) Any employee of WEC (see special rules in sub-paragraph (vii) below).

(iii) Additional Rules. WGS sponsors several qualified retirement plans ("WGSG Benefit Plans"). To the extent a Former Associated Employee described in Paragraph (a)(ii) above, received past service credit under the WGSG Benefit Plans, such Former Associated Employee shall also receive Years of Service under this Plan.

(iv) Imputed Vesting Service. If an Eligible Employee has a Termination Date and immediately thereafter (as determined by the Human Resources Committee) commences employment with any entity described in (A) through (D) below, service with such entities shall count as service under this Plan for purposes of vesting only (subject to special rules for WEC service as described in sub-paragraph (vii) below).

(A) WGES;

(B) WEC;

(C) an 80% or more owned subsidiary of WGES or WEC; or,

(D) any other entity which the Human Resources Committee determines is sufficiently related to WGES or WEC.

Service at an entity described in (A) through (D) above shall be converted into Hours of Service under this Plan for vesting purposes using procedures developed by the Human Resources Committee.

Service at an entity described in (A) through (D) above shall be taken into account only to the extent the recognition of such service will satisfy the imputed service requirements of Treasury Regulation §1.401(a)-11(b)(3) and other applicable law.

(v) This paragraph (a) is effective January 1, 2001. See Section III, of Schedule F of the Washington Group International, Inc. 401(k) Retirement Savings Plan, as in effect on December 31, 2010, for provisions in effect between July 7, 2000 and January 1, 2001.

(vi) Additional Rules. On or about January 1, 2006, Westinghouse Transferred Employees transferred employment from the Former Westinghouse Entities to URS E&C Holdings, Inc. The Former Westinghouse Entities tracked years of service using an elapsed time method. This Plan uses the 1,000 hour of service method. To compute prior service credit for the Westinghouse Transferred Employees, the Plan shall use the following method. A Westinghouse Transferred Employee shall receive one Year of Service for each full year of elapsed time credit earned under the Former Westinghouse Entities' qualified retirement plan through December 31, 2005. In addition, this Plan shall grant an additional Year of Service to a Westinghouse Transferred Employee if as of December 31, 2005, such individual had earned six or more months of elapsed time credit (not counting months of elapsed time credit described in the previous sentence). Years of Service beginning January 1, 2006 shall be determined using the 1,000 hour of service rule.

(vii) Special Rules for WEC Service.

(A) Effective January 1, 2007, past service credit (sub-paragraph B above) shall no longer be provided for WEC employees. In order to receive past service credit for periods of service with WEC or its subsidiaries, an employee must be employed by an Employer as of December 31, 2006. Thereafter, no additional past service credit for periods of service at WEC or its subsidiaries shall be granted.

(B) Effective January 1, 2007, imputed vesting service (sub-paragraph D above) shall no longer be provided for periods of service with WEC or its subsidiaries (i.e. no additional imputed vesting service for periods of service with WEC or its subsidiaries shall be counted as service for this Plan after December 31, 2006).

(b) Rocky Mountain Remedial Services.

(i) Background. URS E&C Holdings, Inc. currently owns 60% of Rocky Mountain Remedial Services ("RMRS").

(ii) Past Service Credit. Past service credit shall be granted to any Former Associated Employee who transfers employment from RMRS to an Employer and who is an Eligible Employee under the Plan.

(c) MK Gold and MK Rail.

(i) Background. On December 17, 1993, MK Gold ceased to be a member of URS E&C Holdings, Inc.'s controlled group. Nevertheless, URS E&C Holdings, Inc. had an ownership interest in MK Gold until June 6, 1995. On April 23, 1994, MK Rail ceased to be a member of URS E&C Holdings, Inc.'s controlled group. Nevertheless, URS E&C Holdings, Inc. had an ownership interest in MK Rail until September 11, 1996.

(ii) Past Service Credit. Past service credit shall be granted to Former Associated Employees who are Eligible Employees under the Plan for their employment with MK Gold between December 17, 1993 and June 6, 1995. Past service credit shall be granted to Former Associated Employees who are Eligible Employees under the Plan for their employment with MK Rail between April 23, 1994 and September 11, 1996.

(d) Raytheon Engineers & Constructors, Inc. ("RE&C")

(i) Background. See Paragraph 1(d) of the introductory Section of the Washington Group International, Inc. 401(k) Retirement Savings Plan, as in effect on December 31, 2010, entitled "Background; Statement of Purpose" for background.

(ii) Past Service Credit. Past Service Credit shall be granted to Employees who (1) are Eligible Employees, (2) are either a transferred employee or a direct hire and (3) worked for an entity listed in (A) or (B) below on or after January 1, 1988:

(A) Any employee of RE&C (and for this purpose, former employees of United Engineers & Constructors, the predecessor to RE&C, are considered to be employees of RE&C) and;

(B) Any employee of Raytheon Company or any employee of an entity in which Raytheon Company has any ownership interest as of the date such employee becomes employed by an Employer.

However, no service shall be granted for an individual's employment with an entity acquired by Raytheon Company, Raytheon Engineers & Constructors, Inc., or a related entity to either Raytheon Company or Raytheon Engineers & Constructors, Inc. prior to the date of the acquisition, unless the individual was employed by such entity on the date of such acquisition. For example, Raytheon Company acquired the following entities on the dates indicated below:

Date	Entity
1997	Isbill Associates
1996	Rust Engineering & Construction
1995	Litwin Engineers
1993	EBASCO
1993	Gibb & Hill
1993	Harbert Construction
1986	Stearns Catalytic
1986	Yeargin Construction
1968	The Badger Company
1964	Jackson & Moreland

Thus, for example, no service credit will be granted to an individual for his or her employment with Isbill Associates prior to its acquisition in 1997, unless the individual was employed by Isbill Associates on the date of the acquisition by Raytheon Company or by RE&C.

(iii) Additional Rules. Raytheon Corporation tracked years of service using an elapsed time method. This Plan uses the 1,000 hour of service method. To compute prior service credit, the Plan shall use the following method. A Former Raytheon Employee described in Section (d)(ii) above shall receive one Year of Service for each full year of elapsed time credit earned under the Raytheon Engineers & Constructors, Inc. Retirement Plan through 1999. In addition, this Plan shall grant an additional Year of Service to a Former Raytheon Employee described in Section (d)(ii) if as of December 31, 1999, such individual had earned six or more months of elapsed time credit (not counting months of elapsed time credit described in the previous sentence). Years of Service beginning January 1, 2000 shall be determined using the 1,000 hour of service rule counting all hours worked for Raytheon Corporation or one of its subsidiaries prior to July 7, 2000 and thereafter counting hours of service worked for an Employer.

(iv) This Paragraph (d) is effective January 1, 2001. See Section V of Schedule F of the Washington Group International, Inc. 401(k) Retirement Savings Plan, as in effect on December 31, 2010 for provisions in effect between July 7, 2000 and January 1, 2001.

(e) Washington Construction Group

(i) Background. See Paragraph 1(c) of the introductory Section of this Plan entitled "Background; Statement of Purpose" for background.

(ii) Past Service Credit. Individuals who were eligible to participate in the prior WCG Plan and who become Eligible Employees after September 10, 1996, and before January 1, 1998, shall receive full and partial Years of Service under this Plan for such individual's total employment with those employers who sponsored or maintained the WCG Plan. Furthermore, any individuals who were eligible to participate in the prior WCG Plan and who become Eligible Employees at a time when they would have received credit under the WCG Plan for past services with one or more employers who sponsored or maintained the WCG Plan if URS E&C Holdings, Inc. were maintaining the WCG Plan shall receive full and partial Years of Service under this Plan to the same extent they would have received credit for such past full and partial Years of Service under the WCG Plan if URS E&C Holdings, Inc. were maintaining the WCG Plan.

(f) Washington Group.

(i) Background. Effective September 11, 1996, Morrison Knudsen Corporation merged with and into Washington Construction Group, Inc. Washington Construction Group, Inc. was an affiliate with Washington Corporation, its subsidiaries and affiliates ("Washington Group"). Certain individuals who were previously employed by the Washington Group did not participate in the WCG Plan (see Paragraph (e) above) because the employer of such individuals (1) was not a member of the Washington Construction Group, Inc.'s controlled group or (2) did not participate in the WCG Plan.

(ii) If a former Washington Group Employee becomes an Eligible Employee under this Plan after September 10, 1996, and such individual does not receive past service credit under Paragraph (e) above, such individual shall receive full and partial Years of Service under this Plan for such individual's total employment with the Washington Group.

(g) Johnson Controls Northern New Mexico, LLC ("JCNNM").

(i) Background. JCNNM was a joint venture in which URS E&C Holdings, Inc. participated as a partner.

(ii) Full and partial Years of Service under this Plan will be awarded any former employee of JCNNM who subsequently becomes an Eligible Employee under this Plan for such individual's employment with JCNNM.

(h) Rehired Employees from Perot Systems.

(i) Background. On December 31, 2003, Washington Group International, Inc. outsourced its IT - desktop and service desk operations to Perot Systems. Perot Systems was subsequently acquired by Dell.

(ii) Past Service Credit. From time to time, employees who were part of the outsourcing transaction described in (h) (i) above may be rehired by an Employer. If so, any such rehired employee who is terminated by or transferred from Dell (formerly a Perot Systems employee) and immediately is hired by an Employer as an Eligible Employee shall be granted service credit under this Plan for his or her prior employment with Perot.

(i) Past Service Credit Required By Department of Energy Contracts as Provided in Paragraph 1.(d), Above.

(i) Paducah. Effective June 27, 2005, the Employer hired certain employees from the following predecessor contractors under the DOE Contract at Paducah: Bechtel, USEC Paducah, and Swift & Staley. Individuals hired by an Employer directly from such contractors for employment at Paducah DOE Contract and who are hired on or before June 27, 2005, shall receive Years of Service under this Plan for their prior length of service working at the Paducah DOE Contract for the contractors listed above.

(j) Past Service Credit Required By Facilities Management Contracts as Provided in Paragraph 1.(e), Above.

(i) Past Service Credit For Kraft Food Services Employees. As a condition of the Kraft Food Services facility management contract, the Company was required to recognize an Employee's prior service at Kraft Food if the Employee was terminated from Kraft Food and immediately hired by an Employer to work as part of the facilities management contract. Accordingly, such Employees will be granted service credit under this Plan for their prior employment with Kraft Foods.

(k) Past Service Credit For Employees Transferring From Joint Ventures as Provided in Paragraph 1.(f), Above.

(i) Past Service Credit for Primesouth Employees at Savannah River Site. Primesouth was the predecessor DOE contractor to WSMS at the DOE Savannah River site. Eligible Employees who are hired by Washington Safety Management Solutions, LLC directly from Primesouth on or before February 1, 2006 shall receive Years of Service under this Plan for their prior length of service working for Primesouth at the Savannah River site.

3. Grants of Past Service Credits Made for Employees Hired after December 31, 2010.

(a) Past service will continue to be credited to Employees hired after December 31, 2010 under subparagraphs (a), (b), (c), (d), (f), (g) and (h) of paragraph 2., above.

APPENDIX O

PARTIAL MERGER OF THE WASHINGTON GOVERNMENT ENVIRONMENTAL SERVICES SAVINGS PLAN WITH AND INTO THE URS CORPORATION 401(k) RETIREMENT PLAN

(Effective January 1, 2012)

1. Effective Date. Effective as of July 1, 2011, (the "Effective Date"), the accounts of three hundred forty-one (341) participants in the Washington Government Environmental Services Savings Plan (the "WGES Plan"), were involuntarily transferred to the Retirement Plan, resulting in a partial plan merger.

2. General Provisions. As of the Effective Date, the Retirement Plan assumed all obligations of the WGES Plan with respect to the transferred account balances, and became responsible for payment of the transferred account balances for participants, former participants, beneficiaries and alternate payees pursuant to a qualified domestic relations order (as defined in Code Section 414(p)) in the WGES Plan with respect to the transferred account balances immediately prior to the Effective Date. As of the Effective Date, such participants, former participants, beneficiaries and alternate payees automatically became Participants in the Retirement Plan with respect to such transferred account balances from the WGES Plan.

3. Plan Assets. As of the Effective Date, the transferred account balances became assets of the Retirement Plan. The account balances in the WGES Plan were transferred to the Trustee of the Trust established pursuant to the Retirement Plan as soon as administratively practicable on or after the Effective Date.

4. Participation. Each participant whose account balance in the WGES Plan was transferred to the Retirement Plan became a Participant in the Retirement Plan on the Effective Date.

5. Investment of Account Balance. The account balances transferred from the WGES Plan to the Retirement Plan were invested in accordance with each Participant's new investment directive given in accordance with Section 8.3 as soon as administratively practicable following the Effective Date. In the absence of such investment directive, the transferred account balances were invested in the default fund for the Retirement Plan selected by the Retirement Plans Committee in its sole and absolute discretion.

6. Protected Benefits. With respect only to the account balances transferred from the WGES Plan:

(a) Retired Participant.

(i) A former WGES Participant who qualified as a Retired Participant as defined in the WGES Plan on the Effective Date (or who subsequently terminates employment with the Company and upon termination would have qualified as a Retired Participant under the WGES

Plan as in effect on the Effective Date) who elects to receive monthly or annual installments may cancel or change such election at any time.

(ii) A former WGES Participant who qualified as a Retired Participant as defined in the WGES Plan on the Effective Date (or who subsequently terminates employment with the Company and upon termination would have qualified as a Retired Participant under the WGES Plan as in effect on the Effective Date) may elect to receive a partial distribution.

(b) Totally Disabled Participant.

(i) A former WGES Participant who qualified as a Totally Disabled Participant as defined in the WGES Plan on the Effective Date (or who subsequently becomes disabled while employed by the Company, and would have qualified as a Totally Disabled Participant under the WGES Plan as in effect on the Effective Date) who elects to receive monthly or annual installments may cancel or change such election at any time.

(ii) A former WGES Participant who qualified as a Totally Disabled Participant as defined in the WGES Plan on the Effective Date (or who subsequently becomes disabled while employed by the Company, and would have qualified as a Totally Disabled Participant under the WGES Plan as in effect on the Effective Date) may elect to receive a partial distribution.

(c) Disability Claims Procedure.

(i) Initial Disability Claim. A Participant or Beneficiary ("Claimant") may make a written request for review of his or her disability status under this Plan. The claim must be addressed to URS Corporation Human Resources Committee, c/o URS Corporation, 600 Montgomery Street, 26th Floor, San Francisco, CA 94111-2728. The Human Resources Committee or its delegate ("Committee") shall decide the action to be taken with respect to any such request and may require additional information if necessary to process the request.

The Committee shall review the request and shall issue its decision, in writing, no later than 45 days after the date the request is received, unless the circumstances require an extension of time. In no event shall the extension exceed a period of 75 days from the end of the initial period. However, if prior to the end of the 75-day period, it is determined that, due to matters beyond the control of the Committee a further extension of time is required, the Committee shall notify the Claimant in writing within 75 days after the Committee initially received the benefit claim of the special circumstances that required the extension and the date by which a decision on the claim can be expected (which date shall not be more than 105 days from the date that the Committee initially received the benefit claim). In the case of any extension of time described in this paragraph, the written notice of the extension shall specifically explain the standards on which entitlement to a benefit is based, the unresolved issues that prevent a decision on the claim, and the additional information needed to resolve those issues. The Claimant will be given at least 45 days within which to provide the Committee with the specified information requested in the notice of extension.

If such extension is required under this paragraph, written notice of the extension shall be furnished to the Claimant before the extension period begins, and the notice shall state the

circumstances requiring the extension and the date by which the Committee expects to reach a decision on the request.

(ii) Contents of Notice of Denied Request. If the Committee denies a request in whole or in part, it shall provide the person making the request with written notice of the denial within the period specified in Subsection (i), written in a manner calculated to be understood by the Claimant. The notice shall set forth:

(A) The specific reason for the denial;

(B) Reference to the specific Plan provisions upon which the denial is based;

(C) A description of any additional material or information which may be needed to clarify or perfect the request, and an explanation of why such information is required;

(D) An explanation of the Plan's appeal procedure with respect to the denial of benefits; and

(E) A statement regarding the Claimant's right to bring a civil action under ERISA Section 502(a) following an adverse benefit determination on review.

(F) If an internal rule, guideline, protocol, or other similar criterion was relied upon in denying the claim, either the specific rule, guideline, protocol or other similar criterion; or a statement that such a rule, guideline, protocol, or other similar criterion was relied upon in denying the claim and that a copy of such rule, guideline, protocol or other similar criterion, will be provided free of charge to the Claimant upon request, and

(G) If the denial of the claim is based on a medical necessity or experimental treatment or similar exclusion or limit, either an explanation of the scientific or clinical judgment for the determination, applying the terms of the Plan to the Claimant's medical circumstances, or a statement that such explanation will be provided free of charge upon request.

(iii) Review of Disability Claims. A Claimant whose request has been denied in whole or in part may file a request for review of the decision in writing to the Committee. The request for review must be addressed to: URS Corporation Human Resources Committee, c/o URS Corporation, 600 Montgomery Street, 26th Floor, San Francisco, CA 94111-2728. Requests for review of claims must be filed within 180 days after receipt of the written notification of the denial.

(iv) Procedures for the Review of Disability Claim Denials. When any such request for review is received under Subsection (iii), the claim and its denial shall receive a full and fair review by the Committee. As part of the review procedure, the Claimant, or the Claimant's duly authorized representative, may submit written comments, documents, records and other information related to the claim. The Committee will consider all comments, documents, records, and other information submitted by the Claimant relating to the claim, without regard to whether such information was submitted or considered in the initial claim decision. However, the Claimant, or the Claimant's duly authorized representative shall have no right to appear personally before the Committee unless the Committee concludes that such an appearance would

be of value in enabling the Committee to perform the Committee's obligations hereunder. The Claimant will be provided, upon request and free of charge, reasonable access to and copies of all documents, records and other information relevant to the Benefit claim including any document, record or other information that:

(A) was relied upon in making the decision;

(B) was submitted, considered or generated in the course of making the decision, without regard as to whether it was relied upon in making the decision; or

(C) demonstrates compliance with the administrative process and safeguards designed to ensure and verify that the decision is made in accordance with Plan provisions and been applied consistently with respect to similarly situated claimants.

The review will not defer to the initial claim denial and will not be conducted by the individual who made the initial claim denial nor the subordinate of such individual.

