

**AMENDMENT NO. ONE  
TO THE  
LITTLETON PUBLIC SCHOOLS 457(b) DEFERRED COMPENSATION PLAN  
(Amended and Restated Effective July 1, 2012)**

WHEREAS, Arapahoe County School District No. 6 dba Littleton Public Schools (the "Institution") maintains the Littleton Public Schools 457(b) Deferred Compensation Plan (the "Plan") for the benefit of eligible employees; and

WHEREAS, Section 8.1 of the Plan reserves to the Institution the right to amend the Plan;

NOW THEREFORE, the Plan is hereby amended effective July 29, 2013, except as otherwise provided, in the following respects:

1. Article I, Section 1.2 of the Plan is amended in its entirety to read as follows:

"1.2 *Alternate Payee* means a spouse, former spouse, child, other dependent of a Participant, or civil union partner or former civil union partner of a Participant under the Colorado Civil Union Act who is recognized by a domestic relations order as having a right to receive all, or a portion of, the Participant's Account."

2. Article IX, Section 9.3 of the Plan is amended in its entirety to read as follows:

"9.3 *Assignments.*

- (a) No benefit or interest available hereunder will be subject to assignment or alienation, either voluntarily or involuntarily, other than as permitted under Code Section 457. Notwithstanding any provision in the Plan to the contrary, the Plan Administrator may, in conformity with applicable law, approve payments, which shall not commence until the payments commence to the Participant or Beneficiary, unless the payments are for an alternate payee who meets the definition of alternate payee under Code Section 414(p)(8) and are made pursuant to a domestic relations order treated as made pursuant to a qualified domestic relations order under Code Section 414(p)(11), that are: (1) for writs of garnishment that are the result of a judgment taken for arrearages for child support or child support debt; (2) to an 'alternate payee' pursuant to a domestic relations order in accordance with Colorado Revised Statutes Section 14-10-113(6); (3) treated as made pursuant to a qualified domestic relations order if made pursuant to a domestic relations order under Code Section 414(p)(11); or (4) otherwise required under applicable law.

- (b) All rights and benefits, including elections, provided to a Participant in this Plan shall be subject to the rights afforded to any alternate payee under Code Section 414(p)(8) under a qualified domestic relations order pursuant to Code Section 414(p). Furthermore, a distribution to an alternate payee under Code Section 414(p)(8) shall be permitted if such distribution is made pursuant to a domestic relations order treated as made pursuant to a qualified domestic relations order under Code Section 414(p)(11), even if the affected Participant has not separated from service and has not reached the earliest retirement age under the Plan.

The Plan Administrator shall establish reasonable procedures for:

- (1) determining the status of any such order,
- (2) administering any such order, and
- (3) effectuating distribution pursuant to the domestic relations order.”

The Institution has caused this Amendment No. One to be executed this 26<sup>th</sup> day of July, 2013.

INSTITUTION:

Arapahoe County School District No. 6  
dba Littleton Public Schools

By: Janet Walworth  
Janet Walworth,  
Risk Manager/Human Resources Specialist