

**AMENDMENT TO THE
[NAME OF PLAN DOCUMENT]**

Background

1. The Board of Trustees of the [PLAN NAME] (the “Board”) has applied to the Pension Benefit Guaranty Corporation (“PBGC”) under section 4262 of the Employment Retirement Income Security Act of 1974, as amended (“ERISA”), and 29 C.F.R. § 4262 for special financial assistance for the [PLAN NAME] (the “Plan”).
2. 29 C.F.R. § 4262.6(e)(1) requires that the plan sponsor of a plan applying for special financial assistance amend the written instrument governing the plan to require that the plan be administered in accordance with the restrictions and conditions specified in section 4262 of ERISA and 29 C.F.R. part 4262 and that the amendment be contingent upon approval by PBGC of the plan’s application for special financial assistance.
3. Under [REFERENCE TO APPROPRIATE PROVISION] of the [NAME AND DATE OF CURRENT PLAN DOCUMENT] (the “Plan Document”), the Board has the power to amend the Plan Document.
4. [INCLUDE ONLY IF FEWER THAN ALL TRUSTEES HAVE EXECUTED THE AMENDMENT] Section [REFERENCE TO APPROPRIATE PROVISION(S)] of the [NAME AND DATE OF PLAN’S CURRENT TRUST DOCUMENT OR OTHER GOVERNING DOCUMENT], as amended, authorizes [DESCRIBE HOW TRUST DOCUMENT OR OTHER GOVERNING DOCUMENT AUTHORIZES THE SIGNERS TO AMEND THE PLAN DOCUMENT ON BEHALF OF ENTIRE BOARD.]

[NOTE – If fewer than all trustees have executed the amendment, the board of trustees must have delegated to those trustees the specific authority to amend the plan document in accordance with § 4262.6(e)(1). A resolution authorizing a subset of trustees to act on behalf of the board that does not delegate to those trustees the specific authority to amend the plan document in accordance with § 4262.6(e)(1) will be considered insufficient. For example, a resolution delegating the authority to “sign any document required for the SFA application” will be considered insufficient.]

Amendment

The Plan Document is amended by adding a new [ARTICLE/SECTION #] to read as follows:

“Beginning with the SFA measurement date selected by the Plan in the Plan’s application for special financial assistance, notwithstanding anything to the contrary in this or any other document governing the Plan, the plan shall be administered in accordance with the restrictions and conditions specified in section 4262 of ERISA and 29 CFR part 4262. This amendment is contingent upon approval by PBGC of the Plan’s application for special financial assistance.”

[INSERT ONE SIGNATURE BLOCK FOR EACH TRUSTEE, EACH WITH A PRINTED NAME AND TITLE:]

[PRINTED NAME]
[TITLE]

[PRINTED NAME]
[TITLE]

[PRINTED NAME]
[TITLE]

[PRINTED NAME]
[TITLE]

Date: *[DATE OF EXECUTION]*