Prior to making a decision on review of any benefit determination that is based in whole or in part on a medical judgment, including determinations with regard to whether a particular treatment, drug or other item is experimental, investigational, or not medically necessary or appropriate, the Committee will consult with a physician or other health care professional licensed, accredited, or certified to perform specified health services consistent with State law and who is acting within the scope of such license, accreditation, or certification who has appropriate training and experience in the field of medicine involved in the medical judgment.

The physician or other health care professional engaged with respect to the review of the denied claim will not be an individual who was consulted in connection with the initial adverse benefit decision that is the subject of the review, nor the subordinate of such individual.

Upon request by the Claimant, the medical or vocational expert whose advice was obtained on behalf of the Plan in connection with the claim (even if the advice was not relied upon in making the benefit determination on review) will be identified.

(v) Contents of Notice of Decision on Review. Such written notice shall set forth the basis for the Committee's decision, and shall include the following information:

(A) The specific reason for the denial;

(B) Reference to the specific Plan provisions upon which the denial is based;

(C) A statement that the Claimant is entitled to receive, upon request and free of charge, reasonable access to and copies of all documents, records and other information relevant to the benefit claim, including any document, record or other information that:

(I) was relied upon in making the decision;

(II) was submitted, considered or generated in the course of making the decision, without regard as to whether it was relied upon in making the decision; or

(III) demonstrates compliance with the administrative process and safeguards designed to ensure and verify that the decision is made in accordance with Plan provisions and been applied consistently with respect to similarly situated claimants;

(D) An explanation of the Plan's voluntary appeal procedures (if any) with respect to the denial of benefits; and

(E) A statement regarding the Claimant's right to bring a civil action under ERISA Section 502(a).

(F) If an internal rule, guideline, protocol, or other similar criterion was relied upon in denying the claim, either the specific rule, guideline, protocol or other similar criterion; or a statement that such a rule, guideline, protocol, or other similar criterion was relied upon in denying the claim and that a copy of such rule, guideline, protocol or other similar criterion, will be provided free of charge to the Claimant upon request, and

(G) If the denial of the claim is based on a medical necessity or experimental treatment or similar exclusion or limit, either an explanation of the scientific or clinical judgment for the determination, applying the terms of the Plan to the Claimant's medical circumstances, or a statement that such explanation will be provided free of charge upon request.

(vi) Timing of the Notice of Decision on Review. The Committee shall issue a written decision within 45 days after receipt of the appeal, unless special circumstances require an extension of time for review is required, the review period may be extended for up to an additional 45 days for a total of 90 days. The Committee will notify the claimant of the reasons for the delay prior to the expiration of the initial 45 day. This notice shall state the circumstances requiring the extension and the date by which the Committee expects to reach a decision on the appeal.

(vii) Decision on Review Final. The decision of the Committee on the review shall be final, conclusive and binding upon all persons and shall be given the maximum possible deference allowed by law.

APPENDIX P

HURRICANE SANDY RELIEF

(Effective October 26, 2012)

1. Notwithstanding the provisions of Sections 6.5, 6.6, 6.7, and Article 11 of the Plan, and the Plan's Loan Policy:

(a) Hardship Distributions. Hardship distributions may be made to a Hurricane Sandy Victim during the Relief Period for any hardship related to Hurricane Sandy.

(b) No Post-Distribution Restrictions. No post-distribution contribution restrictions shall apply to any hardship distribution made pursuant to the provisions of this Appendix P.

(c) Reliance on Employee's Representations. The Plan Administrator may rely upon representations from the employee or former employee as to the need for and amount of a hardship distribution made pursuant to the provisions of this Appendix P, unless the Plan Administrator has actual knowledge to the contrary.

(d) Procedural Requirements. The Plan Administrator may disregard procedural requirements for Plan loans or hardship distributions otherwise imposed by the provisions of the Plan with respect to hardship distributions or Participant loans made pursuant to the provisions of this Appendix P, provided that the Plan Administrator:

(1) makes a good-faith diligent effort under the circumstances to comply with those requirements; and

(2) makes, as soon as practicable, a reasonable attempt to assemble any forgone documentation.

2. Definitions:

(a) Hurricane Sandy Victim. An employee or former employee is a Hurricane Sandy Victim if, on October 26, 2012:

(1) his or her principal residence was located in one of the Covered Disaster Areas;

(2) his or her place of employment was located in one of the Covered Disaster Areas;

(3) the principal residence of his or her lineal ascendant or descendant, dependent or spouse was located in one of the Covered Disaster Areas; or

(4) the place of employment of his or her lineal ascendant or descendant was located in one of the Covered Disaster Areas.

(b) Relief Period. The period beginning on October 26, 2012, and ending on February 1, 2013.

(c) Covered Disaster Areas. The following counties and Tribal Nations:

(1) In Connecticut: Fairfield, Middlesex, New Haven, and New London Counties and the Mashantucket Pequot Tribal Nation and Mohegan Tribal Nation located within New London County.

(2) In New Jersey: Atlantic, Bergen, Burlington, Camden, Cape May, Cumberland, Essex, Gloucester, Hudson, Hunterdon, Mercer, Middlesex, Monmouth, Morris, Ocean, Passaic, Salem, Somerset, Sussex, Union and Warren counties.

(3) In New York: Bronx: Kings, Nassau, New York, Orange, Putnam, Queens, Richmond, Rockland, Sullivan, Suffolk, Ulster and Westchester Counties.

(4) In Rhode Island: Newport and Washington counties.

3. Other Provisions Remain in Force. All provisions relating to Participant loans and hardship distributions that are not specifically modified or disregarded pursuant to the provisions of this Appendix P remain in full force and effect.

APPENDIX Q

MERGER OF THE WSMS-MK, LLC EAST TENNESSEE TECHNOLOGY PARK RETIREMENT SAVINGS PLAN WITH AND INTO THE PLAN

(Effective October 10, 2013)

1. Effective Date. Effective as of 12:01 a.m. on October 10, 2013, (the "Merger Effective Date"), the WSMS-MK, LLC East Tennessee Technology Park Retirement Savings Plan (the "WSMS Plan") shall be merged with and into the Plan. As of the Merger Effective Date, WSMS-MK, LLC was designated by URS Corporation as a Participating Employer of the Plan.

2. General Provisions. As of the Merger Effective Date, the Plan assumed all obligations of the WSMS Plan and became responsible for payment of all account balances under the WSMS Plan for participants, former participants, beneficiaries and alternate payees pursuant to a qualified domestic relations order (as defined in Code Section 414(p)) in the WSMS Plan immediately prior to the Merger Effective Date. As of the Merger Effective Date, such participants, former participants, beneficiaries and alternate payees automatically became Participants in the Plan with respect to such account balances under the WSMS Plan.

3. Plan Assets. As of the Merger Effective Date, the assets of the WSMS Plan shall become assets of the Plan. The assets of the WSMS Plan shall be transferred to the Trustee of the Trust established pursuant to the Plan as soon as administratively practicable on or after the Merger Effective Date.

4. Participation. Each participant in the WSMS Plan on September 30, 2013 shall become a Participant in the Plan on the Merger Effective Date.

5. Investment of Account Balance. On the Merger Effective Date the account balances transferred from the WSMS Plan to the Plan will be mapped into investment options in the Plan that are reasonably similar to the options in the WSMS Plan in which the Participant's account was invested immediately prior to the Merger Effective Date. The transferred account balances will be invested in accordance with each Participant's new investment directive given in accordance with Section 8.3 as soon as administratively practicable following the Merger Effective Date. In the absence of such investment directive, the transferred account balances will continue to be invested in the investment options into which they were mapped on the Merger Effective Date.

6. Transfer of Certain Accounts to the URS Corporation 401(k) Retirement Plan for Specified Contract Employees. As of the Merger Effective Date, certain former participants in the WSMS Plan did not have preexisting accounts in the Plan, but did have preexisting accounts in URS Corporation 401(k) Retirement Plan for Specified Contract Employees. The account balances of those former participants shall be transferred, as soon as administratively possible, to

the URS Corporation 401(k) Retirement Plan for Specified Contract Employees, pursuant to the provisions of Section 10.11 of the Plan.

APPENDIX R

MERGER OF THE PORTION OF FLINT ENERGY SERVICES, INC. 401(k) PLAN ATTRIBUTABLE TO THE ACCOUNT BALANCES OF NON-HOURLY EMPLOYEES OF FLINT WITH AND INTO THE PLAN

(Effective December 31, 2013)

1. Effective Date. Effective as of 11:59 p.m. on December 31, 2013, (the "Merger Effective Date"), the portion of the Flint Energy Services, Inc. 401(k) Plan (the "Flint Plan") attributable to eligible employees other than eligible hourly paid field employees ("non-hourly field employees") shall be merged with and into the Plan. As of the Merger Effective Date, Flint Energy Services, Inc. was designated by URS Corporation as a Participating Employer of the Plan.

2. General Provisions. As of the Merger Effective Date, the Plan assumed all obligations of the portion of the Flint Plan attributable to non-hourly field employees in the Flint Plan and became responsible for payment of all account balances under the Flint Plan for non-hourly employee

participants, former non-hourly employee participants, and beneficiaries of non-hourly field employees and alternate payees of non-hourly field employees pursuant to a qualified domestic relations order (as defined in Code Section 414(p)) in the Flint Plan immediately prior to the Merger Effective Date. As of the Merger Effective Date, such participants, former participants, beneficiaries and alternate payees automatically became Participants in the Plan with respect to such account balances under the Flint Plan.

3. Plan Assets. As of the Merger Effective Date, the assets of the Flint Plan attributable to non-hourly field employees in the Flint Plan shall become assets of the Plan. The assets attributable to non-hourly field employees of the Flint Plan shall be transferred to the Trustee of the Trust established pursuant to the Plan as soon as administratively practicable on or after the Merger Effective Date.

4. Participation. Each non-hourly employee participating in the Flint Plan on the Merger Effective Date shall become a Participant in the Plan on the Merger Effective Date.

5. Investment of Account Balance. Transferred account balances will be invested in accordance with each Participant's new investment directive given in accordance with Section 8.3 as soon as administratively practicable following the Merger Effective Date. In the absence of such investment directive, the transferred account balances will be invested in the default fund for the Plan selected by the Retirement Plans Committee in its sole and absolute discretion.

Amendment Number 1 to the
URS Corporation 401(k) Retirement Plan

The URS Corporation 401(k) Retirement Plan, effective January 1, 2014, is hereby amended as follows:

1. Effective as of October 17, 2014, the name of the Plan is changed to the AECOM Global II, LLC 401(k) Retirement Plan, and all references to the name of the Plan are revised accordingly.

2. A new paragraph is added to the introduction after the ninth full paragraph to state as follows:

Effective October 17, 2014, URS Corporation (Delaware) merged into AECOM Global II, LLC (the "Merger"). As a result of the Merger, URS Corporation (Delaware) ceased to exist. Therefore, effective as of October 17, 2014, the Plan is amended to change the name of the Plan and other identifying information regarding the Plan sponsor and Plan Administrator to reflect the Merger.

3. Effective as of October 17, 2014, the first sentence of Article 1 is amended in its entirety to state as follows:

The Plan heretofore created and restated in accordance with the terms hereof shall continue to be known as the AECOM GLOBAL II, LLC 401(k) RETIREMENT PLAN.

4. Effective as of October 17, 2014, Section 2.11 is amended in its entirety to state as follows:

2.11 "Company" or "Employer" shall mean AECOM Global II, LLC, including any successor or successors thereto, and any Company Affiliate that has been designated by AECOM Global II, LLC as a Participating Employer provided that such Company Affiliate agrees to be bound by the terms of this Plan.

5. Effective as of October 17, 2014, Section 2.20(G)(1) is amended in its entirety to state as follows:

1. the AECOM Global II, LLC 401(k) Retirement Plan for Specified Contract Employees.

6. Effective as of October 17, 2014, Section 2.36 is amended in its entirety to state as follows:

2.36 "Plan" shall mean the AECOM Global II, LLC 401(k) Retirement Plan, as set forth herein and all subsequent amendments thereto.

EXECUTION COPY

7. Effective as of October 17, 2014, Section 2.48 is amended in its entirety to state as follows:

2.48 "Trust" shall mean the AECOM Global II, LLC Retirement Plans Master Trust entered into between the Corporation and the Trustee. The relevant provisions of the Trust document are hereby amended to reflect the change in the name of the Trust from the "URS Corporation 401(k) Retirement Plans Master Trust" to the "AECOM Global II, LLC Retirement Plans Master Trust," consistent with the change in the name of the Plan, as described and provided for in this Amendment Number 6. In no event shall this amendment to Section 2.48 of the Plan to reflect the change in the name of the Trust be construed or otherwise interpreted to amend the Plan and Trust in any other respect.

8. Effective as of October 17, 2014, all references in the Plan to "URS Corporation 401(k) Retirement Plan for Specified Contract Employees" are replaced with "AECOM Global II, LLC 401(k) Retirement Plan for Specified Contract Employees."

9. Effective as of October 17, 2014, references in the following Plan sections to "URS Corporation" or "URS Corporation (Delaware)" are replaced with "AECOM Global II, LLC" (in addition to such changes otherwise noted throughout this Amendment 6):

- Section 2.6, "Board"
- Section 2.10, "Committees"
- Section 2.16, "Corporation"
- Section 2.27, "Human Resources Committee"
- Section 2.41, "Retirement Plans Committee"
- Article 21, "Claims and Review Procedure"
- Article 27, "Plan Administrator: Legal Agent"
- All Appendices to the Plan

10. Section 2.46 is amended in its entirety to state as follows:

2.46 "Spouse" shall mean, effective June 26, 2013, the person to whom the Participant is legally married under the laws of the state, the District of Columbia, a United States territory or foreign jurisdiction in which the Participant resides, and effective September 16, 2013, to whom the Participant is legally married under the laws of any state, the District of Columbia, or a United States territory or foreign jurisdiction, regardless of where the participant is domiciled.

IN WITNESS WHEREOF, AECOM Global II, LLC has caused this amendment to be signed this 30th day of December, 2014 by its duly authorized officer.

/s/ Bernie Knobbe

By: Bernie Knobbe
Title: Vice President, Employee Benefits

For: AECOM Global II, LLC
By: AECOM Technology Corporation, its Sole Member

AMENDMENT NUMBER 2
TO THE
URS CORPORATION 401(k) RETIREMENT PLAN

(As Amended and Restated as of January 1, 2014)

WHEREAS, AECOM Global II (the "Company") maintains the URS Corporation 401(k) Retirement Plan (the "Plan"); and

WHEREAS, amendment of the Plan now is considered desirable;

NOW, THEREFORE, IT IS RESOLVED, that, in accordance with the powers reserved to the Company under Subsection 16.2 of the Plan, and pursuant to the authority delegated to the undersigned, the Plan is hereby amended in the following particulars, effective January 1, 2016 except as otherwise indicated:

1. By substituting the name "AECOM 401(k) Retirement Plan" for the name "AECOM Global II, L.L.C. 401(k) Retirement Plan" where the latter name appears on the title page and all other references to the name of the Plan are revised accordingly.

2. By inserting the following new paragraphs in the introduction to the Plan, after the ninth full paragraph thereof:

"Effective July 1, 2011, a portion of the Washington Government Environmental Services Savings Plan was merged with and into this Plan.

Effective October 10, 2013, the WSMS-MK, LLC East Tennessee Technology Park Retirement Savings Plan was merged with and into this Plan.

Effective December 31, 2013, a portion of the Flint Energy Services, Inc. 401(k) Plan was merged with and into this Plan.

Effective September 30, 2014, the Yucca Mountain 401(k) Savings Plan was merged with and into this Plan."

3. By substituting the following for the tenth full paragraph of the Introduction to the Plan:

"Effective October 17, 2014, AECOM Technology Corporation (which later changed its name to 'AECOM') acquired URS Corporation and its subsidiaries and affiliates. Effective as of January 1, 2016, AECOM changed the name of this Plan to the AECOM 401(k) Retirement Plan."

4. By substituting the phrase "the AECOM 401(k) Retirement Plan" for the phrase "the AECOM Global II, LLC 401(k) Retirement Plan" where the latter phrase appears in the first sentence of Article I of the Plan.

5. By substituting the following for the text of Section 2.6 of the Plan:

" 'Board' shall mean the Board of Directors of AECOM or any other committee or individual acting pursuant to delegated power and authority from the Board of Directors of AECOM."

6. By substituting the following for the text of Section 2.9 of the Plan:

" 'Committee' shall mean either the AECOM Global Benefits Administration Committee ('GBAC') or the AECOM Global Retirement Plans Investment Committee ('GRPIC'), as required by the context."

7. By substituting the following for the text of Section 2.10 of the Plan:

"'Committees' shall mean both the GBAC and the GRPIC that were authorized by AECOM."

8. By substituting the following for the text of Section 2.14 of the Plan immediately preceding paragraph (A) thereof, and for paragraphs 2.14(A) and (B) of the Plan:

" 'Compensation.' Except as otherwise provided in an Appendix to the Plan for a specified group of employees, effective January 1, 2016, 'Compensation' shall generally

(A) include the following pay types:

- Base salary and wages, including overtime, sick time, vacation/PTO, holidays, commissions and jury duty;
- Bonuses;
- Cash awards;
- Shift differential;
- SCA payments in cash rather than in fringe benefits;
- Participant before-tax contributions to the Plan;

- The Participant's before-tax contributions under the Participating Employer's flexible benefits program (such as before-tax contributions to the cost of health insurance premiums or contributions to health care or dependent care flexible spending accounts); and
- Short-term disability when paid by a Participating Employer.

(B) Exclude the following pay types:

- Allowances (moving, education, expenses, tax, etc.);
- Non-cash fringe benefits;
- Severance payments;
- Stock payments, including amounts realized in connection with stock options or restricted stock;
- Deferred compensation, including distributions from non-qualified retirement plans;
- Hazard/danger pay;
- Tax gross ups;
- Group term life insurance;
- Long-term disability benefits paid by a third party;
- Prizes;
- Non-cash awards;
- Short-term disability when paid by an entity other than the Company or Participating Employer; and
- Recognition awards."

9. By adding the following sentence to the end of Section 2.15 of the Plan:

"'Computation Period' shall mean, effective January 1, 2016, for purposes of vesting, the Plan Year."

10. By substituting the name "AECOM" for "URS Corporation (Delaware)" where the latter name appears in Sections 2.16 and 2.36 of the Plan.

11. By substituting the name "AECOM" for "URS Corporation" where the latter name appears in Sections 2.11, 2.20(G), and Article 27 of the Plan.

