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MARY ANN JACKSON  
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E-Mail Address: mjackson@bakerdonelson.com

March 31, 2011

VIA FACSIMILE 202-501-4098

Delores Dews  
US Department of Labor

Dear Ms. Dews:

Thank you for your time this afternoon. Enclosed please find the most recent Barnhart Crane and Rigging Co. Amended and Restated Stock Appreciation Rights Plan as well as a dated copy of the letter registering the plan.

Sincerely,



Mary Ann Jackson

MAJ:rea

Attachment

EBSA/PUBLIC DISCLOSURE  
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2783184-000021

[www.barnhartcrane.com](http://www.barnhartcrane.com)

EDSA/PUBLIC DISCLOSURE

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**BARNHART**

2163 Airways Blvd  
Memphis, TN 38114  
Phone 901.775.3000  
Fax 901.775.2992

U. S. Department of Labor  
Employee Benefits Security Administration  
Top Hat Plan Exemption  
200 Constitution Avenue, NW, N-1513  
Washington, DC 28262

To Whom It May Concern:

Barnhart Crane and Rigging Co. (the Sponsor) has adopted the Barnhart Crane and Rigging Co. Stock Appreciation Rights Plan (the "Plan"), a non-tax-qualified program primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. This notification is provided under D.O.L. Regulation §2520.104-23.

The Plan currently covers 8 individuals.

Sponsor Name: Barnhart Crane and Rigging Co.

Sponsor Address: 2163 Airways Blvd.

Memphis, TN 38114

Sponsor EIN: 62-1269879

If you need any further information, please contact the undersigned individual.

Sincerely,

Barnhart Crane and Rigging Co.

By: MA 3/21/11  
Michael Honan, Chief Operating Officer  
mhonan@barnhartcrane.com

**BARNHART CRANE AND RIGGING CO.  
AMENDED AND RESTATED  
STOCK APPRECIATION RIGHTS PLAN**

RECITALS

WHEREAS, the Board of Directors of Barnhart Crane and Rigging Co. (the "Company") has determined it to be in the best interest of the Company to allow certain of its employees to participate in a modified group life insurance policy (the "Policy");

WHEREAS, the proceeds of the Policy will satisfy some or all of the payment obligations of the Company under this Amended and Restated Stock Appreciation Rights Plan (the "Plan");

WHEREAS, the Company has undergone two recapitalizations, a stock split combined with a reclassification of the stock into voting and nonvoting stock and then a reverse stock split;

WHEREAS, after the reverse stock split effective February 12, 2008, the outstanding stock of the Company was 100 shares of voting stock and 10,000 shares of nonvoting stock; and

WHEREAS, the Company desires to revise the restrictive covenants in the Plan and make other changes to conform the Plan to the recapitalization and other Company documents and plans.

NOW, THEREFORE, in consideration of the foregoing and other good and valuable consideration, including the continuation of participant's at-will employment, the receipt and sufficiency of which are hereby acknowledged and agreed, the Company and the requisite participants hereby agree as follows:

1. Purpose of the Plan.

The Company has instituted a financial incentive program for key people. The plan is designed to provide additional compensation in proportion to the overall Company success. The plan is set up to retain and reward the long-term contributions of key people.

The Plan is a Stock Appreciation Rights Plan. No actual stock ownership will be transferred but the recipient will have a significant, defined financial stake in the Company. In general, appreciation in the fair market value of the Company's common stock will accrue to the account of the recipient. If the Company stock does not increase in value, the stock appreciation right has no value.

2. Administration of the Plan.

The Plan shall be administered by the Board of Directors of Company (the "Board") or a committee appointed by the Board. Any reference herein to "Board" shall be deemed a reference to the committee appointed by the Board, if such committee is appointed.

Subject to the provisions of the Plan, the Board shall have exclusive power to select the employees to be granted stock appreciation rights units ("Units"), to determine the number of Units to be granted to each employee selected, to determine the time or times when Units will be granted, to determine that all participants shall be of a single class or to divide participants into different classes, and to determine the time or times, and the conditions, subject to which any awards may become payable.

Decisions and determinations by the Board shall be final and binding upon all parties, including shareholders, participants, and other employees. The Board shall have the authority to interpret the Plan, to establish and revise rules and regulations relating to the Plan, and to make any other determinations that it believes necessary or advisable for the administration of the Plan.

3. Participation.

If a Subsidiary of the Company wishes to participate in the Plan, the Board of Directors of the subsidiary may adopt a resolution authorizing participation by the subsidiary in the Plan. Barnhart Northeast, Inc. has elected to participate in the Plan.

