

**AMENDMENT NUMBER THREE
TO THE
WESTERN ILLINOIS UNIVERSITY
403(b) SUPPLEMENTAL RETIREMENT PLAN**

Western Illinois University ("University") maintains the Western University 403(b) Supplemental Retirement Plan ("Plan") for the benefit of its eligible employees. The Plan was formally reduced to writing in accordance with the final Income Tax Regulations issued under section 403(b) of the Internal Revenue Code effective as of January 1, 2009. The University, having reserved the right to amend the Plan pursuant to Article XII, now desires to amend the Plan in the following respects, effective as set forth below:

1. A new Section 8.08 is added to the Plan, effective as soon as administratively practicable on or after January 1, 2014, to be and read as follows:

Section 8.08. In-Plan Roth Rollovers.

(a) Any amount held in an Account for a Participant (other than an amount held in a Roth Accumulation Account) is eligible for direct transfer to a Roth Accumulation Account under the Plan, even if not otherwise distributable under Section 8.01 of the Plan, and the transfer shall be treated as a qualified rollover contribution (within the meaning of section 408A(e)) to such Account.

(b) A Participant's election under this Section 8.08 shall be subject to the Individual Agreements, the reasonable administrative procedures established by the Administrator, section 402A(c)(4) of the Internal Revenue Code and the regulations thereunder, and subsequent guidance from the Internal Revenue Service.

(c) The taxable portion of the Participant's Accounts transferred to a Roth Accumulation Account under this Section 8.08 shall be included in the Participant's gross income the tax year in which the transfer occurs.

2. Except as provided above, the Plan shall remain unchanged.

IN WITNESS WHEREOF, Western Illinois University has caused this Amendment Number Three to be executed on the _____ day of December, 2013.

WESTERN ILLINOIS UNIVERSITY

By: _____

Title: _____

Print Name: _____

Date: _____

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