12. By substituting the name "AECOM Caribe Retirement Plan" for the name "URS Caribe, L.L.P. Section 1165(e) Retirement Plan" where the latter name appears in subparagraph 2.20(G)(3) of the Plan, by deleting subparagraph 2.20(G)(2) of the Plan, and by renumbering subparagraph 2.20(G)(3) as subparagraph 2.20(G)(2).

13. By adding the following new Subsection 2.20(H) to the Plan, immediately after Subsection 2.20(G) thereof:

"(H) He is an Employee located in Puerto Rico."

14. By inserting a comma and the phrase "including part-time and temporary Employees" after the phrase "or a Company Affiliate" where the latter phrase appears in the first sentence of Section 2.21 of the Plan.

15. By substituting the following for the third paragraph in Section 2.26 of the Plan, immediately following the second paragraph thereof:

"Notwithstanding the foregoing, effective January 1, 2016, with respect to an Employee who is absent from work for any period (i) by reason of the pregnancy of the Employee; (ii) by reason of the birth of a child of the Employee; (iii) by reason of the placement of a child with the Employee in connection with the adoption of such child by such Employee, or (iv) for purposes of caring for such child for a period beginning immediately following such birth or placement, or who is absent for a period that is designated by the Employer as a leave under the Family and Medical Leave Act of 1993, then solely for purposes of determining whether a One-Year Break in Service has occurred, the twelve (12) consecutive month periods beginning on the first day of such absence and the first anniversary thereof shall not constitute a One-Year Break in Service. The Plan Administrator may require the Employee to furnish such information as the Plan Administrator considers necessary to establish that the Employee's absence was for one of the reasons specified above."

16. By substituting the following for the text of Section 2.27 of the Plan:

" 'Human Resources Committee' shall mean the Global Benefits Administration Committee of AECOM, and its successors and delegates, as described in Article 14 of the Plan."

17. By substituting the following for the text of Section 2.32 of the Plan:

" 'One-Year Break in Service' shall mean each twelve (12) consecutive month period commencing on an Employee's Termination of Employment and on each

anniversary of such date during which the Employee or Participant does not perform an Hour of Service."

18. By substituting the following for the text of Section 2.34 of the Plan:

"'Participating Employer' shall mean the Company and a Company Affiliate which has extended the Plan to its Eligible Employees with the approval of the Corporation."

19. By substituting the following for the text of Section 2.36 of the Plan:

" 'Plan' shall mean the AECOM 401(k) Retirement Plan, as set forth herein and all subsequent amendments thereto."

20. By substituting the following for the text of Section 2.41 of the Plan:

" 'Retirement Plans Committee' shall mean the Global Retirement Plans Investment Committee of AECOM, and its successors and delegates, as described in Article 14 of the Plan."

21. By adding the following new sentence to the end of Section 2.45 of the Plan:

"Effective January 1, 2016, if an Employee is absent from work because he or she quits, is discharged or retires, and he or she reenters Service before the first anniversary of the date of such absence, the period of such absence shall be included as Service."

22. By adding the following new Section 2.46A to the Plan, immediately after 2.46 thereof:

"2.46A 'Stock' shall mean shares of common stock of AECOM; provided, however, that such term shall include only such shares as constitute both 'Employer Securities' as defined in Section 409(l) of the Code and 'Qualifying Employer Securities' as defined in Section 407(d)(5) of ERISA. Effective January 2016, Stock shall be offered as an investment option to Participants in the Plan."

23. By substituting the following for the text of Section 2.48 of the Plan:

" 'Trust' shall mean the trust agreement entered into between the Retirement Plans Committee and the Trustee."

24. By inserting the following new sentence in Section 2.51 of the Plan, immediately after the first sentence thereof:

"Notwithstanding the foregoing, effective January 1, 2016, 'Year of Service' shall mean an Employee's continuous employment by one or more of the Employers or other Controlled Group Members for the twelve (12) month period beginning on

the Employee's date of hire or on any anniversary of that date; provided, however, that a period of concurrent Service with two (2) or more of the Employers will be considered as employment with only one of them during that period."

25. By substituting the phrase "This Plan and Trust" for the phrase "This Trust" where the latter phrase appears in the first sentence of Article 3 of the Plan, and by substituting the phrase "the Trust" for the phrase "this Trust" where the latter phrase appears in the second sentence of Article 3 of the Plan.

26. By substituting the following sentence for the second paragraph in Article 4 of the Plan:

"Each Eligible Employee of the Company shall be eligible to enter the Plan on the first day of the pay period that is as soon as administratively feasible following such Eligible Employee's initial date of employment with the Company."

27. By deleting the phrase "has attained the age of 18 and" where the phrase appears in the first sentence of Section 4.1 of the Plan.

28. By substituting the phrase "forty-five (45) days" for the phrase "30 days" where the latter phrase appears in the second sentence of Section 4.1 of the Plan.

29. By deleting the phrase "who has attained the age of 18" where the phrase appears in the second sentence of Section 4.2 of the Plan.

30. By substituting the following sentence for the fourth paragraph in Section 4.2 of the Plan:

"A former Employee who was not an Eligible Employee shall be eligible to participate in the Plan on the first day of the Payroll Period that is as soon as administratively feasible following such Employee's first subsequent Hour of Service as an Eligible Employee."

31. By substituting the following for the text of Section 5.1A(3) of the Plan:

"An Employee may elect to have an automatic annual increase in the rate of his or her Salary Reduction Contributions (but not his or her After-Tax Contributions or Roth Contributions) by 1%, 2% or 3% of Compensation, which increase shall be effective as of the first Payroll period for which it is administratively practicable, as determined by the Plan Administrator, or as otherwise elected by the Participant in accordance with procedures determined by the Plan Administrator. The increase may be discontinued at any time by a Participant, or the frequency of the increase may be elected by the Participant in accordance with procedures determined by the Plan Administrator, by giving such notice to the Plan Administrator as determined by the Plan Administrator in its sole discretion."

32. By substituting the phrase "[RESERVED]" for the text of Subparagraph 5.1(B)(1) of the Plan.

33. By deleting Subparagraph 5.1(B)(3) of the Plan.

34. By substituting the following sentence for the text of Section 5.3 of the Plan:

"During the Plan Year, the Company may contribute on behalf of each Participant who enters into (i) a salary reduction agreement, (ii) an After-Tax Contributions agreement, or (iii) a Roth Contributions agreement, a Company Matching Contribution which shall be announced by the Board. The Company Matching Contribution shall be invested 50% in Company Stock and 50% in the investments otherwise elected by the Participant with respect to his or her account. Participants may elect to transfer all or any portion of the Company Matching Contributions deposited into their Accounts to any other investment option in accordance with the rules described in Section 8.8."

35. By substituting the phrase "Section 401(a), Section 403(a), Section 403(b) or Section 457(b)" for the phrase "Section 401(a), or Sections 403(a) or 403(b)" where the latter phrase appears in the first sentence of Section 5.5 of the Plan.

36. By substituting the phrase "Eligible Employee, including an Eligible Employee on an approved leave of absence" for the phrase "Eligible Employee" where the latter phrase appears in Section 5.5 of the Plan.

37. By substituting the following for the text of Subsection 5.5(B) of the Plan:

"Represent the balance to his or her credit of an Individual Retirement Account or similar account or annuity and (in either the case of compliance with Subsection (A) above or this Subsection (B);"

38. By deleting Subsections 5.5(C)(1), (C)(2) and (C)(3), and the full paragraph preceding Subsection 5.5(C)(1) of the Plan.

39. Effective as of January 1, 2014, by substituting the following sentence for the last sentence of the first paragraph of Article 6 of the Plan:

"A Participant may make only six (6) withdrawals under this Article 6 during any Plan Year."

40. By substituting the following for the last sentence of the first paragraph of Article 6 of the Plan:

"Effective January 1, 2016, a Participant may make only four (4) in-service non-hardship withdrawals per type of withdrawal under this Article 6 during any calendar year. Hardship withdrawals may be made at any time."

41. By substituting the phrase "Spouse or designated Beneficiary" for the word "Spouse" where the word appears in Subsections 6.5 (A), (C) and (E) of the Plan.

42. By substituting the phrase "satisfies Code Sections 401(a)(4) and 410(b)" for the phrase "satisfies this Section 7.1, Code Sections 401(a)(4), 410(b) and 401(k)" where the latter phrase appears in the second-to-last paragraph of Section 7.1 of the Plan.

43. By adding the following new Sections 7.5 and 7.6 to the Plan, immediately after Section 7.4 thereof:

"7.5. Corrective Contributions/Reallocations

If, with respect to any Plan Year, an administrative error results in a Participant's Account not being properly credited with his or the Company's contributions, including earnings on any such amounts, corrective contributions made by the Participating Employer or Account reallocations may be made in accordance with this Section 7.5. Solely for the purpose of placing any affected Participant's Account in the position that the Account would have been in had no error been made:

(A) a Participating Employer may make additional contributions to such Participant's Accounts; or

(b) the Plan Administrator may reallocate existing contributions among the accounts of affected Participants.

In addition, with respect to any Plan Year, if an administrative error results in an amount being credited to an Account for a Participant or any other individual who is not otherwise entitled to such amount, corrective action may be taken by the Plan Administrator, including, but not limited to, a direction to forfeit amounts erroneously credited (with such Forfeitures to be used to reduce future Company Matching Contributions or other contributions to the Plan), reallocate such erroneously credited amounts to other Participants' Accounts, or take such other corrective action as necessary under the circumstances. Any Plan administration error may be corrected using any appropriate correction method permitted under the Employee Plans Compliance Resolution System (or any successor procedure), as determined by the Committee in its complete and sole discretion.

7.6 Recovery of Overpayments

In the event a Participant or Beneficiary receives a benefit payment under the Plan which is in excess of the benefit payment which should have been made, the Plan Administrator shall have the right to recover the amount of such excess from such Participant or Beneficiary on behalf of the Plan, or from the person that received such benefit payments. The Plan Administrator may, however, at its option, deduct the amount of such excess from any subsequent benefits payable to, or for, the Participant or Beneficiary."

44. By deleting the second paragraph of Section 8.8 of the Plan.

45. By adding the following sentence to Subsection 8.11(B) of the Plan, immediately after the first word thereof;

"Compensation for purposes of this Section 8.11 shall be determined in accordance with Treas. Reg. Section 1.415(c)-2(d)(2), as detailed further below."

46. By adding the following new Sections 8.14 and 8.15 to the Plan, immediately after Section 8.13 thereof:

"8.14 Voting of Stock; Tender Offers

(A) Voting. Participants are entitled to give the Trustee voting instructions as to the shares of Stock (vested and unvested) credited to their Accounts. The Trustee, or the Company upon written notice to the Trustee, shall notify Participants of each meeting of the shareholders of AECOM and of their entitlement to give the Trustee voting instructions as to the shares of Stock credited to their Accounts, and shall furnish to them copies of the proxy statements and other communications distributed to shareholders in connection with any such meeting. If a Participant furnishes timely instructions to the Trustee, the Trustee (in person or by proxy) shall vote the shares (including fractional shares) of Stock credited to the Participant's Accounts in accordance with the direction of the Participant. The Trustee shall vote shares for which it has not received timely direction, in the same proportion as directed shares are voted.

(B) Tendering. In the event of a tender offer for, exchange of, or invitation for tenders of, Stock held by the Plan, the Trustee shall tender or exchange the shares for which it receives (within the time specified in the notification) instructions by the Participants to tender or exchange. Any Stock credited to the Accounts of Participants as to which instructions not to tender or exchange are received and as to which no instructions are received shall not be tendered or exchanged.

(C) In all other cases, the Trustee shall follow the procedures described in Subsection (A) above.

8.15 Confidentiality of Participant Instructions

The instructions received by the Trustee from Participants or Beneficiaries with respect to purchase, sale, voting or tender of shares of Stock, credited to such Participants' or Beneficiaries' Accounts shall be held in confidence and shall not be divulged or released to any person, including the Committee, officers or Employees of the Company, Corporation or Participating Employer or Company Affiliate."

47. By substituting the following for Subsection 9.1 of the Plan:

"9.1 Vesting of Participants

The Account of each Participant who was a Participant in this Plan and employed by a Participating Employer on December 31, 2015, shall be fully and immediately vested in such person, and shall not be subject to forfeiture, except as provided in Section 9.3. Each Eligible Employee who was eligible to participate in the Plan on December 31, 2015 but who did not to participate in the Plan prior to January 1, 2016, shall be fully and immediately vested in any Company Matching Contribution Account established for his or her benefit on or after January 1, 2016. Each Employee who first performed an Hour of Service with an Employer on or after January 1, 2016, and who has a Termination of Employment will have the balance in his or her Company Matching Contribution Account reduced to an amount computed according to the following schedule:

Number of Years of Vesting Service	Nonforfeitable Percentage
0	0
1	33
2	67
3	100"

The resulting balance in his or her Company Matching Contribution Account will be distributable to him or her, or, in the event of his or her death, to his or her Beneficiary, in accordance with Article 10."

48. By substituting the word "Forfeitures" for the phrase "Restoration of Forfeited Amounts" where the latter phrase appears in Section 9.3 of the Plan, and by adding the following as the first 3 sentences of Section 9.3 of the Plan, immediately preceding Subsection (A) thereof:

" 'Forfeiture' means the amount by which a Participant's Matching Contribution Account (or other Employer Contribution Account under any applicable Appendix to the Plan) is reduced. Forfeitures shall be treated as a separate Account (which is not subject to adjustment, except as provided under paragraph 9.3(1) below) until the next following Valuation Date on which Forfeitures will be allocated. On that date, all Forfeitures arising during the period preceding the Valuation Date which have not been previously allocated shall be allocated among and credited to the

Accounts of Participants reemployed as described herein, shall be used to reduce Company Matching Contributions for the current Plan Year or succeeding Plan Years, shall be used to restore reemployed Participants' Accounts as provided in Section 9.5, or shall be used to pay administrative expenses of the Plan, as determined by the Investment Committee. Forfeitures shall be allocated pro rata from a Participant's Accounts. Any amount forfeited by:"

49. By adding the following new paragraph to the Plan, immediately following Subsection 9.3(2) thereof:

"Any amount forfeited by any other Participant shall be restored to the credit of such individual as described in Sections 9.4 and 9.5."

50. By deleting the second-to-last paragraph of Section 9.3 of the Plan.

51. By adding the following new Sections 9.4 and 9.5 to the Plan, immediately after Section 9.3 thereof:

"9.4 Reemployed Participants

Except as provided below, if a Participant is reemployed by an Employer following a Termination of Employment, such Participant shall resume participation in the Plan for all purposes on his or her reemployment date. If a former Employee or Eligible Employee is reemployed by an Employer, Service he or she had accrued prior to his or her Termination of Employment will be reinstated for purposes of determining his or her eligibility to participate in the Plan.

9.5 Calculation of Service for Vesting Upon Reemployment

(A) Reemployment with Vested Interest in Plan Accounts. If, at the time the Participant terminated employment, he or she had either (i) a vested interest in his or her Company Matching Contribution Account, or (ii) amounts credited to his or her Salary Deferral Contributions Account, the following rules shall apply:

(1) If the Participant is reemployed by an Employer or Company Affiliate before he or she incurs five (5) consecutive One-Year Breaks In Service, his or her pre-break Service shall count as Service for purposes of vesting in any amounts credited to his or her Company Matching Contribution Account on or after such reemployment. In addition, if the Participant has not received a total distribution of his or her pre-break Company Matching Contribution Account, he or she shall continue to vest in such Accounts upon reemployment. If the Participant received a total distribution of his or her partially vested Company Matching Contribution Account within five (5) years of his or her reemployment date, he or she may repay to the Trustee the total amount previously distributed to him or her (including all Accounts) as a result of his or her earlier termination of employment within five (5) years of his or her reemployment date. If a Participant makes such a repayment to the Trustee, both the amount of the repayment and the Forfeiture that resulted from the previous termination of employment shall be credited to his or her Accounts as of the Valuation Date coincident with or next following the date of repayment and he or she shall continue to vest in such amounts.

(2) If the Participant is reemployed by an Employer or Company Affiliate on or after he or she incurs five (5) consecutive One-Year Breaks in Service, his or her pre-break Service shall count as Service for purposes of vesting in amounts credited to his or her Company Matching Contribution Account on or after such reemployment. However, pre-break Forfeitures will not be restored to such Participant's Accounts and such Participant's post-break Service shall be disregarded for purposes of vesting in his or her pre-break Company Matching Contribution Account.

(B) Reemployment with No Vested Interest in Plan Accounts. If, at the time the Participant terminated employment, he or she did not have either (i) a vested interest in his or her Company Matching Contribution Account, or (ii) amounts credited to his or her Salary Reduction Contributions Account, the following rules shall apply:

(1) If the Participant is reemployed by a Company Affiliate before he or she incurs five (5) consecutive One-Year Breaks In Service, the amount of the Forfeiture that resulted from his or her previous Termination of Employment shall be credited to his or her Accounts as of the Valuation Date coincident with or next following the date of his or her reemployment or as soon as administratively feasible thereafter and he or she shall continue to vest in such amounts.

(2) If the Participant is reemployed by a Company Affiliate on or after he or she incurs five (5) consecutive One-Year Breaks in Service, pre-break Forfeitures shall not be restored to his or her Accounts. In addition, if the Participant's number of consecutive One-Year Breaks In Service exceeds the greater of five (5) or the aggregate number of such Participant's pre-break Service, such pre-break Service shall be disregarded for purposes of vesting in amounts credited to his or her Company Matching Accounts after such reemployment.

(C) Forfeitures. Forfeitures that are credited to a Participant's Accounts under this Section shall be (i) allocated from amounts forfeited under Section 9.1 or the applicable Appendix, (ii) provided by the Company by way of a separate Plan contribution, or (iii) in the absence of such amounts, shall reduce income and gains of the Fund to be credited under Article 8, in the discretion of the Plan Administrator.

52. Effective as of July 1, 2013, by adding the following to the end of the first paragraph of Article 10 of the Plan:

"Notwithstanding the foregoing, a Participant who has had a Termination of Employment may elect to receive all or any portion of his or her Account balance

from any source, as determined by the Participant and in accordance with procedures determined by the Plan Administrator."

53. By substituting the following for the last sentence of the first paragraph of Article 10 of the Plan:

"Notwithstanding the foregoing, effective January 1, 2016, a Participant who has had a Termination of Employment may elect to receive all or any portion of his or her Account balance. Such distribution shall be made pro rata from all of the Participant's Accounts, sources and investment funds. A Participant may elect only one distribution under this Article 10 during any calendar quarter."

