

I.B.E.W. LOCAL 540 PENSION PLAN

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SUMMARY OF MATERIAL MODIFICATIONS FOR THE SUMMARY PLAN DESCRIPTION OF THE I.B.E.W. LOCAL 540 PENSION PLAN

The Trustees have made some changes to the Plan that will affect various provisions of your Summary Plan Description. This "Summary of Material Modifications" explains these changes and should be kept with your Summary Plan Description.

- Effective July 19, 2007, Wes Schaub, 501 Applegrove Rd. NW, N. Canton, Ohio 44720, was appointed as a Management Trustee to the IBEW Local 540 Pension Fund replacing Fritz Spring.
- Effective September 14, 2007, Barbara Zwick, 519 Fourth Street NW, Canton, Ohio 44703, was appointed as a Management Trustee to the IBEW Local 540 Pension Fund replacing William Henne.
- Effective November 1, 2007, the Trustees consistent with the Pension Protection Act of 2006 have included a Joint and 75% Survivor Benefit as an optional benefit for those married participants who retire on or after November 1, 2007. The procedures and requirements that appear on Pages 15-16 of the Summary Plan Description dated July 1, 2005, apply equally to the Joint and the 75% Survivor Benefit.

Please keep this information with your Summary Plan Description. Also, if you have any questions regarding these changes, please contact the Fund Office.

BOARD OF TRUSTEES
I.B.E.W. Local No. 540 Pension Plan

