

**Amendment No. 1**  
**To the**  
**Memorial Healthcare System 457(b) Plan**

I. Section 2.6, Compensation, shall be amended in its entirety as follows:

“Compensation shall mean, with respect to a taxable year, the Participant’s compensation as defined in Code Section 415(c)(3), for services performed for the Employer. The amount of Compensation shall be determined without regard to any community property laws.

II. Section 2.23, Related Employer, shall be amended in its entirety as follows:

“A corporation which is a member of a controlled group of corporations (within the meaning of Code Sections 1563(a)(1), (a)(2) and (a)(3)) of which the Employer is also a member. Related Employer shall also mean any other trade or business, whether or not incorporated, which is under common control, within the meaning of Code Section 414(c), with the Employer and/or all members of an affiliated service group within the meaning of Code Section 414(m). Related Employer includes each entity of which at least 80% of the directors, trustees or other individual members of the entity’s governing body are either representatives of or directly or indirectly controlled by the Employer.”

III. Section 4.3, Limitation on Deferrals, shall be amended to delete the last sentence from the last paragraph and to insert the following paragraph after the fourth paragraph thereof:

“A Participant who contributes to another 457(b) plan of an unrelated employer and this Plan during the same Plan Year and defers amounts in excess of the individual limitation under Section 1.457-5 of the Income Tax Regulations may assign to this Plan any or all of such excess. A Participant assigns excess deferrals to this Plan by notifying the Plan Administrator in writing that excess amounts were deferred under the Plan and including the amount of excess deferrals in the written notification. Notification must be made on or before March 1 of the year following the Plan Year in which the excess deferrals are made.”

IV. Section 5.4, Rollover of Distributions, shall be amended to add the phrase “a Roth IRA described in Code Section 408A” to the list of eligible retirement plans described in the third paragraph.

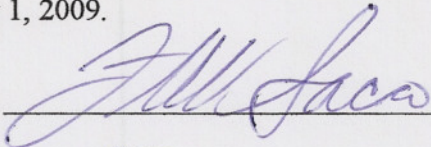
V. Section 7.2, Distribution for Unforeseeable Emergency shall be amended to replace the first paragraph with the following:

“A Participant faced with an unforeseeable emergency may apply to the Plan Administrator, or its designee, for distribution of all or a portion of his Account. As used in this Article, an unforeseeable emergency is a severe financial hardship of a Participant or Beneficiary resulting from an illness or accident of the Participant, the Participant’s Beneficiary, the Participant’s or Beneficiary’s spouse or the Participant’s or Beneficiary’s dependent (as defined in Code Section 152(a) without regard to Code Sections 152(b)(1), (b)(2) and (d)(1)(B)); loss of the Participant’s or Beneficiary’s

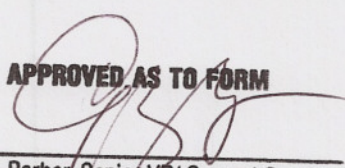
property due to casualty (including the need to rebuild a home following damage to a home not otherwise covered by homeowner's insurance, e.g., as a result of a natural disaster); or other similar extraordinary and unforeseeable circumstances arising as a result of events beyond the control of the Participant or Beneficiary. Except as otherwise provided in this paragraph, the purchase of a home and the payment of college tuition are not unforeseeable emergencies."

VI. The Amendment shall be effective as of January 1, 2009.

Date 12/11/09

Signed 

Title: CEO

**APPROVED AS TO FORM**  


Gary S. Barber Senior VP/ General Counsel  
South Broward Hospital District