54. By removing the word "immediate" from the last sentence of Section 10.1 of the Plan.

55. By replacing the phrase "a Participant may elect" with the phrase "a Participant, surviving Spouse, Alternate Payee or Beneficiary may elect" where the former phrase appears in Section 10.2 of the Plan, and by adding the following two sentences to the end of Section 10.2 of the Plan:

"Participants invested in Stock may elect to receive the portion of their Accounts invested in Stock distributed to them in the form of whole shares of Stock. Fractional shares shall be distributed in cash."

56. By substituting the following for Section 10.5 of the Plan:

"10.5 Small Distributions. Notwithstanding any other provision of this Plan to the contrary, upon Termination of Employment the Trustee will automatically make distribution of the vested portion of a Participant's Accounts in a cash lump sum payment if the value of such Accounts does not exceed $1,000. If a Participant's Account eligible for distribution pursuant to this Article 10 is greater than $1,000 but less than or equal to $5,000 and the Participant does not elect to have such distribution paid directly to an eligible retirement plan specified by the Participant in a direct rollover or to receive the distribution directly within 60 days after notification by the Plan Administrator, then the Plan Administrator will make the distribution in a direct rollover to an individual retirement account designated by the Plan Administrator; provided that any such individual retirement account shall be an individual retirement account described in Section 408 of the Code. If a Participant's Account balance under the Plan is automatically rolled over pursuant to the preceding sentence, the individual retirement account may be charged a standard annual fee, which will be charged directly to the Participant. For purposes of this Section of the Plan, the value of a Participant's non-forfeitable Account balance shall include that portion of the Account balance that is attributable to rollover contributions (and earnings allocable thereto) within the meaning of Code Sections 402(c), 403(a)(4), 403(b)(8), 408(d)(3)(A)(ii), and 457(e)(16)."

57. By substituting the phrase "[RESERVED]" for the text of Section 10.6 of the Plan.

58. By substituting the following for the text of Subsection 10.7(B) of the Plan:

"If the Beneficiary of a deceased Participant to whom a distribution has become payable has not, within five years after it becomes payable, accepted such distribution, corresponded in writing concerning such distribution, or otherwise indicated an interest to receive the distribution as evidenced by a memorandum or other record on file with the Human Resources Committee, then the amount so distributable shall be forfeited and shall be treated as a Forfeiture subject to Article 9. In the event a Beneficiary subsequently indicates an interest in such distribution, such Beneficiary's reapplied benefit shall be restored."

59. By inserting the phrase "or monthly, quarterly, semi-annual or annual installment payments" immediately following the phrase "cash lump sum" where the latter phrase appears in the last sentence of Section 10.8 of the Plan.

60. By substituting the following for the text of Section 10.10 of the Plan:

"Notwithstanding the terms of Article 6, no withdrawals of money purchase pension plan Account balances attributable to prior merged plans shall be made prior to Termination of Employment with the Company. All withdrawals of such money purchase pension plan Account balances upon Termination of Employment with the Company shall be made in accordance with Appendix F."

61. By deleting Sections 10.11 through 10.14 of the Plan.

62. By adding the following sentence at the end of the first paragraph of Article 11 of the Plan:

"Effective January 1, 2016, Participants may have only one outstanding loan at any time; provided, however, that any loans outstanding as of January 1, 2016 shall be maintained in the Plan until paid in full, defaulted or otherwise offset in accordance with this Article 11."

63. By adding the following sentence to the end of the sixth paragraph of Article 11 of the Plan:

"Participants may not apply for a new loan until 14 calendar days have elapsed since the date of the final payoff or default of any previous Plan loan."

64. By substituting the phrase "20 years" for the phrase "15 years" where the latter phrase appears in the last sentence of the third paragraph of Article 11 of the Plan.

65. By substituting the following sentence for the first two paragraphs of Article 14 of the Plan:

"The Committees shall be appointed by the Corporation or its duly authorized delegate, and they shall have the power, authority, discretion and responsibility as specified, respectively, in Article 15, in this Plan, in appropriate delegations of authority, and in the Committee Charters."

66. By deleting Section 15.3 of the Plan, and by substituting the following for Section 15.1 of the Plan:

"15.1 Administrative Responsibilities. The Committees shall be appointed by the Corporation or its duly authorized delegate, and they shall have the power, authority, discretion and responsibility as specified, respectively, in Article 15, in this Plan, in appropriate delegations of authority, and in the Committee Charters."

67. By adding the following phrase to the end of Subsection 16.2(B) of the Plan:

"to the extent required by ERISA, the Code, and regulations thereunder."

68. By substituting the phrase "AECOM Americas Benefits Administration Committee, 515 S. Flower Street, Suite 1050, Los Angeles, California, 90071" for the phrase "URS Corporation Human Resources Committee, 600 Montgomery Street, 26th Floor, San Francisco, CA, 94111-2728" where the latter phrase appears in Article 21 of the Plan.

69. By adding the following to the end of Article 21 of the Plan:

"The Committee shall have the discretionary authority to construe this Plan, including the power to construe disputed, doubtful or uncertain terms, and such powers as may be necessary to carry out the provisions of the Plan, including to determine all benefits and eligibility for benefits, and to resolve all questions pertaining to the administration, interpretation and application of the Plan provisions. Actions taken in good faith by the Committees shall be conclusive and binding on all interested parties, and shall be given the maximum possible deference allowed by law. Benefits under this plan will be paid only if the applicable Committee decides in its discretion that the applicant is entitled to them.

No action at law or in equity shall be brought to recover benefits under the Plan until the appeal rights described in the Plan have been exercised and the Plan benefits requested in such appeal have been denied in whole or in part. If any judicial proceeding is undertaken to appeal the denial of a claim or bring any other action under ERISA other than a breach of fiduciary claim, the evidence presented shall be strictly limited to the evidence timely presented to the Committee. Any further legal action taken by a Participant against the Plan or its

fiduciaries must be filed in a court of law no later than 90 days after the Committee's final decision on review or such lesser period as required under the applicable statute of limitations under state law. All decisions and communications relating to claims, denials of claims or claims appeals under this Article 21 shall be held strictly confidential by claimants, their agents, the Corporation, the Committee, and the Employers during and at all times after the Participant's claim has been submitted in accordance with this Article 21."

70. By substituting the word "California" for the word "Ohio" where the latter word appears in Article 24 of the Plan.

71. By substituting the following for the first two sentences of paragraph 1 of Article 26 of the Plan:

"A Company Affiliate that is not a Participating Employer may, with the consent of the Corporation, adopt the Plan and become a Participating Employer hereunder by extending the Plan to its Eligible Employees."

72. By substituting the address "AECOM Global Benefits Administration Committee, 515 S. Flower Street, Suite 1050, Los Angeles, California, 90071" for the phrase "URS Corporation Human Resources Committee, c/o URS Corporation, 600 Montgomery Street, 26th Floor, San Francisco, CA, 94111-2728" where the latter address appears in Article 27 of the Plan, and by deleting the remaining provisions of Article 27 that follow immediately after said address.

73. By adding the attached new Appendix S to the Plan, immediately after Appendix R thereto.

* * *

IN WITNESS WHEREOF, the AECOM Americas Benefits Administration Committee has caused these presents to be executed by its Chair thereunto duly authorized this 31 day of December, 2015.

AECOM AMERICAS BENEFITS ADMINISTRATION COMMITTEE

/s/ Bernard C. Knobbe

Bernard C. Knobbe, Chair

APPENDIX S
MERGER OF THE
YUCCA MOUNTAIN 401(k) SAVINGS PLAN
WITH AND INTO THE PLAN

(Effective September 30, 2014)

1. Effective Date. Effective as of September 30, 2014, (the “Merger Effective Date”), the Yucca Mountain 401(k) Savings Plan (the “Yucca Plan”), a frozen defined contribution plan, shall be merged with and into the Plan. As of the Merger Effective Date, there are no participants in the Yucca Plan who are actively employed by USA Repository Services (the former plan sponsor of the Yucca Plan).

2. General Provisions. As of the Merger Effective Date, the Plan assumed all obligations of the Yucca Plan and became responsible for payment of all account balances under the Yucca Plan for participants, former participants, beneficiaries and alternate payees pursuant to a qualified domestic relations order (as defined in Code Section 414(p)) in the Yucca Plan immediately prior to the Merger Effective Date. As of the Merger Effective Date, such participants, former participants, beneficiaries and alternate payees automatically became Participants in the Plan with respect to such account balances under the Yucca Plan, all of which are 100% vested.

3. Plan Assets. As of the Merger Effective Date, the assets of the Yucca Plan shall become assets of the Plan. The assets of the Yucca Plan shall be transferred to the Trustee of the Trust established pursuant to the Plan as soon as administratively practicable on or after the Merger Effective Date.

4. Participation. Each participant in the Yucca Plan on September 30, 2014 shall become a Participant in the Plan (but not an Eligible Employee) on the Merger Effective Date.

5. Investment of Account Balance. On the Merger Effective Date the account balances transferred from the Yucca Plan to the Plan will be mapped into investment options in the Plan that are reasonably similar to the options in the Yucca Plan in which the Participant’s account was invested immediately prior to the Merger Effective Date. The transferred account balances will be invested in accordance with each Participant’s new investment directive given in accordance with Section 8.3 as soon as administratively practicable following the Merger Effective Date. In the absence of such investment directive, the transferred account balances will continue to be invested in the investment options into which they were mapped on the Merger Effective Date.

Exhibit 99.5

ML Number: 610207

MERRILL LYNCH

PROTOTYPE DEFINED

CONTRIBUTION PLAN AND TRUST

- - - - - - - - - - - - - - - - - - -

NON-STANDARDIZED

- - - - - - - - - - - - - - - - - - -

401(k) PROFIT SHARING PLAN

ADOPTION AGREEMENT

Letter Serial Number: J393669a

National Office Letter Date: 3/31/2014

This Adoption Agreement #014 and its related Base Plan Document #03 are important legal instruments with legal and tax implications. Merrill Lynch does not provide legal or tax advice to the Employer. The Employer is urged to consult with its own attorney with regard to the adoption of this Plan and its suitability to its circumstances.

NOTE: In order to be recognized as a Prototype Plan maintained by the Sponsor, Merrill Lynch, the Employer must contribute and maintain at least 75% of Plan Year contributions and Trust Fund value with the Sponsor.

Protected Benefits

Vesting

For active employees who complete an Hour of Service beginning after December 31, 2015 the vesting schedules found in Article X.A shall apply. Participants who do not complete an Hour of Service in a Plan Year beginning after December 31, 2015 shall be subject to the vesting schedule in effect on the day they terminated for both Employer Matching and Profit Sharing contributions as follows: less than 2 years of service 0%; 2 years of service 20%; 3 years of service 40%; 4 years of service 60%; 5 years of service 100%.

Adoption of Plan

By adopting the Merrill Lynch Prototype Defined Contribution Plan and Trust Base Plan Document #03, as implemented by this Adoption Agreement #014, the Primary Employer named below hereby establishes or restates a profit sharing plan that includes:

☑ Pre-Tax Elective Deferrals	If frozen, effective date of freeze:
☑ Roth Elective Deferrals	If frozen, effective date of freeze:
☑ After-Tax Contributions	If frozen, effective date of freeze:
☑ Matching Contributions	If frozen, effective date of freeze:
☑ Profit Sharing Contributions	If frozen, effective date of freeze: 1/1/2016
o Safe Harbor Contributions	
o Prevailing Wage Contributions	
o QACA Safe Harbor Contributions	
o Money Purchase Contributions	

Employer and Plan Information

Note: Each Employer adopting the plan must be a legal entity recognized under federal income tax laws.

Primary Employer Name: AECOM (formerly sponsored by The Hunt Corporation)

The Primary Employer is (i) ☑ a member of a Code Section 414(b) and/or Code Section 414(c) controlled group; (ii) ☐ a member of a Code Section 414(m) affiliated service group, or (iii) ☐ none of the above.

The plan is ☑ not a Multiple Employer Plan; ☐ a Multiple Employer Plan.

Business Address: 515 S. Flower Street
Suite 1050
Los Angeles, CA 90071

Telephone Number: (213) 593-8045

Primary Employer Taxpayer ID Number: 61-1088522 (formerly sponsored by 35-1332337)

Primary Employer Taxable Year ends on: 12/31

Plan Name: Hunt Corporation Retirement Savings Plan (f/k/a The Hunt Corporation Retirement Savings Plan)

Plan Number: 104

Restatement Effective Date (if applicable): 1/1/2016, except as otherwise legally required or indicated herein (insert a date that is not earlier than the first day of the Plan Year in which the document is adopted).

Original Effective Date: 7/1/1998 (insert a date that is not earlier than the first day of the Plan Year in which the Plan is/was adopted).

Legal Names of Participating Employers:

The Hunt Corporation

Hunt Construction Group, Inc.

Plan Administrator Name: AECOM

Plan Administrator Business Address: 515 S. Flower Street
Suite 1050
Los Angeles, CA 90071

Plan Administrator Telephone Number: (213) 593-8045

Note: If this Plan is a continuation or an amendment of a prior plan, optional forms of benefits provided in the prior plan must be provided under this Plan, and should be listed on an Addendum attached to this Adoption Agreement, unless permissibly eliminated or restricted under the terms of this Plan and IRS regulations or guidance.

ARTICLE I. Definitions

A. "Compensation"

(1) Compensation means (select (a), (b) or (c), each as defined in Section 1.21 of the Base Plan Document):

☑ (a) amount reported in the "Wages Tips and Other Compensation" Box on Form W-2 (W-2 Wages as defined in Section 1.21(A) of

the Base Plan Document).

o (b) 3401(a) wages; withholding wages for purposes of income taxation. (3401(a) Wages as defined in Section 1.21(B) of the Base Plan Document).

o (c) 415 Safe Harbor Compensation, as defined in Section 1.21(C) of the Base Plan Document.

In addition to option (a), (b) or (c) as selected above compensation must be received during the Plan Year and, unless otherwise indicated below, shall include Elective Contributions as defined in Section 1.31 of the Base Plan Document.

(2) Plan Compensation means option (a), (b), or (c) as selected in (1) above and shall apply to:

☑ Individual contribution types as selected below.

o There will be no compensation exclusions.

Note: Compensation exclusions listed below apply only to Plan Compensation and do not apply to 415 Limitation Compensation or Testing Compensation. Issues may arise with regard to nondiscrimination testing and compliance with 415 if any option other than options (a) and/or (j) are selected.

If either safe harbor option described in Article VIII or Article IX is selected, the definition of Plan Compensation must be nondiscriminatory under Code Section 414(s). If any option other than option (a) and/or (j) is selected, the Plan's definition of Plan Compensation will be subject to nondiscrimination testing.

The exclusions listed in the column to the right apply for purposes of determining the amount of the contribution listed at the head of the prior columns, i.e., for the purpose of determining (a) Elective Deferrals and/or After-Tax Contributions, (b) Matching Contributions, and (c) Profit Sharing Contributions. Different exclusions may be elected for different types of contributions.

Plan Compensation shall exclude the following (select all that apply):

Elective Deferrals and/or After-Tax Contributions[i]	**Matching Contributions[ii]**	**Profit Sharing Contributions[iii]**		
☑	☑	☑	(a)	fringe benefits (cash and noncash), reimbursements or other expense allowances, moving expenses, deferred compensation, and welfare benefits.
Included	☐	☐	(b)	Elective Contributions (as defined in Section 1.31 of the Base Plan Document).
☑	☑	☑	(c)	Compensation received prior to the Participant's initial Entry Date.
☑	☑	☑	(d)	Compensation received during periods in which the Participant is not an Eligible Employee.
☐	☐	☐	(e)	overtime.
☐	☐	☐	(f)	bonuses.
☐	☐	☐	(g)	commissions.
☐	☐	☐	(h)	amounts in excess of $____ (insert any number that is lower than the 401(a)(17) limit as adjusted for inflation). (cannot be elected for a safe harbor plan or QACA)
☐	☐	☐	(i)	pay received after termination of employment (Post-Severance Pay as defined in Section 1.21(l) of the Base Plan Document).
☐	☐	☐	(j)	other compensation for HCEs (specify the type of compensation to be excluded from Highly Compensated Employees):

[i] ***Exclusions selected in this column apply to Elective Deferrals and After-Tax Contributions.***
[ii] ***Exclusions selected in this column apply to Matching Contributions, Safe Harbor Matching Contributions, QACA Matching Contributions, and Qualified Matching Contributions.***
[iii] ***Exclusions selected in this column apply to Profit Sharing Contributions, Safe Harbor Non-Elective Contributions, QACA Non-Elective Contributions, Qualified Non-Elective Contributions, and Prevailing Wage Contributions.***

☑	☑	☑	(k)	other compensation for all Participants (specify the type of compensation to be excluded, provided that the exclusions do not discriminate in favor of Highly Compensated Employees): Disqualified distributions from an Employee Stock Purchase Plan. Recognition Awards. Danger/Hazard Pay for Expats. Amounts received in connection with stock options, restricted stock and performance stock awards.

(3) 415 Limitation Compensation (as defined in Section 1.1 of the Base Plan Document): means option (a), (b), or (c) as selected in (1) above disregarding any exclusions listed in subsection (4) below and including Elective Contributions (as defined in Section 1.31 of the Base Plan Document).

(4) Testing Compensation (as defined in Section 1.104 of the Base Plan Document) means option (a), (b), or (c) as selected in (1) above, and excluding the following (select all that apply):

o (a) Fringe benefits (cash and noncash), reimbursements or other expense allowances, moving expenses, deferred compensation, and welfare benefits.

o (b) Elective Contributions (as defined in Section 1.31 of the Base Plan Document).

o (c) Compensation received before the Participant's Entry Date.

B. "Computation Period" For Eligibility Purposes

To determine Years of Service and Breaks in Service for purposes of eligibility, Computation Periods occurring after the initial Computation Period as defined in Section 1.22 of the Base Plan Document shall be the succeeding 12-month periods commencing with (select one):

o (1) the first anniversary of the Employee's employment commencement date.

o (2) the first Plan Year which commences prior to the first anniversary of the Employee's employment commencement date.

☑ (3) not applicable, the Plan uses elapsed time method to determine all eligibility service.

C. *"Disability"*

Disability shall mean a condition which results in the Participant's (select one):

o (1) inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or to be of long-continued and indefinite duration.

Note: The exception from the early distribution tax of Code Section 72(t) may not apply to a distribution made on account of "Disability" unless the definition used is that as defined in this option C(1). In addition, continued contributions for an individual with a Disability is only permissible if the definition used is that as defined in this option C(1).

o (2) total and permanent inability to meet the requirements of the Participant's customary employment which can be expected to last for a continuous period of not less than 12 months.

o (3) qualification for Social Security disability benefits.

