

(“Special Account”). The IDC has received an attestation from the Bank stating that all funds will be held for this Plan and that the Bank will not place any lien or encumbrance of any kind upon the funds. The IDC has required the Bank to limit the investments of monies, if any, to overnight repurchase agreements secured by short term Treasuries or “Fed Funds.”

Upon Bridgeway’s receipt of the \$4,893,414, hereafter the “Final Distribution Amount”, from the Commission, as provided for in The Order, Bridgeway shall promptly deposit the Final Distribution amount into the “Special Account.” The interest earned in the Special Account shall be used to pay the fees, taxes, administrative and other necessary expenses of the Special Account, including, but not limited to, the fees and expenses of the Tax Administrator and other tax advisors to obtain a Private Letter Ruling (“PLR”) on behalf of the Special Account. If the interest earned is insufficient to cover such fees, taxes, and expenses, then Bridgeway will be responsible for the unpaid balance.

Paragraph 15 of the Plan shall now read as follows:

Termination of Plan and Undistributed Amounts. The Special Account shall remain open for no more than 45 days after the completion of the Distribution. Any undistributed funds and any interest remaining in the Special Account shall be sent to the U.S. Treasury. Within 20 days after the closing of the Special Account, the Accountants will provide the IDC with a reconciliation of the Final Distribution Amount and a Final Report addressing the fairness of the Distribution.

Within 10 days of the Accountants’ Final Report, the IDC will provide the Plan Administrator with a Final IDC Report and attestation that the Plan, as approved, has been implemented. The Final IDC Report will itemize and account for all funds received into the Special Account and all distributed funds, undistributed funds, monies earned, monies spent, interest, taxes, administrative expenses, and other costs associated with the Special Account.

Paragraph 17 is hereby added to the Plan:

Tax Administrator. The Plan Administrator is authorized to engage a Tax Administrator of the Special Account to provide all tax-related services for the Special Account, including, but not limited to, preparing and filing tax returns and reports; and if seeking a PLR is approved by the Commission, the Plan Administrator is authorized to engage a tax advisor(s) to apply to the Internal Revenue Service for a Private Letter Ruling regarding various tax issues relating to the Special Account.

Paragraph 18 is hereby added to the Plan:

Final Accounting. Within 30 days of receipt of the Final IDC Report, the Plan Administrator shall submit a Final Accounting to the Commission of all monies earned or received and all monies spent in connection with the administration of the Plan. The Plan

Administrator may rely on the Final IDC Report and the Accountant's Final Report in preparing the Final Accounting.

For the Commission, by its Secretary, pursuant to delegated authority.

Nancy M. Morris
Secretary