

## **Amendment No. 2**

### **To The**

### **Memorial Healthcare System 457(b) Plan**

1. The second paragraph of Section 5.2 is hereby amended and restated in its entirety as follows, effective January 1, 2011:

In no event shall payments under any optional method extend beyond the later of the lifetime of the Participant, the lifetime of the Participant and the Participant's Beneficiary, the life expectancy of the Participant or the joint life expectancies of the Participant and his Beneficiary.

2. Section 5.2 is hereby amended by adding the following to the end thereof, effective January 1, 2011:

All benefits shall be paid in a manner consistent with a reasonable and good faith interpretation of Section 401(a)(9) of the Code.

Notwithstanding this Section 5.2 of the Plan, a Participant or Beneficiary who would have been required to receive required minimum distributions under Section 401(a)(9) of the Code for 2009 but for the enactment of Code Section 401(a)(9)(H) ("2009 RMDs"), and who would have satisfied that requirement by receiving distributions that are (i) equal to the 2009 RMDs or (ii) one or more payments in a series of substantially equal distributions (that include the 2009 RMDs) made at least annually and expected to last for the life (or life expectancy) of the Participant and the Participant's Beneficiary, or for a period of at least 10 years ("Extended 2009 RMDs"), will receive those distributions for 2009 unless the Participant or Beneficiary chooses not to receive such distributions. Participants and Beneficiaries described in the preceding sentence will be given the opportunity to elect to stop receiving the distributions described in the preceding sentence. For purposes of Section 5.4 of the Plan, 2009 RMDs and Extended 2009 RMDs will also be treated as Eligible Rollover Distributions in 2009.

3. Section 5.3 is hereby amended by adding the following to the end thereof, effective January 1, 2011:

Benefits shall be distributed in accordance with a reasonable and good faith interpretation of Section 401(a)(9) of the Code.

4. Section 5.4 is hereby amended by amending and restating the fourth paragraph in its entirety as follows, effective January 1, 2011:

A distributee includes an Employee or former Employee. In addition, the Employee's or former Employee's surviving spouse or an Employee's or former Employee's former spouse who is an alternate payee under a qualified domestic relations order, as defined in Code Section 414(p) are distributees with regard to the interest of the spouse or former spouse. With respect to distributions made on or after January 1, 2010, a distributee shall also include an Employee's or former Employee's Beneficiary who is not the Employee's or former Employee's spouse or former spouse.

5. Section 6.4 is hereby amended by adding the following to the end thereof, effective January 1, 2011:

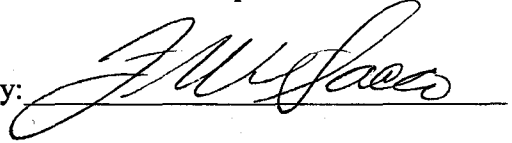
Benefits shall be distributed in accordance with a reasonable and good faith interpretation of Section 401(a)(9) of the Code.

Executed on \_\_\_\_\_

(Date)

**South Broward Hospital District**

By: \_\_\_\_\_

A handwritten signature in cursive script, appearing to read "J. M. Jones", is written over a horizontal line.