☑ (4) qualification for benefits under the Employer's long-term disability plan.

D. *"Early Retirement Age"*

(1) Early Retirement Age (select one):

☑ (a) shall be permitted.
☐ (b) shall not be permitted.

(2) If D(1)(a) above is elected, Early Retirement Age shall mean (select one):

☐ (a) attained age ___ (insert any age less than Normal Retirement Age).
☑ (b) attained age 55 (insert any age less than Normal Retirement Age) and completed 10 Years of Service (insert any whole number).
☐ (c) attained age ____ (insert any age less than Normal Retirement Age) and completed ___ Years of Service as a Participant (insert any whole number).

E. "Eligible Employees"

General Rule:

It is expressly intended that, regardless of any elections below, an individual not treated as a common law employee by the Employer or an Affiliate on its payroll records is to be excluded from Plan participation even if a court or administrative agency later determines that such individual is a common law employee and not an independent contractor. (select one):

☐ (1) All Employees of the Employer and participating Affiliates are eligible to participate in the Plan.
☑ (2) All Employees of the Employer and participating Affiliates are eligible to participate in the Plan except for the following Employees (select all that apply):

☑ (a) Employees who are included in a unit of Employees covered by an agreement which the Secretary of Labor finds to be a collective bargaining agreement between Employee representatives and one or more Employers, if there is evidence that retirement benefits were the subject of good faith bargaining between such Employee representatives and such Employer or Employers, unless the bargaining agreement provides for participation in the Plan.
☑ (b) Non-resident aliens (within the meaning of Code Section 7701(b)(1)(B)) who receive no earned income (within the meaning of Code Section 911(d)(2)) from the Employer or participating Affiliates that constitutes income from sources within the United States (within the meaning of Code Section 861(a)(3)).
☐ (c) An individual who becomes an Employee as a result of a transaction described in Code Section 410(b)(6)(C). Such employee will be excluded during the period beginning on the date of the change in the members of the controlled group and ending on the last day of the first Plan Year beginning after the date of the change. A transaction described in Code Section 410(b)(6)(C) is an asset or stock acquisition, merger, or similar transaction involving a change in the employer of the employees of a trade or business.
☑ (d) Employees of an Affiliate that is not a participating Employer.
☑ (e) Leased Employees, as defined in Section 1.60 of the Plan.
☐ (f) Temporary Employees, as defined in Section 1.103 of the Plan.
☑ (g) Employees employed in or by the following specified division, plant, location, job category or other identifiable individual or group of Employees. (This exclusion may be applied to specific Plan features.)
Non-Union Craft hourly Employees and residents of Puerto Rico.

Note: The exclusion of a specified job classification may not impose conditions relating to age or service that must be satisfied by a Plan Participant. For example, part-time Employees may not be excluded as a classification or job category of Employees. Also, the exclusions entered herein cannot result in the group of NHCEs participating under the Plan being only those NHCEs with the lowest amount of compensation and/or the shortest periods of service and who may represent the minimum number of these Employees necessary to satisfy coverage under Code Section 410(b).

Note: The Plan's definition of "Eligible Employees" merely identifies the Employees who may participate in the Plan and has no bearing on the identification of Employees who must be taken into account for coverage testing under Code Section 410(b) and the regulations thereunder.

F. "Entry Date"

(1) Entry Date shall mean the first day of the Plan Year and (select one for each column, as applicable):

Elective Deferrals[iv]	Matching Contributions[v]	Profit Sharing Contributions[vi]	Safe Harbor Contributions[vii]		
☑	☑	☑	☑	(a)	each business day of the Plan Year.
☐	☐	☐	☐	(b)	the first day of the Plan Year coincident with or next following the date the Employee meets the participation requirements of Section 2.1 of the Base Plan Document and Article II of this Adoption Agreement. If the Primary Employer elects this option (b) establishing only one Entry Date, the participation "age and service" requirements elected in Article II must be no more than age 20½ and ½ of a Year of Service.
☐	☐	☐	☐	(c)	the first day of the month coincident with or next following the date the Employee meets the participation requirements of Section 2.1 of the Base Plan Document and Article II of this Adoption Agreement.
☐	☐	☐	☐	(d)	the first day of the Plan Year and the first day of the seventh month of the Plan Year coincident with or next following the date the Employee meets the participation requirements of Section 2.1 of the Base Plan Document and Article II of this Adoption Agreement.
☐	☐	☐	☐	(e)	the first day of the Plan Year, the first day of the fourth month of the Plan Year, the first day of the seventh month of the Plan Year, and the first day

of the tenth month of the Plan Year coincident with or next following the date the Employee meets the participation requirements of Section 2.1 of the Base Plan Document and Article II of this Adoption Agreement.

☐	☐	☐	☐	(f)	other: ___ (Any date(s) inserted must meet the statutory entry dates as described in Section 1.44 of the Base Plan Document.)

(2) Special Entry Date:

If this Plan is an amendment or restatement of an existing plan and the amendment effective date or Restatement Effective Date would not otherwise be an Entry Date in item (1) above, the amendment effective date or Restatement Effective Date (select one):

☐ (a) shall be an Entry Date.
o (b) shall not be an Entry Date.

[iv] ***The entry dates selected in this column apply to Elective Deferrals and After-Tax Employee Contributions.***
[v] ***The entry dates selected in this column apply to Matching Contributions and Qualified Matching Contributions.***
[vi] ***The entry dates selected in this column apply to Profit Sharing Contributions, Qualified Non-Elective Contributions, and Prevailing Wage Contributions.***
[vii] ***The entry dates selected in this column apply to Safe Harbor Matching and Nonelective Contributions and QACA Safe Harbor Matching and Nonelective Contributions.***

☑ (c) is not applicable, this is the initial Adoption Agreement or the Restatement/Amendment Effective date is already an Entry Date.

G. <u>"Highly Compensated Employees"</u>

(1) Top-Paid Group Election

In determining who is a Highly Compensated Employee (select one):

☐ (a) A top-paid group election is made. The effect of this election is that an Employee (who is not a 5% owner at any time during the determination year or the look-back year) with 415 Limitation Compensation in excess of $80,000 (as adjusted) for the look-back year (as defined in Section 1.51 of the Base Plan Document) is a Highly Compensated Employee only if the Employee was in the top-paid group for the look-back year. An Employee is in the "top-paid group" for any year if such Employee is in the group of Employees consisting of the top 20% of the includable Employees when ranked on the basis of 415 Limitation Compensation paid during such year.[viii]

☑ (b) A top-paid group election is not made.

(2) Calendar Year Data Election

In determining who is a Highly Compensated Employee (other than a 5% owner) (select one):

☐ (a) A calendar year data election is made. The effect of this election is that the look-back year is the calendar year beginning with or within the look-back year.

☐ (b) A calendar year data election is not made.

☑ (c) Not applicable, Plan Year is the calendar year.

Note: If both G(1)(a) and G(2)(a) are selected, the look-back year in determining the top-paid group shall be the calendar year beginning with or within the look-back year. Generally, a top-paid group election must apply consistently to the determination years of all plans of the Employer that begin with or within the same calendar year. A calendar year data election also must apply consistently to the determination years of all of the Employer's plans that begin within the same calendar year.

[viii] ***Generally, in making this determination, the following Employees are excluded: Employees who have not completed 6 months of service, Employees who normally work less than 17½ hours per week, Employees who normally work not more than 6 months during any year, Employees who have not attained age 21, non-resident aliens with no U.S.-source income and except to the extent provided in IRS regulations, Employees who are included in a unit of Employees covered by an agreement which the Secretary of Labor finds to be a collective bargaining agreement between Employee representatives and the Employer.***

H. <u>"Hours of Service"</u>

Hours of Service shall be determined on the basis of the method specified below:

(1) Eligibility Service

For purposes of determining whether an Eligible Employee has satisfied the participation requirements of Section 2.1 of the Base Plan Document, the following method shall be used (select one for each column as applicable):

Elective Deferral and/or Employee After-Tax Contributions[ix]	Matching Contributions[x]	Profit Sharing Contributions[xi]	Safe Harbor Contributions[xii]		
☑	☑	☑	☑	(a)	elapsed time method.
☐	☐	☐	☐	(b)	hourly records method.

(2) Vesting Service

All Elective Deferral Contributions, Employee After-Tax Contributions, Rollover Contributions, Qualified Matching Contributions, Qualified Nonelective Contributions, Safe Harbor Matching Contributions, and Safe Harbor Nonelective Contributions are always 100% vested. Unless Profit Sharing Contributions, Matching Contributions, Prevailing Wage Contributions, QACA Safe Harbor Matching Contributions, and QACA Safe Harbor Nonelective Contributions are fully vested when made (in accordance with Article X of this Adoption Agreement), a Participant's nonforfeitable interest in such contributions (as applicable) made on his or her behalf shall be determined on the basis of the method specified below (select one as applicable):

☑ (a) elapsed time method.
☐ (b) hourly records method.

(3) Hourly Records

For the purpose of determining Hours of Service under the hourly records method (choose one box for eligibility and one box for vesting, as applicable):

Eligibility	Vesting		
☐	☐	(a)	only actual hours for which an Employee is paid or entitled to payment shall be counted.
☐	☐	(b)	an Employee shall be credited with 45 Hours of Service if under Section 1.52 of the Base Plan Document such Employee would be credited with at least 1 Hour of Service during the week.

I. "Limitation Year"

For purposes of Code Section 415, the Limitation Year shall be (select one):

☑ (1) the Plan Year.
☐ (2) the calendar year.

[ix] ***Eligibility service selected in this column applies to Elective Deferrals and After-Tax Employee Contributions.***
[x] ***Eligibility service selected in this column applies to Matching Contributions and Qualified Matching Contributions.***
[xi] ***Eligibility service selected in this column applies to Profit Sharing Contributions, Qualified Non-Elective Contributions, and Prevailing Wage Contributions.***
[xii] ***Eligibility service selected in this column applies to Traditional Safe Harbor Matching and Nonelective Contributions and QACA Safe Harbor Matching and Nonelective Contributions.***

☐ (3) the 12 consecutive month period ending on the __ day of the month of _____.

J. "Normal Retirement Age"

(1) Normal Retirement Age shall be (select one):

☑ (1) attainment of age 65 (not more than 65) by the Participant.

☐ (2) attainment of age __ (not more than 65) by the Participant or if later, the _____ anniversary (not more than the 5th) of the earlier of the first day on which the Eligible Employee performed an Hour of Service or the first day of the Plan Year in which the Eligible Employee became a Participant.

☐ (3) attainment of age __ (not more than 65) by the Participant or the ____ anniversary (not more than the 5th) of the first day of the Plan Year in which the Eligible Employee became a Participant, whichever is later.

K. "Participant Directed Assets"

Participant Directed Assets are (select one):

Non-Profit Sharing Contributions[xiii]	Profit Sharing Contributions[xiv]	
☑	☑	(1) permitted.
☐	☐	(2) not permitted.

L. "Plan Year"

The Plan Year, as defined in Section 1.77 of the Base Plan Document, shall be the period ending on the 31st day of December.

M. "Predecessor Employer Service"

Predecessor Employer Service (as defined in Section 1.79 of the Base Plan Document) will be credited (select one):

☐ (1) only as required by law.

☑ (2) to include, in addition to the legal requirements and subject to the limitations set forth below, service with the following Predecessor Employer(s) determined as if such predecessors were the Employer: Any former employee of J.A. Jones Construction Co. who was an employee of J.A. Jones Construction Co. on September 26, 2003 and as the result of the bankruptcy became an Employee of The Hunt Corporation or its subsidiary after such date and prior to December 31, 2003.

Service with such Predecessor Employer listed in this item (2) applies (select (a), (b) or (c), as applicable; (d) is only available in addition to (a), (b) and/or (c)):

☑ (a) for purposes of eligibility to participate;

☑ (b) for purposes of vesting;

☐ (c) for purposes of contribution allocation;

☐ (d) except for the following service:

[xiii] ***For this section only, Non-Profit Sharing Contributions are defined to include Elective Deferral, Employee After-Tax, Rollover, Matching, Qualified Matching, Safe Harbor Matching Contributions, QACA Safe Harbor Matching Contributions, and any other sources not specifically listed in footnote xiv.***

[xiv] ***For this section only, Profit Sharing Contributions are defined to include Profit Sharing Contributions, Safe Harbor Nonelective Contributions, QACA Safe Harbor Non-Elective Contributions, Qualified Non-Elective Contributions, Prevailing Wage Contributions, and Money Purchase Contributions.***

_____ (insert a description of any disregarded service & the purposes for which it will be disregarded).

N. "Top-Heavy Ratio"

If the adopting Employer maintains or has ever maintained a qualified defined benefit plan, for purposes of establishing present value to compute the top-heavy ratio, any benefit shall be discounted only for mortality and interest based on the following:

Interest rate: __ % (insert a reasonable interest rate, based on the terms of the defined benefit plan)

Mortality table: __ (insert a reasonable mortality table, based on the terms of the defined benefit plan)

O. "Valuation Date"

Valuation Date shall mean (select one for each column, as applicable):

Non-Profit Sharing Contributions[xv]	Profit Sharing Contributions[xvi]		
☑	☑	(1)	each business day.
☐	☐	(2)	the last business day of each month.
☐	☐	(3)	the last business day of each quarter within the Plan Year.
☐	☐	(4)	the last business day of each semi-annual period within the Plan Year.
☐	☐	(5)	the last business day of the Plan Year.
☐	☐	(6)	other: _____ (insert a frequency that occurs at least once during a Plan Year).

P. "Years of Service" for Eligibility Service Purposes

For purposes of determining whether an Eligible Employee has satisfied the participation requirements of Article II of this Adoption Agreement, the following method shall be used for determining Years of Service if the Hourly Records Method is selected under Article I H of this Adoption Agreement. An Eligible Employee shall be credited with one Year of Service (select one):

☐ (1) immediately following completion of 1000 Hours of Service.

☐ (2) on the last day of the Computation Period in which the Participant completes 1000 Hours of Service.

[xv] For this section only, Non-Profit Sharing Contributions are defined to include Elective Deferral, Employee After-Tax, Rollover, Matching, Qualified Matching, Safe Harbor Matching Contributions, QACA Safe Harbor Matching Contributions, and any other sources not listed here or in footnote xvi.
[xvi] For this section only, Profit Sharing Contributions are defined to include Profit Sharing Contributions, Safe Harbor Nonelective Contributions, QACA Safe Harbor Non-Elective Contributions, Qualified Non-Elective Contributions, Prevailing Wage Contributions, and Money Purchase Contributions.

ARTICLE II. Participation

General Participation Requirements An Eligible Employee must meet the following requirements to become a Participant (select one or more for each column from A-F below and, if desired, G, as applicable):

Elective Deferral and/or Employee After-Tax Contributions[xvii]	Matching Contributions[xviii]	Profit Sharing Contributions[xix]	Safe Harbor Contributions and QACA Safe Harbor Contributions[xx]	
☑	☑	☑	☐	A. Performance of one Hour of Service.
☐	☐	☐	☐	B. Attainment of age __ (maximum 20½) and completion of __ (not more than ½) Year(s) of Service. If this item is selected, no Hours of Service shall be counted.
☐				C. Attainment of age __ (maximum 21) and completion of __ Year(s) of Service (not to exceed 1 year).
	☐			D. Attainment of age __ (maximum 21) and completion of __ Year(s) of Service (not to exceed 2 years). If more than 1 Year of Service is selected, the immediate 100% vesting schedule must be selected in Article X of this Adoption Agreement.
		☐		E. Attainment of age __ (maximum 21) and completion of __ Year(s) of Service (not to exceed 2 years). If more than 1 Year of Service is selected, the immediate 100% vesting schedule must be selected in Article X of this Adoption Agreement.
			☐	F. Attainment of age __ (maximum 21) and completion of __ Year(s) of Service (not to exceed 1 year).
☐	☐	☐	☐	G. Each Employee who is an Eligible Employee will be deemed to have satisfied the participation requirements as of ___ (insert any date) without

regard to such Eligible Employee's actual age and/or service.

[xvii] ***The participation requirement selected applies to Elective Deferrals and After-Tax Employee Contributions.***
[xviii] ***The participation requirement selected applies to Matching Contributions and Qualified Matching Contributions.***
[xix] ***The participation requirement selected applies to Profit Sharing Contributions, Qualified Non-Elective Contributions, and Prevailing Wage Contributions.***
[xx] ***The participation requirement selected applies to Safe Harbor Matching and Nonelective Contributions and QACA Safe Harbor Matching and Nonelective Contributions.***

ARTICLE III. Elective Deferral, Employee After-Tax and Rollover Contributions

Note: Department of Labor regulations require the contribution of Elective Deferral Contributions and Employee After-Tax Contributions to the Trust as soon as possible and no later than the 15th business day of the month following the month in which (i) the Participant's contribution amounts are received by the Employer (in the case of amounts that a Participant or Beneficiary pays to an Employer) or (ii) such amounts would otherwise have been payable to the Participant in cash (in the case of amounts withheld by an Employer from a Participant's wages).

A. **Elective Deferral Contributions** (If option (1) is selected, the employer may also select options (2) - (5). If option (6) is selected, no other options may be selected.):

☑ (1) Elective Deferral Contributions are permitted under the Plan and may be made by a Participant in a dollar amount or percentage of Plan Compensation, as specified by the Participant in his or her Elective Deferral Election.

If selected, such Elective Deferral Election may not exceed 75 %(not more than 100%) of his or her Plan Compensation.

The Elective Deferral Contributions will consist of (select one):

☐ (a) Pre-Tax Contributions only.

☑ (b) Pre-Tax and Roth Contributions.

If Roth Contributions are permitted:

☐ (i) In-Plan Roth Rollovers (as defined in Section 5.13) are permitted as of _____ (insert date as of which In-Plan Roth Rollovers were first permissible under the Plan, no earlier than September 28, 2010).

☑ (ii) In-Plan Roth Rollovers (as defined in Section 5.13) are not permitted.

☐ (2) Elective Deferral Election limit for Highly Compensated Employees. If elected and in lieu of the limit set forth in A(1), a Highly Compensated Employee may make an Elective Deferral Election that may not exceed ___% of his or her Plan Compensation. (This option may only be selected if option (1) is also selected.)

Note: If option (2) is selected, the inserted election limit percentage must be less than the percentage inserted in A(1) above.

☐ (3) Separate Bonus Election. With respect to bonuses, such dollar amount or percentage as specified by the Participant in his or her Elective Deferral Election with respect to such bonus. (This option may only be selected if option (1) is also selected.)

