

**AMENDMENT NO. FOUR  
TO THE  
LITTLETON PUBLIC SCHOOLS 457(b) DEFERRED COMPENSATION PLAN  
(As 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 for distributions after December 18, 2015, except as otherwise provided, in the following respects:

1. Article IV, Section 4.5(b)(1) of the Plan is amended in its entirety to read as follows:

“(1) ‘Direct Rollover’ means a payment by the Plan to an Eligible Retirement Plan specified by the Distributee. In the case of a nonspouse designated beneficiary, pursuant to Code Section 402(c)(11), any portion of a payment made may be made as a direct rollover only to an individual retirement account or annuity (other than an endowment contract) described in Code Section 408(a) or (b) (‘IRA’) (including, effective for distributions after December 18, 2015, a SIMPLE IRA but only if such contribution occurs after the 2-year period described in Code Section 72(t)(6) and is made in accordance with the Protecting Americans from Tax Hikes Act of 2015) or to a Roth individual retirement account or annuity under Code Section 408A (‘Roth IRA’), established on behalf of the nonspouse designated beneficiary for the purpose of receiving the distribution. Also, in this case, the determination of any required minimum distribution under Code Section 401(a)(9) that is ineligible for rollover shall be made in accordance with Notice 2007-7, Q&A 17 and 18, 2007-5 I.R.B. 395 as clarified by the Special Edition dated February 13, 2007, of Employee Plans News of the Internal Revenue Service Tax Exempt and Government Entity Division. The required minimum distribution rules of Code Section 401(a)(9)(B) (other than clause iv thereof) apply to the transferee IRA.”

2. Article IV, Section 4.5(b)(3) of the Plan is amended to add the following to the end thereof:

“Effective for distributions after December 18, 2015, an Eligible Retirement Plan includes a SIMPLE IRA in accordance with Code Section 408(p)(1)(B) for purposes of a rollover contribution to such SIMPLE IRA, but only if such rollover contribution is made after December 18, 2015, and only if such rollover contribution occurs after the 2-year period described in Code Section 72(t)(6).”

The Institution has caused this Amendment No. Four to be executed this 19 day of December, 2016.

EMPLOYER:

Arapahoe County School District No. 6  
dba Littleton Public Schools

By: Michael D. Jones  
Michael D. Jones,  
Assistant Superintendent of Human Resources