

**AMENDMENT NUMBER TWO
TO THE
SOUTHERN NEVADA CULINARY AND BARTENDERS
PENSION PLAN
(Restated Effective December 31, 2001)**

The Board of Trustees of the Southern Nevada Culinary and Bartenders Pension Plan (the "Trustees") previously submitted an application for determination to the Internal Revenue Service (the "IRS") with respect to the tax-qualified status of the Southern Nevada Culinary and Bartenders Pension Plan (the "Plan"), as that Plan has been amended and restated to comply with the collection of statutory and regulatory modifications commonly known as "GUST."

As a result of the submission referenced in the preceding paragraph, the IRS has requested that certain amendments to the Plan be made in order for the Plan, as written, to remain tax-qualified pursuant to Section 401(a) and its trust tax-exempt pursuant to Section 501(a) of the Internal Revenue Code of 1986, as amended (the "Code").

The Trustees desire that the Plan remain a tax-qualified plan and that the trust remain a tax-exempt trust.

Therefore, the **Southern Nevada Culinary and Bartenders Pension Plan** is amended effective December 31, 2001, except as expressly indicated otherwise, as follows:

I. Section 4.06 of the Plan is hereby amended as follows:

(a) The parenthetical at the end of the Section is amended to read:

"(The provisions in the preceding paragraph were amended by Amendment Number Two effective January 1, 1989.)"

(b) The following paragraph is added immediately following the end of the parenthetical as a new paragraph to read in its entirety as follows:

"For limitation years (which shall be the same as the Plan Year) beginning on and after January 1, 2001, for purposes of applying the limitations under Section 415 of the Internal Revenue Code of 1986, as amended (the "Code"), compensation paid or made available during such limitation years shall include elective amounts that are not included in the gross income of the Employee by reason of Code Section 132(f)(4)."

II. Section 11.03 is amended by adding "(or partial termination)" immediately following the word "termination."

III. Article XV is amended by adding new Section 15.08 to read as follows:

"Effective for Plan Years beginning on and after January 1, 1994, the amount of an Employee's annual compensation from any Employer that may be taken into account in any Plan Year shall not exceed \$150,000, as that amount may be adjusted from time to time by the Secretary of Treasury pursuant to Code Section 401(a)(17)(b). For purposes of determining compensation before January 1, 1997, the family unit of a Participant who is either (i) a 5% owner (as defined in Code Section 414(q) and regulations promulgated thereunder) or (ii) both a highly compensated employee (as defined in Code Section 414(q) and regulations promulgated thereunder) and one of the ten most highly compensated employees of an Employer will be treated as a single employee deemed to have a single compensation amount. The annual limit on compensation shall be allocated among the members of the family unit in proportion to each individual's annual compensation from any Employer prior to the application of this section. For this purpose, a family unit is the employee who is a 5% owner or one of the ten most highly compensated employees, the employee's spouse, and the employee's lineal descendants who have not attained age 19 before the close of the applicable Plan Year."