☑ (4) Catch-up Contributions (select one) (This option may only be selected if option (1) is also selected.):

☑ (a) shall be permitted.

☐ (b) shall not be permitted.

☑ (5) Voluntary Automatic Increase Election by Employees (select one): If elected below, a voluntary automatic increase election option is available to Eligible Employees who have made an affirmative election to make Pre-Tax Contributions to the Plan. In accordance with the operational and administrative procedures established by the Plan Administrator, and subject to the limitations set forth in Article III(A) and (E) of the Adoption Agreement, an Eligible Employee can select a percentage or dollar amount to increase his or her Pre-Tax Contributions on a one, two, or three year basis, unless the Employer elects otherwise below. This election remains in effect until changed or terminated by the Eligible Employee in accordance with Article III(E) of the Adoption Agreement, or until severance from employment, and is effective beginning on the date selected by the Eligible Employee (no earlier than 30 days and no later than one year from the election date), unless the Employer elects otherwise below.

☑ (a) Eligible Employees may elect to automatically increase their Pre-Tax Contributions, subject to the limitations of A(1) and A(2) above, and III(E) below.

Other Parameters (*optional, subject to Plan terms*). Notwithstanding the parameters set forth above, the Employer elects to apply the following parameters: ___ (subject to Section 3.4 of the Base Plan Document and limitations of

Section III.A(1), A(2), and III(E) of the Adoption Agreement)

☐ (b) Eligible Employees may not elect to automatically increase their Pre-Tax Contributions. (This option is not available if an automatic increase option is chosen in III.B.2 below).

☐ (6) Elective Deferral Contributions are not permitted under the Plan.

B. Automatic Programs for Pre-Tax Contributions (as described in Section 3.4.1(B) of the Base Plan Document):

(1) Automatic Enrollment[xxi] of Elective Deferral Contributions (select one):

☑ (a) An automatic enrollment feature shall apply:

(i) Deferral Amount:

In the absence of an election made by an Eligible Employee to the contrary within such time period as established by the Plan Administrator, a Participant shall be deemed to have elected a Pre-Tax Contribution of 1% (insert relevant percentage) of his or her Plan Compensation.

(ii) Eligibility[xxii]:

The automatic enrollment feature shall apply to (select all that apply):

☑ (A) Eligible Employees hired on or after 1/1/2016.

☐ (B) Eligible Employees who have never made an Elective Deferral Election as of _____.

☐ (C) Eligible Employees whose rate of Elective Deferral Contributions is less than the Deferral Amount listed in (i) above as of _____.

☐ (D) Eligible Employees whose rate of Elective Deferral Contributions is 0% as of _____.

☐ (b) An automatic enrollment feature shall not apply.

(2) Automatic Increase of Elective Deferral Contributions (select one):

☐ (a) An automatic increase feature shall apply to automatic enrollment Pre-Tax Contributions only. (if selected, complete (i), (ii), (iii) and (iv) below):

(i) Eligibility: The automatic increase feature shall apply to (select all that apply):

☐ (A) all Eligible Employees whose rate of Elective Deferral Contributions is less than the maximum rate listed in (iii) below as of _____.

☐ (B) all Eligible Employees who are automatically enrolled in the Plan on or after _____.

(ii) Timing: If applicable, the rate of Elective Deferral Contributions shall be increased (select one):

☐ (A) The first payroll period in ___ (enter month).

[xxi] Automatic enrollment is sometimes referred to as a negative election.

[xxii] If the Plan is an EACA as defined in Section 3.17 of the Base Plan Document and, as selected in B(3) below, this section (ii) shall define Covered Employees, as described in Section 3.17.1(C) of the Base Plan Document.

If (A), or (B) is selected in B.(2)(a)(i) above, a Participant's Pre-Tax Contribution

☐ 1. will not automatically increase in the first year the Participant is automatically enrolled in the Plan during the __ month(s) prior to the month in (A) above.

☐ 2. will automatically increase in the first year.

☐ (B) the anniversary of the Participant's enrollment in the automatic increase feature, unless the Participant selects otherwise.

☐ (C) a Participant's salary increase as provided in the Plan's administrative procedure.

(iii) Value:

☐ (A) Increase _____% of Plan Compensation each time an increase is applicable, to a maximum of _____% (unless the Participant selects otherwise).

☐ (B) Increase by the percentage selected by the Participant.

(iv) Frequency: An increase will be made:

☐ (A) every year.

☐ (B) every two years.

☐ (C) every three years.

☑ (b) Automatic increase shall not apply.

(3) Eligible Automatic Contribution Arrangement (EACA):

The EACA Provisions of Section 3.17 of the Base Plan Document:

☐ (a) Apply as of _____.

Unwind Withdrawals (as defined in Section 3.17.5):

☐ (i) Apply.

☐ (ii) Do not apply.

☑ (b) Do not apply.

C. Employee After-Tax Contributions (If option (1) is selected, the employer may also select options (2) - (3). If option (4) is selected, no other options may be selected.):

☑ (1) Employee After-Tax Contributions are permitted under the Plan and may be made by a Participant in a dollar amount as specified by the Participant in his or her After-Tax Contribution Election.

If selected, such After-Tax Contribution Election may not exceed 75% (insert maximum percent of Plan Compensation that may be contributed to the Plan) of his or her Plan Compensation.

☐ (2) After-Tax Election limit for Highly Compensated Employees. If elected and in lieu of the limit set forth in C(1), a Highly Compensated Employee may make an After-Tax Election that may not exceed ___% of his or her Plan Compensation. (This option may only be selected if option (1) is also selected.)

Note: If option C(2) is selected, the inserted election limit percentage must be less than the percentage inserted in C(1) above.

☐ (3) Separate Bonus Election. With respect to bonuses, such dollar amount or percentage as specified by the Participant in his or her Employee After-Tax Election with respect to such bonus. (This option may only be selected if option (1) is also selected.)

☐ (4) Employee After-Tax Contributions are not permitted under the Plan.

D. Rollover Contributions

Rollovers from Other Plans and IRAs : In addition to pre-tax distributions from a qualified plan described in Code Section 401(a) or 403(a) or a Conduit IRA containing these assets, the Plan, if an Eligible Rollover Distribution, (select one for each row):

will accept	will not accept		
☑	☐	(1)	distributions of employee after-tax contributions from a qualified plan described in Code Section 401(a) or 403(a), provided that such amounts are transferred in a direct trustee-to-trustee transfer described in Code Section 402(c)(2)(A).
☑	☐	(2)	pre-tax distributions from an annuity contract described in Code Section 403(b).
☑	☐	(3)	pre-tax distributions from 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.
☐	☑	(4)	pre-tax distributions from an individual retirement account or annuity described in Code Section 408(a) or (b) (including distributions from individual retirement accounts described in Code Section 408(k) (“SEP”)).
☑	☐	(5)	distributions from a simple retirement account described in Code Section 408(p) that are eligible

to be rolled over and are made after the 2-year period beginning on the date such individual first participated in such simple retirement account that are otherwise includible in gross income.

☑ ☐ (6) Roth distributions from a qualified plan described in Code Section 401(a), 403(b) or 457(b), if the Plan permits Roth Contributions pursuant to Article III.A(1).

☐ ☑ (7) In-Plan Roth Rollovers from a plan described in Code Section 401(a), 403(b) or 457(b), if the Plan permits In-Plan Roth Rollovers pursuant to Article III.A(1).

Participant Rollover Contributions (including direct Rollover Contributions in accordance with Code Section 401(a)(31)), shall be subject to the Plan Administrator's determination that such amounts meet the requirements for Rollover Contributions.

E. Making and Modifying an Election

An Eligible Employee shall be entitled to increase, decrease or resume his or her Elective Deferral Contributions and/or Employee After-Tax Contributions with the following frequency during the Plan Year (select one):

☐ (1) annually.

☐ (2) semi-annually.

☐ (3) quarterly.

☐ (4) monthly.

☑ (5) each payroll period.

☐ (6) other (specify): ____ (insert any period that is more frequent than annually).

Any such increase, decrease or resumption shall be effective as of the first payroll period coincident with or next following the first day of each period set forth above. A Participant may completely discontinue making Elective Deferral Contributions and/or Employee After-Tax Contributions at any time and such discontinuance shall be effective as of the first payroll period that begins after notice is provided to the Plan Administrator.

ARTICLE IV. Matching Contributions

This Article IV is effective only if Elective Deferral and/or Employee After-Tax Contributions are permitted under the Plan.

Note: If your Plan is a Safe Harbor Plan, elections regarding the Employer Safe Harbor Contributions are located in Article VIII, and if your Plan is a QACA Safe Harbor Plan, elections regarding the Employer QACA Safe Harbor Contributions are located in Article IX.

Note: In completing this Article IV, total contributions to the Plan may not exceed the limits under Code Sections 415 and 404, and any other applicable limits described in the Plan.

A. Contribution and Allocation Formula (select all that apply):

☐ (1) Discretionary Contributions:

If selected below, the Primary Employer **may**, in its sole discretion, determine the Discretionary Matching Contribution applicable to all Employers and Affiliates equal to such a dollar amount or percentage of Elective Deferral and/or Employee After-Tax Contributions, as determined by the Primary Employer, which shall be allocated (select all that apply):

o (a) in an amount equal to a discretionary percentage or amount of each Participant's Elective Deferral and/or Employee After-Tax Contributions, to be determined by the Employer for each Plan Year.

o (b) based on the ratio of each Participant's Elective Deferral and/or Employee After-Tax Contributions for the Plan Year to the total Elective Deferral and/or Employee After-Tax Contributions of all Participants for the Plan Year. If selected, Matching Contributions shall be subject to a maximum amount of (select one if applicable):

__ (i) $___ for each Participant.
__ (ii) _% of each Participant's Plan Compensation.

o (c) in an amount **up to** _% or $___ of each Participant's first deferrals **up to** _% or $___ of Plan Compensation contributed as Elective Deferral and/or Employee After-Tax Contributions. If any Matching Contribution remains, such amount shall be allocated to each such Participant in an amount up to _% or $___ of the next deferrals up to _% or $___ of each Participant's Plan Compensation contributed as Elective Deferral and/or Employee After-Tax Contributions. If any Matching Contribution remains after the application of the preceding sentence, such amount shall be allocated to each such Participant in an amount up to _% or $___ of the next deferrals up to _% or $___ of each Participant's Plan Compensation contributed as Elective Deferral and/or Employee After-Tax Contributions.

Any remaining Matching Contribution shall be allocated to each such Participant in the ratio that such Participant's Elective Deferral and/or Employee After-Tax Contributions bear to the total Elective Deferral and/or Employee After-Tax Contributions of all such Participants.

If selected, Matching Contributions shall be subject to a maximum amount of (select one if applicable):

__ (i) $___ for each Participant.

__ (ii) __% of each Participant's Plan Compensation.

o (d) For a Multiple Employer Plan, notwithstanding the foregoing, the Primary Employer may elect a different allocation formula to apply to a Participating Employer (or each group of Affiliates, as only one formula is permitted for Affiliates). In this case, indicate the name of the Participating Employers (or group of Affiliates), the applicable formula (a, b, or c above), and, if formula (b) or (c) is elected, indicate the applicable $ or % amount for the blank lines above:

_____

☑ (2) Nondiscretionary Contributions:

If selected below, the Employer **shall** make Nondiscretionary Matching Contributions in an amount equal to (select all that apply):

o (a) __% of each Participant's Plan Compensation contributed as Elective Deferral and/or Employee After-Tax Contributions. If selected, Matching Contributions shall be subject to a maximum amount of (select one if applicable):

o (i) $_____ for each Participant.

o (ii) __% of each Participant's Plan Compensation.

☑ (b) in an amount **equal to** 50% or $___ of the first 6% or $___of the Participant's Plan Compensation contributed as Elective Deferral and/or Employee After-Tax Contributions, __% or $___of the next __% or $___ of the Participant's Plan Compensation contributed as Elective Deferral and/or Employee After-Tax Contributions, and __% or $___ of the next __% or $ ___ of the Participant's Plan Compensation contributed as Elective Deferral and/or Employee After-Tax Contributions.

Any remaining Matching Contribution shall be allocated to each such Participant in the ratio that such Participant's Elective Deferral and/or Employee After-Tax Contributions bear to the total Elective Deferral and/or Employee After-Tax Contributions of all such Participants.

If selected, Matching Contributions shall be subject to a maximum amount of (select one if applicable):

o (i) $_____ for each Participant.

o (ii) __% of each Participant's Plan Compensation.

(3) Matched Contributions: Elective Deferral and/or Employee After-Tax Contributions indicated in Article III shall be eligible for Matching Contributions as indicated below (select all that apply):

Discretionary Matching Contribution Formula	**Nondiscretionary Matching Contribution Formula**		
o	☑	(a)	Elective Deferral Contributions.
o	☑	(b)	Employee After-Tax Contributions.

(c) If more than one item in (3) is selected above, the Elective Deferral and Employee After-Tax Matching Contributions formula will be applied (select one, if applicable):

o (i) concurrently as a separate formula for each type of contribution.

☑ (ii) cumulatively as a single formula for all types of contributions.

B. Matching Contribution Calculation Period & Allocation Conditions

Matching Contributions will be calculated (select one):

☐ (1) each payroll period and no allocation conditions shall apply.

o (2) each monthly period and no allocation conditions shall apply.

o (3) each quarterly period and no allocation conditions shall apply.

o (4) each __ [Insert any frequency not listed above and more frequently than Annually] period and no allocation conditions shall apply.

☑ (5) Annually and in order to receive this Matching Contribution, the Participant must satisfy the following requirements (select all that apply):

o (a) was employed during the Plan Year.

☐ (b) was credited with at least ___(no more than 1000) Hours of Service during the Plan Year, regardless of employment status on the last day of the Plan Year.

☑ (c) was employed on the last day of the Plan Year.

☑ (d) was on a leave of absence on the last day of the Plan Year.

☑ (e) during the Plan Year died or became disabled while an Employee or terminated employment after attaining Early or Normal Retirement Age.

☐ (f) was credited with at least __ (no more than 1000) Hours of Service and was employed on the last day of the Plan Year.

Note: If this Plan is a Safe Harbor Plan, and the Employer has completed Article VIII or IX, as applicable, and an allocation condition is selected above, the matching contribution will be subject to ACP testing and will not be considered a safe harbor contribution.

Note: The calculation of Matching Contributions based on the period selected above has no applicability as to when the employer remits Matching Contributions to the Plan.

C. Matching Contribution True-Up

Note: This section should be completed if option (5) above is not selected.

☐ (1) a True-Up (as defined in Section 1.105) shall apply.

o (2) a True-Up (as defined in Section 1.105) shall not apply.

ARTICLE V. Profit Sharing Contributions and Account Allocation

Note: If your plan is an ADP/ACP Safe Harbor Plan the Employer Safe Harbor Contribution is located in Article VIII and if your plan is a QACA Safe Harbor Plan the QACA Employer Contribution is located in Article IX.

Note: In completing this Article V, total contributions to the Plan may not exceed the limits under Code Sections 415 and 404, and any other applicable limits described in the Plan.

A. Profit Sharing Contributions

The Profit Sharing Contributions shall be (select one):

☐ (1) an amount, if any, as determined by the Employer, for each Participant eligible to share in the allocation for a Plan Year.

☑ (2) 0% of the Plan Compensation of each Participant eligible to share in the allocation for a Plan Year.

B. Allocation of Contributions to Profit Sharing Contribution Accounts (select one):

Note: The allocation formula selected must not discriminate in favor of Highly Compensated Employees. Options (1) and (2) below are deemed to be nondiscriminatory without further testing. In contrast, option (3) will require nondiscrimination testing to determine if it favors Highly Compensated Employees.

☑ (1) Non-Integrated Allocation (select one):

☑ (a) The Profit Sharing Contributions Account of each Participant eligible to share in the allocation for a Plan Year shall be credited with a portion of the contribution, plus any forfeitures, if forfeitures are reallocated to Participants, equal to the ratio that the Participant's Plan Compensation for the Plan Year bears to the Plan Compensation for that Plan Year of all Participants eligible to share in the contribution.

☐ (b) A Profit Sharing Contribution may be allocated in an amount of $___ for each Participant eligible to share in the allocation for a Plan Year, on a _ (specify period, such as weekly, monthly, quarterly, etc.) basis.

☐ (2) Integrated Allocation Formulas:

(a) Allocation Formula (select one):

☐ (i) Two-Step Integrated Allocation

☐ (ii) Four-Step Integrated Allocation

(b) The "Integration Level" shall be (select one):

☐ (i) the Taxable Wage Base.

☐ (ii) $___(a dollar amount less than the Taxable Wage Base).

☐ (iii) __% of the Taxable Wage Base (not to exceed 99%).

☐ (iv) 20% of the Taxable Wage Base.

☐ (3) Special Allocation Methods (select one):

☐ (a) Super-Integrated Allocation:

For each Participant eligible to share in the allocation for a Plan Year, contributions to Profit Sharing Contributions Accounts with respect to a Plan Year, plus any forfeitures, if forfeitures are reallocated to Participants, shall be allocated to the Profit Sharing Contributions Account of each eligible Participant as follows:

(i) an amount equal to a percentage of each Participant's Plan Compensation for the Plan Year;

(ii) plus an amount equal to a percentage of each Participant's Plan Compensation for the Plan Year in excess of the Super-Integration level (defined below).

Note: If this Plan is Top-Heavy, each eligible Participant employed on the last day of the Plan Year will be allocated a Top-Heavy minimum contribution up to 3% of 415 Limitation Compensation in accordance with Section 4.4.3 of the Base Plan Document.

For purposes of (ii) above, the Super-Integration level shall be (select one):

☐ (A) $___(a dollar amount less than the Compensation Limit under Code Section 401(a)(17)).

☐ (B) __% of the Compensation Limit under Code Section 401(a)(17) (not to exceed 100%).

☐ (C) __% of the Taxable Wage Base (not to exceed 100%).

☐ (b) Allocation by Classification of Participants:

The Profit Sharing Account of an Eligible Participant who is a member of a classification of Participants shall be credited with a portion of the contribution made for that classification, plus any forfeitures, if forfeitures are reallocated to Participants, equal to the ratio that the Eligible Participant's Plan Compensation for the Plan Year bears to the Plan Compensation of all Eligible Participants in that classification for that Plan Year. "Eligible Participant" means a Participant who is eligible to share in the allocation of contributions with respect to the Plan Year of reference. The allocation formula applies to the following classifications of Participants (select one):

☐ (i) Nonhighly Compensated Employees and Highly Compensated Employees.

☐ (ii) Each Eligible Employee shall be his or her own allocation group.

☐ (iii) Each Eligible Employee is assigned to an allocation group, as follows: (Describe the objective criteria for determining the make-up of each allocation group. Criteria may not be subject to employer discretion, which would cause the Plan to fail to have a definite allocation formula).

___

Note: In the case of self-employed individuals (i.e., sole proprietorships or partnerships), the requirements of Treas. Reg. 1.401(k)-1(a)(6) continue to apply, and the allocation method, including the determination of participant allocation groups, should not be such that a cash or deferred election is created for a self-employed individual as a result of the application of the allocation method. The Plan's eligibility provisions and participant allocation groups may not be structured to limit participation to only the shortest service and lowest paid Nonhighly Compensated Employees.

☐ (c) Age-based Allocation:

The following assumptions will be used to calculate equivalent benefit accrual rate:

(i) Interest rate: ___ (insert a reasonable interest rate that will not result in discrimination in favor of Highly Compensated Employees)

(ii) Mortality table: ___ (insert a reasonable mortality table that will not result in discrimination in favor of Highly Compensated Employees)

C. Participants Eligible for Profit Sharing Contribution Allocation

A Participant who satisfies any of the following requirements shall be eligible for an allocation of a Profit Sharing Contribution (select all that apply):

☐ (1) was employed during the Plan Year.

Note: Item C(1) must be selected if Profit Sharing Contributions are allocated on a periodic basis during the Plan Year.

☐ (2) was credited with at least ___ (no more than 1000) Hours of Service during the Plan Year, regardless of employment status on the last day of the Plan Year.

☐ (3) was employed on the last day of the Plan Year.

☐ (4) was on a leave of absence on the last day of the Plan Year.

☐ (5) during the Plan Year died or became disabled while an Employee or terminated employment after attaining Early or Normal Retirement Age.

☑ (6) was credited with at least 1000 (no more than 1000) Hours of Service and was employed on the last day of the Plan Year.

ARTICLE VI. Prevailing Wage Contributions

A. Prevailing Wage Contributions (as defined in Section 3.13 of the Base Plan Document) (select one):

☐ (1) shall be made pursuant to the contract(s) listed in Appendix A and shall:

☐ (a) be considered a QNEC.
☐ (b) not be considered a QNEC.

☑ (2) shall not be made.

B. Prevailing Wage Offset

The Prevailing Wage Contribution made on behalf of a Participant for the Plan Year will (select one if A(1) is selected above):

o (1) Offset the amount allocated or contributed on behalf of such Participant under Article V for the Plan Year.
o (2) Not offset the amount allocated or contributed on behalf of such Participant under Article V for the Plan Year.

ARTICLE VII. ADP Test and ACP Test

A. Actual Deferral Percentage Test and Actual Contribution Percentage Test Election

The ADP Test of Section 3.4.2(B) of the Base Plan Document and the ACP Test under Section 3.5(A) of the Base Plan Document shall be applied using the ADP and ACP of Nonhighly Compensated Employees for the (select one):

☑ (1) current Plan Year effective for Plan Years beginning on and after 1/1/2016.
o (2) immediately preceding Plan Year.

Note: An election to use the current Plan Year data may not be changed unless (1) the Plan has been using the current year testing method for the preceding 5 Plan Years, or if less, the number of Plan Years the Plan has been in existence; or (2) the Plan otherwise meets one of the requirements of Treasury Regulation Section 1.401(k)-2(c) (or superseding guidance) for changing from the current year testing method. Legal advice should be obtained prior to changing a current year data election under this Article.

Note: If the Safe Harbor CODA option in Article VIII is selected, the ADP Test and ACP Test will not be applicable unless otherwise required.

B. First Plan Year Elections (ADP)

For purposes of Section 3.4.2(B), the ADP for Nonhighly Compensated Employees for the first Plan Year the Plan permits any Participant to make Elective Deferral Contributions (if this Plan is not a successor plan) (select one):

o (1) shall be the Plan Year ADP.
o (2) shall be 3%.
☑ (3) is not applicable.

C. First Plan Year Elections (ACP)

For purposes of Section 3.5(A), the ACP for Nonhighly Compensated Employees for the first Plan Year the Plan permits any Participant to make Employee After-Tax and/or Matching Contributions (if this Plan is not a successor plan) (select one):

o (1) shall be the Plan Year ACP.
o (2) shall be 3%.
☑ (3) is not applicable.

ARTICLE VIII. Safe Harbor

A. Safe Harbor Contributions

The Safe Harbor Method CODA provisions of Section 3.14 of the Base Plan Document shall:

o (1) apply.
☑ (2) not apply.

B. Safe Harbor Contribution Eligibility

The Safe Harbor Contribution eligibility will be allocated to (select one):

o (1) Only Nonhighly Compensated Participants.
o (2) All Participants.

C. ADP/ACP Test Safe Harbor Contributions

The Employer contribution used to satisfy the Safe Harbor provision (select one):

o (1) Basic Matching Contributions

The Employer shall make Basic Matching Contributions equal to 100% of the first 3% of the Eligible Participant's Plan Compensation contributed as Elective Deferral Contributions and 50% of the next 2% of the Eligible Participant's Plan Compensation contributed as Elective Deferral Contributions.

(a) Calculation Period: The Basic Matching Contribution shall be calculated (select one):

☐ (i) each payroll period.
☐ (ii) each monthly period.
☐ (iii) each quarterly period.
☐ (iv) each ____ period [Insert any frequency not listed above and more frequently than annual].
☐ (v) The Plan Year.

(b) True-up:

Note: This section should be completed if option (v) above is not selected.

☐ (i) a True-Up (as defined in Section 1.105) shall apply.
☐ (ii) a True-Up (as defined in Section 1.105) shall not apply.

☐ (2) Enhanced Matching Contributions

The Employer shall make Enhanced Matching Contributions equal to ___% of the first ___% of the Eligible Participant's Plan Compensation contributed as Elective Deferral Contributions, ___% of the next ___% of the Eligible Participant's Plan Compensation contributed as Elective Deferral Contributions, and ___% of the next ___% of the Eligible Participant's Plan Compensation contributed as Elective Deferral Contributions.

Note: The blanks in (2) above must be completed so that, at any rate of Elective Deferral Contributions, the Matching Contribution is at least equal to the contribution that would otherwise be made under (1) above (the Basic Safe Harbor Matching Contribution). Additionally, the rate of match cannot increase as Elective Deferral Contributions increase. Finally, if Matching Contributions are made with respect to Elective Deferral Contributions that exceed 6% of Eligible Participants' Plan Compensation, the Plan will not meet the requirements for the ACP Test Safe Harbor provisions and an ACP Test would have to be performed.

(a) Calculation Period: The Enhanced Matching Contribution shall be calculated (select one):

☐ (i) each payroll period.
☐ (ii) each monthly period.

☐ (iii) each quarterly period.
☐ (iv) each ____ period [Insert any frequency not listed above and more frequently than annual].
☐ (v) The Plan Year.

(b) True-up:

Note: This section should be completed if option (v) above is not selected.

☐ (i) a True-Up (as defined in Section 1.105) shall apply.
☐ (ii) a True-Up (as defined in Section 1.105) shall not apply.

☑ (3) Safe Harbor Nonelective Contributions

(a) The Employer **will** make a Safe Harbor Nonelective Contribution to the Account of each Eligible Participant in an amount equal to ___% (at least 3%) of the Eligible Participant's Plan Compensation for the Plan Year.

(b) The Employer **may** make a Safe Harbor Nonelective Contribution to the Account of each Eligible Participant in an amount equal to ___% (at least 3%) of the Eligible Participant's Plan Compensation for the Plan Year.

Note: The Safe Harbor Nonelective Contribution cannot be allocated on an integrated basis.

Note: If this Plan does not satisfy the notification, contribution and vesting requirements of a Safe Harbor plan, then no subsequent Safe Harbor Contributions will be made for that Plan Year and ADP and/or ACP testing may be required for that Plan Year.

D. ☐ If checked, the ADP/ACP Test Safe Harbor Contributions will be made to the following Defined Contribution Plan of the Employer: _____

ARTICLE IX. QACA Safe Harbor

A. Applicability

The Safe Harbor Method CODA provisions of Section 3.16 of the Base Plan Document shall:

o (1) Apply as of _____ ("QACA Effective Date").
☑ (2) Do not apply.

B. QACA Automatic Deferrals

(1) Amount and Eligibility.

(a) Qualified Percentage of Plan Compensation. The form and amount of the initial default deferral percentage shall be a Pre-Tax Contribution equal to __% of Plan Compensation (must be at least 3% and no more than 10%).

(b) Eligibility

All Eligible Employees who, on the QACA Effective Date, do not have in effect an affirmative election regarding Elective Deferrals; Plus all future Eligible Employees (including ineligible Employees on the QACA Effective Date who subsequently become eligible).

(2) The QACA Employer Contribution eligibility will be (select one):

☐ (a) only Nonhighly Compensated Participants.

☐ (b) all Participants.

C. QACA Increase

Note: Increases will occur on the first day of each Plan Year or each anniversary of the Participant's enrollment date (or as soon thereafter as administratively feasible) (based upon the selection made in (a) or (b) under C(1) below):

☐ (1) Contribution Percentages shall be

For purposes of this section, year is defined as (select one):

☐ (a) the Plan Year (if selected, must enter a percentage for each year):

___% for the first year following automatic enrollment (must be at least 3% but not more than 10%);
___% for the second year following automatic enrollment (must be at least 4% but not more than 10%);
___% for the third year following automatic enrollment (must be at least 5% but not more than 10%);
___% for the fourth year following automatic enrollment (must be at least 6% but not more than 10%);
___% for the fifth year following automatic enrollment (must be at least 6% but not more than 10%);
___% for the sixth year following automatic enrollment (must be at least 6% but not more than 10%);
___% for the seventh year following automatic enrollment (must be at least 6% but not more than 10%);
___% for the eighth year and all subsequent years following automatic enrollment (must be at least 6% but not more than 10%).

☐ (b) the 12 month period ending on the anniversary of each Participant's enrollment date (if selected, enter a percentage for each

year):

___% for the first year following automatic enrollment (must be at least 4% but not more than 10%);
___% for the second year following automatic enrollment (must be at least 5% but not more than 10%);

___% for the third year following automatic enrollment (must be at least 6% but not more than 10%);
___% for the fourth year following automatic enrollment (must be at least 6% but not more than 10%);
___% for the fifth year following automatic enrollment (must be at least 6% but not more than 10%);
___% for the sixth year following automatic enrollment (must be at least 6% but not more than 10%);
___% for the seventh year following automatic enrollment (must be at least 6% but not more than 10%);
___% for the eighth year and all subsequent years following automatic enrollment (must be at least 6% but not more than 10%).

D. QACA ADP/ACP Safe Harbor Contribution

☐ (1) QACA Matching Contribution

☐ (a) Basic QACA Contribution

The Employer will make QACA Matching Contributions to the Account of each Eligible Participant in an amount equal to 100% of the first 1% and 50% of the next 2% through 6% of Plan Compensation deferred.

(i) Calculation Period: The QACA Matching Contribution shall be calculated (select one):

☐ (A) each payroll period.

☐ (B) each monthly period.

☐ (C) each quarterly period.

☐ (D) each ____ period [Insert any frequency not listed above and more frequently than annual].

☐ (E) the Plan Year.

(ii) True-up:

Note: This section should be completed if option (v) above is not selected.

☐ (A) a True-Up (as defined in Section 1.105) shall apply.

☐ (B) a True-Up (as defined in Section 1.105) shall not apply.

☐ (b) Enhanced QACA Contribution

The Employer will make QACA Matching Contributions to the Account of each Eligible Participant in an amount equal to (must be at least as generous as the Basic QACA Matching Contribution):

___% of the first ___% of the Eligible Participant's Plan Compensation contributed as Pre-Tax Contributions or Roth Contributions, as applicable, ___% of the next ___% of the Eligible Participant's Plan Compensation contributed as Pre-Tax Contributions or Roth Contributions, as applicable, and ___% of the next ___% of the Eligible Participant's Plan Compensation contributed as Pre-Tax Contributions or Roth Contributions.

Note: The blanks in (b) above must be completed so that, at any rate of Elective Deferral Contributions, the Matching Contribution is at least equal to the contribution that would otherwise be made under (1) above (the Basic Safe Harbor Matching Contribution). Additionally, the rate of match cannot increase as Elective Deferral Contributions increase. Finally, if Matching Contributions are made with respect to Elective Deferral Contributions that exceed 6% of Eligible Participants' Plan Compensation, the Plan will not meet the requirements for the ACP Test Safe Harbor provisions and an ACP Test would have to be performed.

(i) Calculation Period: The QACA Matching Contribution shall be calculated (select one):

☐ (A) each payroll period.

☐ (B) each monthly period.

☐ (C) each quarterly period.

☐ (D) each ___ period [Insert any frequency not listed above and more frequently than annual].

☐ (E) the Plan Year.

(ii) True-up:

Note: This section should be completed if option (v) above is not selected.

☐ (A) a True-Up (as defined in Section 1.105) shall apply.

☐ (B) a True-Up (as defined in Section 1.105) shall not apply.

☐ (2) QACA Nonelective Contribution

☐ (a) The Employer may make a QACA Nonelective Contribution to the Account of each Eligible Participant in an amount equal to ___% (must be at least 3%) of the Eligible Participant's Plan Compensation for the Plan Year.

☐ (b) The Employer will make a QACA Nonelective Contribution to the Account of each Eligible Participant in an amount equal to ___% (must be at least 3%) of the Eligible Participant's Plan Compensation for the Plan Year.

E. ☐ If checked, the QACA Safe Harbor Contributions will be made to the following Defined Contribution Plan of the Employer: _____

F. Permissible Unwind Withdrawals:

☐ (1) Apply.

☑ (2) Do not apply.

☐ (C) ___% of the Taxable Wage Base (not to exceed 100%).

☐ (iii) each quarterly period.

The Safe Harbor Contribution eligibility will be allocated to (select one):

ARTICLE X. Vesting

A. Employer Contribution Accounts

The Safe Harbor Method CODA provisions of Section 3.16 of the Base Plan Document shall:

(1) A Participant shall have a vested percentage in his or her Matching Contribution and Profit Sharing Contribution Account(s), if applicable, in accordance with the following schedule (select one for each column as applicable):

Matching Contributions	Profit Sharing Harbor Contributions	QACA Safe Harbor Contributions		
☐	☐	☐	(a)	100% vesting immediately upon participation.
☐			(b)	100% after ___ (not more than 3) years of Vesting Service.
	☐		(c)	100% after ___ (not more than 3) years of Vesting Service.
		☐	(d)	100% after ___ (not more than 2) years of Vesting Service.
☑	☑	☐	(e)	Graded Vesting Schedule:
0%	0%	___%		immediately upon participation;
33%	33%	___%		after 1 year of Vesting Service;
67%	67%	100%		after 2 years of Vesting Service;
100%	100%			after 3 years of Vesting Service;
100%	100%			after 4 years of Vesting Service;
100%	100%			after 5 years of Vesting Service;
100%	100%			after 6 years of Vesting Service;

Note: The vesting schedule that applies to Prevailing Wage Contributions is described on Appendix A.

(2) Early Retirement Vesting

Upon attainment of Early Retirement Age (if selected in Article I D.(2)), a Participant (select one):

☑ (a) shall
☐ (b) shall not

become 100% vested solely due to attainment of Early Retirement Age.

B. Allocation of Forfeitures

Forfeitures, if any, shall be (select one from each applicable column):

Matching Contributions	Profit Sharing Harbor Contributions	QACA Safe Harbor Contributions		
☐	☐	☐	(1)	first, used to reduce Employer contributions; second, any remaining forfeitures shall be used to offset the Plan's administrative costs; and third, any remaining forfeitures shall be allocated to Participants.
☑	☑	☐	(2)	first, used to offset the Plan's administrative costs; second, any remaining forfeitures shall be used to reduce Employer contributions; and third, any remaining forfeitures shall be allocated to Participants.
☐	☐	☐	(3)	allocated to Participants in accordance with the applicable formula elected by the Employer.

C. Vesting Service

For purposes of determining Years of Service for Vesting Service (select (1) or (2) and/or (3)):

☑ (1) All Years of Service shall be included.

☐ (2) Years of Service before the Participant attained age 18 shall be excluded.

☐ (3) Service with the Employer prior to the effective date of the Plan shall be excluded.

D. EGTRRA Vesting for Matching Contributions

1. Applicability

An amendment to change the vesting schedule for Matching Contributions under EGTRRA (select one):

☐ (a) Applies.

☐ (b) Does Not Apply.

2. Vesting Schedule for Matching Contributions

☐ (a) for Active Participants as of the first day of the 2002 Plan Year the Vesting Schedule selected in Article X (select one):

☐ (i) applied to Matching Contributions allocated for Plan Years beginning after December 31, 2001.

☐ (ii) applied to all Matching Contributions, including Matching Contributions accrued prior to the Plan Year beginning after December 31, 2001.

☐ (b) for a Participant who does not have an Hour of Service in a Plan Year beginning after 2001, (select one):

☐ (i) shall not apply to Matching Contributions allocated or accrued in Plan Years beginning before the first day of the Plan Year beginning in 2002.

☐ (ii) shall apply to all Matching Contributions, including Matching Contributions allocated or accrued in Plan Years beginning before the first day of the Plan Year beginning in 2002.

E. PPA Vesting for Profit Sharing Contributions and Money Purchase Contributions

An amendment to change the vesting schedule for Profit Sharing Contributions under PPA (select one):

1. Applicability

An amendment to change the vesting schedule for Matching Contributions under EGTRRA (select one):

☐ (a) applies, effective for plan years beginning on or after January 1, 2007, with respect to Profit Sharing Contributions as indicated below.

☑ (b) Is not required.

2. Old Money

Participants who do not complete an Hour of Service in a Plan Year beginning after December 31, 2006 shall be subject to the vesting schedule in effect on the day they terminated. For active employees who complete an Hour of Service beginning after December 31, 2006 (select one):

☐ (a) Profit Sharing Contributions accrued prior to the first day of the first plan year beginning after December 31, 2006 ("old money") shall be subject to the old vesting schedule.

☐ (b) Profit Sharing Contributions accrued prior to the first day of the first plan year beginning after December 31, 2006

("old money") shall be subject to the new vesting schedule.

3. Money Purchase Plan Merger or Amendment

The vesting schedule for the portion of a Participant's Account that is attributable to the amount transferred from a money purchase pension plan (the "Transferor Plan") to this Plan (select one):

☐ (a) Applies and (select one):

☐ (i) follows the Plan's Profit Sharing vesting schedule, as specified in Article X.A above.

☐ (ii) remains under the vesting schedule in effect prior to the merger, as specified in Appendix D. I. A.

ARTICLE XI. Withdrawals, Distributions and Loans

A. In-Service Withdrawals

In-Service Withdrawals are (select one):

☑ (1) permitted and may be made from any of the Participant's vested Accounts, at any time upon or after the occurrence of the following events (select one):

☑ (a) a Participant's attainment of age 59 1/2 (no lower than 59½).

☐ (b) January 1 of the calendar year in which the Participant attains age 70½.

☐ (2) not permitted (subject to Section 5.7.3 of the Base Plan Document).

B. Hardship Distributions

Hardship Distributions are (select one):

☑ (a) permitted and shall be made from the vested portion of a Participant's Accounts (other than his or her Qualified Nonelective Contributions Account, Qualified Matching Contributions Account, QVEC Account, earnings accrued after December 31, 1988 on the Participant's Elective Deferral Contributions, Money Purchase Contributions, Safe Harbor Matching and Nonelective Contributions under Section 3.14, or QACA Safe Harbor Matching and Nonelective Contributions under Section 3.16 of the Base Plan Document, as provided in Section 5.9.1 of the Base Plan Document.)

☐ (b) not permitted.

C. Cash-Out of Small Amounts

(1) Value of Account Balance to be Cashed-Out (select one):

☑ (a) If the value of the Participant's nonforfeitable Account Balance as so determined is $5000 (not to exceed $5,000) or less, the Plan shall distribute the Participant's entire nonforfeitable Account Balance.

☐ (b) The Plan shall not distribute the Participant's nonforfeitable Account Balance until such time as the Participant requests a distribution.

(2) Rollovers Disregarded in Involuntary Cash-outs: For purposes of Section 5.6.1 of the Base Plan Document, the value of a Participant's nonforfeitable Account Balance shall (select one):

☑ (a) include

☐ (b) exclude

the portion of the Account Balance that is attributable to Rollover Contributions (and earnings allocable thereto) within the meaning of Code Sections 402(c), 403(a)(4), 403(b)(8), 408(d)(3)(A)(ii), and 457(e)(16).

D. Forms of Distributions

(1) In addition to the distribution form in Section 6.1.1 and 6.1.2 of the Base Plan Document (select one):

☑ (a) installments are offered as an optional form of benefit.

☐ (b) installments are not offered as an optional form of benefit.

(2) Distributions shall be made (select one):

☐ (a) in cash.

☑ (b) in cash or in-kind.

E. Loans

Non-Profit Sharing Contributions	Profit Sharing Contributions		
☑	☑	(1)	permitted.
☐	☐	(2)	not permitted.

ARTICLE XII. Trust

A. Group Trust

☐ If this item is checked, the Employer elects to establish a Group Trust consisting of such Plan assets as shall from time to time be transferred to the Trustee pursuant to Article X of the Base Plan Document. The Trust Fund shall be a Group Trust consisting of assets of this Plan plus assets of the following plans of the Primary Employer or of an Affiliate:

_____
_____
_____
_____

ARTICLE XIII. Miscellaneous

A. Identification of Sponsor

The address and telephone number of the Sponsor's authorized representative is PO Box 1510, Pennington, New Jersey 08534-1510; 800-434-6945. This authorized representative can answer inquiries regarding the adoption of the Plan, the intended meaning of any Plan provisions, and the effect of the opinion letter.
The Sponsor will inform the Primary Employer of any amendments made to the Plan or the discontinuance or abandonment of the Plan. In order to receive notification, the Primary Employer hereby agrees to promptly notify the Sponsor at the address indicated above of any change in company contact, business address, or intent to terminate use of the Merrill Lynch Prototype Plan.

B. Plan Registration

(1) Initial Registration

This Plan must be registered with the Sponsor, Merrill Lynch, Pierce, Fenner & Smith Incorporated, in order to be considered a Prototype Plan by the Sponsor. Registration is required so that the Sponsor is able to provide the Administrator with documents, forms and announcements relating to the administration of the Plan and with Plan amendments and other documents, all of which relate to administering the Plan in accordance with applicable law and maintaining compliance of the Plan with the law.

The Primary Employer and all participating Employers must sign and date the Adoption Agreement. Upon receipt and acceptance by Merrill Lynch, Pierce, Fenner & Smith Incorporated of the Adoption Agreement, the Plan will be registered as a Prototype Plan of Merrill Lynch, Pierce, Fenner & Smith Incorporated. An authorized representative will countersign the Adoption Agreement and a copy of the countersigned Adoption Agreement will be returned to the Primary Employer. Countersignature of the Adoption Agreement acknowledges receipt of the Adoption Agreement by Merrill Lynch, Pierce, Fenner & Smith Incorporated, but does not represent that the Sponsor has reviewed or assumes responsibility for the provisions selected within the Adoption Agreement. Merrill Lynch, Pierce, Fenner & Smith Incorporated reserves the right to reject any Adoption Agreement.

(2) Registration Renewal

Annual registration renewal is required in order for the Primary Employer to continue to receive any and all necessary updating documents. The Sponsor reserves the right to charge a registration renewal fee and change such fee from time to time. The Sponsor will notify the Primary Employer of any registration renewal fee and of any change to such registration renewal fee.

C. Prototype Replacement Plan

This Adoption Agreement is a replacement prototype plan for (1) Merrill Lynch Prototype Defined Contribution Plan - Non-Standardized 401(k) Profit Sharing Plan Adoption Agreement # 03-004.

D. Reliance

Each Employer may rely on an opinion letter issued by the Internal Revenue Service as evidence that the Plan is qualified under Code §401 only to the extent provided in Rev. Proc. 2011-49 (as modified by Announcement, 2011-82).

Each Employer may not rely on the opinion letter in certain other circumstances or with respect to certain qualification requirements, which are specified in the opinion letter issued with respect to the Plan and in Rev. Proc. 2011-49 or subsequent IRS guidance.

In order to have reliance in such circumstances or with respect to such qualification requirements, application for a determination letter must be made to Employee Plans Determinations of the Internal Revenue Service.

E. Plan Document

This Adoption Agreement may only be used in conjunction with the Merrill Lynch Prototype Defined Contribution Plan and Trust Base Plan Document #03.

F. Proper Completion of Adoption Agreement

Failure to properly fill out this Adoption Agreement may result in the failure of the Plan to qualify under Internal Revenue Code Section 401(a). Each participating Employer and its independent legal and tax advisors are responsible for the adoption and qualification of this Plan and any related tax consequences.

PRIMARY EMPLOYER'S SIGNATURE

The undersigned hereby adopts the Plan and Trust.

Name of Primary Employer: AECOM

/s/ Bernard C. Knobbe
Authorized Signature

Bernard C. Knobbe
Print Name

VP, Global Benefits
Title

Dated:____, 20____

PARTICIPATING EMPLOYER(S) SIGNATURE(S)

The undersigned hereby adopts the Plan and Trust.

Name of Affiliate/Employer

1. The Hunt Corporation — Authorized Signature: /s/ Bernard C. Knobbe

Print Name: Bernard C. Knobbe

		Title:	VP, Global Benefits
		Date:	12-8-15
2.	Hunt Construction Group, Inc.	Authorized Signature:	/s/ Bernard C. Knobbe
		Print Name:	Bernard C. Knobbe
		Title:	VP, Global Benefits
		Date:	12-8-15
3.		Authorized Signature:	
		Print Name:	
		Title:	
		Date:	
4.		Authorized Signature: Print Name:	

		Title:	
		Date:	
5.		Authorized Signature:	
		Print Name:	
		Title:	
		Date:	
6.		Authorized Signature:	
		Print Name:	
		Title:	
		Date:	
7.		Authorized Signature:	
		Print Name:	
		Title:	
		Date:	
8.		Authorized Signature:	
		Print Name:	
		Title:	
		Date:	

The Plan may only be adopted or restated by a duly authorized person on behalf of the Primary Employer and as permitted by the Primary Employer. By adopting this Plan, each participating Employer delegates to the Primary Employer the authority to amend the Plan.

TO BE COMPLETED BY MERRILL LYNCH:

Sponsor Acknowledgment:

Subject to the terms and conditions of the Prototype Plan and this Adoption Agreement, Merrill Lynch, Pierce, Fenner & Smith Incorporated as the Prototype Sponsor acknowledges receipt of this Adoption Agreement.

Authorized Signature: _____

BANK OF AMERICA, N.A. (BANA) AS TRUSTEE

To be completed by BANA:

Acceptance By Trustee:

The undersigned hereby accept all of the terms, conditions, and obligations of appointment as Trustee under the Plan, Trust and this Adoption Agreement. If the Primary Employer has selected a Group Trust in this Adoption Agreement, the undersigned Trustee(s) shall be the Trustee(s) of the Group Trust.

SEAL

BANK OF AMERICA, N.A. (BANA)

By: _____

_____

Dated:____, 20____

THIS APPENDIX IS NOT APPLICABLE

APPENDIX A: PREVAILING WAGE CONTRACTS

Appendix to the Hunt Corporation Retirement Savings Plan pursuant to Section 3.13 of the Base Plan Document #03;

I. Eligible Employees

The Employer will make Prevailing Wage Contributions on behalf of: ___ (Enter all applicable provisions for participation in this Prevailing Wage feature.)

II. Prevailing Wage Contributions and Allocation

The amount of the Prevailing Wage Contribution according to the applicable law and contract described herein shall be: ___ (subject to the limits in Code Sections 415 and 404 and the Employer's obligation to make contributions under the Davis-Bacon Act or similar legislation).

III. Vesting

☐ (A) 100% vesting immediately upon Participation in the Prevailing Wage.

☐ (B) Vesting schedule

☐ (1) 100% after __ years of Vesting Service (no more than 3 years).

☐ (2) graded vesting schedule:

___% immediately upon participation;

___% after 1 year of Vesting Service;

___% after 2 years of Vesting Service;

___% after 3 years of Vesting Service;

___% after 4 years of Vesting Service;

___% after 5 years of Vesting Service;

100% after 6 years of Vesting Service.

Note: III.(B)(1) and (2) may only be completed using years or percentages, as applicable, that are compliant with Code Section 411 at all relevant times.

THIS APPENDIX IS NOT APPLICABLE

APPENDIX B: COLLECTIVELY BARGAINED EMPLOYEES

Appendix to the Hunt Corporation Retirement Savings Plan pursuant to Section 3.1.11 of the Base Plan Document #03;

Notwithstanding any provision of the Plan to the contrary, for contributions made under the Plan on behalf of Employees covered by a collective bargaining agreement where Plan benefits were the subject of good faith bargaining, the provisions of the Plan as otherwise reflected in the Base Plan Document and the Adoption Agreement shall apply to all such Employees, unless otherwise specified below.

THIS APPENDIX IS NOT APPLICABLE

APPENDIX C: PARTICIPATING EMPLOYERS

Participating Employers of the
Hunt Corporation Retirement Savings Plan

List participating Employers here.

THIS APPENDIX IS NOT APPLICABLE

APPENDIX D: MONEY PURCHASE PENSION PLAN MERGER OR AMENDMENT APPENDIX TO THE Hunt Corporation Retirement Savings Plan

The provisions of this Appendix D shall apply to the portion of a Participant's Account that is attributable to the amount transferred from a money purchase pension plan (the "Transferor Plan") as a result of an amendment of the Transferor Plan and merger of the Transferor Plan with this Plan. Furthermore, as a result of such merger, no further money purchase pension plan contributions shall be made. All amounts attributable to the Transferor Plan (including earnings and losses thereon) shall be separately accounted for under this Plan and subject to the further provisions of this Appendix D.

I. Vesting/Retirement

A. Vesting

A Participant shall have a vested percentage in his or her Account attributable to amounts transferred from the Transferor Plan, if applicable, in accordance with the following (select one):

☐ (1) 100% vesting immediately upon the effective date of the merger of the Transferor Plan with this Plan.

☐ (2) the Transferor Plan's vesting schedule, which, immediately prior to the effective date of the merger, was as follows:

☐ (a) 100% after ___ years of Vesting Service (maximum of 5 years).

☐ (b) graded vesting schedule:

___% immediately upon participation;

___% after 1 year of Vesting Service;

___% after 2 years of Vesting Service;

___% after 3 years of Vesting Service;

___% after 4 years of Vesting Service;

___% after 5 years of Vesting Service;

___% after 6 years of Vesting Service;

100% after 7 years of Vesting Service.

Note: I.A.(2)(a) and (b) may only be completed using years or percentages, as applicable, that are compliant with Code Section 411 at all relevant times. The 7-year vesting schedule is only permissible for contributions made to the plan for plan years beginning before January 1, 2007.

☐ (3) the Plan's Profit Sharing Contribution vesting schedule, as specified in Article X of the Adoption Agreement.

☐ (4) the Plan's Matching Contribution vesting schedule, as specified in Article X of the Adoption Agreement.

Note: If the vesting schedule applicable to the amounts attributable to the Transferor Plan is amended due to completion of this Section I., the provisions of Section 11.1.4 of the Base Plan Document shall apply.

B. Early Retirement Age

(1) Early Retirement Age for assets transferred from the Money Purchase Plan (select one):

☐ (a) shall be subject to the provisions under Article I D of this Adoption Agreement (may be no less generous than Early Retirement Age under the Money Purchase Plan).

☐ (b) shall be subject to the Early Retirement Age provisions of the Money Purchase Plan, described in option (2) below.

☐ (c) shall not be permitted (may be selected only if the Money Purchase Plan did not have an Early Retirement Age).

(2) If Early Retirement was permitted under the Money Purchase Plan, Early Retirement Age meant (select the option that describes the definition of Early Retirement Age under the Money Purchase Plan, if applicable):

☐ (a) attained age ____.

☐ (b) attained age __ and completed __Years of Service.

☐ (c) attained age __ and completed __ Years of Service as a Participant.

☐ (d) other: _____ (insert provision from prior plan).

(3) Upon attainment of Early Retirement Age, a Participant (select one, if applicable):

☐ (a) shall

☐ (b) shall not

become 100% vested solely due to attainment of Early Retirement Age.

C. Normal Retirement Age

(1) Normal Retirement Age for assets transferred from the Money Purchase Plan (select one):

☐ (a) shall be subject to the provisions under Article I J of this Adoption Agreement (may be no less generous than the Normal Retirement Age under the Money Purchase Plan).

☐ (b) shall be subject to the Normal Retirement Age provisions of the Money Purchase Plan.

(2) Normal Retirement Age under the Money Purchase Plan was (select one, if applicable):

☐ (a) attainment of age __(not less than age 55 and not more than 65).

☐ (b) attainment of age __ (not less than age 55 and not more than 65) by the Participant or if later, the __ anniversary (not more than the 5th) of the earlier of the first day on which the Eligible Employee performed an Hour of Service or the first day of the Plan Year in which the Eligible Employee became a Participant.

☐ (c) attainment of age __ (not less than age 55 and not more than 65) by the Participant or the __ anniversary (not more than the 5th) of the first day of the Plan Year in which the Eligible Employee became a Participant, whichever is later.

Note: The Normal Retirement Age must meet the requirements of Treasury Regulation Section 1.401(a)-1(b)(2), which is deemed satisfied if you enter age 62 or higher.

II. Forfeitures

Any forfeitures attributable to the Transferor Plan after the effective date of the merger ("Transferor Plan forfeitures") shall be (select one):

☐ A. first, used to reduce Employer contributions; second, any remaining forfeitures shall be used to offset the Employer's Plan administrative costs; and third, any remaining forfeitures shall be allocated to Participants.

☐ B. first, used to offset the Employer's Plan administrative costs; second, any remaining forfeitures shall be used to reduce Employer contributions; and third, any remaining forfeitures shall be allocated to Participants.

☐ C. allocated to Participants in accordance with the applicable formula elected by the Employer.

III. Election of Optional Forms/Application of Joint and Survivor Annuity Options

The amount of a Participant's Account attributable to the Transferor Plan shall be subject to the provisions of Section 6.1.1 of the Base Plan Document and this Plan shall be treated as a transferee plan (and not as a Non-QJSA Profit Sharing Plan) solely with respect to that portion of the Participant's Account for purposes of Code Sections 401(a)(11) and 417 and the regulations thereunder.

IV. Distribution Options

A. In-Service Withdrawals

In-Service Withdrawals are (select one):

☐ (1) permitted and may be made from the Participant's vested Account upon Normal Retirement Age.

☐ (2) are not permitted (subject to Section 5.7.3 of the Base Plan Document).

B. To the extent any optional form of benefit was available under the Transferor Plan and is protected by Code Section 411(d)(6), and the regulations issued thereunder, such optional form of benefit shall be available with respect to the portion of the Participant's Account attributable to the amount from the Transferor Plan as provided in the Addendum to this Adoption Agreement.

V. Loans

A. The portion of a Participant's Account attributable to the amount from the Transferor Plan (select one):

☐ (1) shall be available for Plan loans in accordance with Section 5.8 of the Base Plan Document.

☐ (2) shall not be available for Plan loans.

Note: To the extent the portion of a Participant's Account from the Transferor Plan is available for a loan under Base Plan Document Section 5.8, such amount shall be subject to the Spousal consent requirements of Base Plan Document Section 5.8.2(C).

SAMPLE EMPLOYER'S RESOLUTION OF PLAN RESTATEMENT FOR "PPA"

WHEREAS, the Employer did establish a Non-Standard 401(k) Profit Sharing Plan for its employees known as the Hunt Corporation Retirement Savings Plan (the "Plan") effective 7/1/1998 and,

NOW THEREFORE, BE IT RESOLVED, that the Plan be and it is hereby amended and restated in its entirety, effective 1/1/2016, in order to comply with current plan qualification requirements under amendments to the Internal Revenue Code of 1986, and any amendments thereto, and under any rulings or regulations adopted by the Department of Labor and/or the Department of the Treasury.

FURTHER RESOLVED, that BANK OF AMERICA, N.A. (BANA) is hereby authorized, directed and designated as trustee under said agreement to administer the trust and the funds entrusted to it under said agreement for such plan; and

FURTHER RESOLVED, that the proper officers of the Employer are hereby authorized and directed in the name of and on behalf of the Corporation, to execute and deliver such amendment, and to execute any documents which may be otherwise deemed necessary and proper in order to implement the foregoing resolutions.

Date: _____

_____
Signature

_____
Title