Individual participants in the Plan shall be selected by the Board from key executive employees of the Company and its participating Subsidiaries. The term "employee" shall mean any person (including any officer) employed by the Company or its participating Subsidiaries on a salaried basis.

An employee may be granted more than one award of Units under this Plan. As consideration for the award of Units and for the Company's decision to continue each participant's employment as of the date of this Plan to allow for continued vesting, each participant shall be bound by Section 14.

4. Units.

Awards under this Plan shall be granted to a participant in the form of Units, which shall be credited to a stock appreciation rights account ("SAR Account") to be maintained for such participant. Each Unit shall have a value equal to the appreciation in the fair market value of one share of Common Stock of the Company based on the formula for Unit Value (hereinafter defined). The award of Units under the Plan shall not entitle the recipient to any dividend or voting rights or any other rights of a shareholder with respect to such Units.

The maximum number of Units that may be awarded under the Plan shall not exceed an aggregate of 1,123. If any Units awarded under the Plan shall be forfeited or canceled, such Units may again be awarded under the Plan.

5. Vesting.

Unless otherwise determined by the Board at the time of the award and subject to Section 8, a participant shall be vested in the Units if he or she remains in the full-time employ of the Company or participating Subsidiary in accordance with the following schedule:

As of the Following Anniversary of the Date Of Grant	Employee Shall Be Vested in the Following Percentage of Units Granted
6 <sup>th</sup>	10%
7 <sup>th</sup>	20%
8 <sup>th</sup>	30%
9 <sup>th</sup>	40%
10 <sup>th</sup>	50%
11 <sup>th</sup>	60%
12 <sup>th</sup>	70%
13 <sup>th</sup>	80%
14 <sup>th</sup>	90%
15 <sup>th</sup>	100%

Employees may apply up to 5 years of past employment with the Company towards the vesting period.

6. Payment on Exercise.

For each Unit exercised by a participant in accordance with Section 7, such participant (or in the event of death, a personal representative) shall be entitled to a payment equal to the Unit Value in the method prescribed in Section 7. All payments in respect of the exercise or purchase of stock appreciation rights hereunder will be subject to the withholding and payment of applicable payroll, withholding and other taxes.

The "Unit Value" of a Unit as of any date is the amount equal to the excess of:

- (i) the Adjusted Book Value of a share of stock of the Company (determined as set forth below) as of the date; over
- (ii) the Adjusted Book Value of a share of stock of the Company as of the date of grant and as set forth in the grant agreement.

"Adjusted Book Value" of a share of stock, for purposes of this Plan shall be determined by the Board and shall mean:

- (A) The amount representing the net book value of the Company's assets as reported on the most recent annual audited financial statements of the Company all prepared in accordance with generally accepted accounting principles consistently applied and adjusted to reflect the fair market value (as determined by the Board) of equipment, any deferred tax liabilities, and other adjustments to accurately reflect book value; divided by
- (B) The total number of shares of the common stock of the Company (voting and non-voting) outstanding as of the date of calculation plus the maximum number of Units that may be awarded pursuant to this Plan.

Within ninety (90) days of the end of each fiscal year, the Company shall provide to Unit holders a statement of the Unit Value of a share of stock as of the end of the fiscal year. The Board may, if in the opinion of the Board circumstances warrant such action, approve payment of any or all of the Units which would otherwise be forfeited as a result of a participant failing to remain in the employment of the Company or its participating Subsidiaries.

All vested Units must be exercised, if at all, in accordance with Section 7, except that the Board or any committee appointed by the Board may make payment of any or all of the Units held by Plan participant prior to the date on which payments are required by Section 7. Such action is completely within the discretion of the Board or committee appointed by the Board and shall not be construed by any other participant as a right to receive payment for his or her Units prior to date on which payments are required by Section 7.

#### 7. Exercise.

A participant who has been granted a Unit under the Plan may exercise the Unit only in the following situations:

(a) Separation from Service – For Cause. In the event of the separation from service as defined by Section 409A of the Internal Revenue Code (the "Code"), of a participant to whom a Unit has been granted under the Plan by the Company or its participating Subsidiaries in connection with (a) fraud or intentional misrepresentation by such participant or (b) embezzlement, misappropriation or conversion of assets or opportunities of the Company or any Subsidiary of the Company by such participant (collectively, "For Cause"), such Units, whether vested or not vested, shall automatically terminate and be null and void as of the date such participant suffers a separation from service For Cause.

(b) Separation From Service –Other Than For Cause, Disability or Death. In the event of the separation from service of a participant to whom a Unit has been granted under the Plan other than For Cause, death, or Disability, such Units, which are not vested, shall terminate and be null and void, and Units which are vested must be exercised, if at all, prior to thirty (30) days after the separation from service. If the separation from service is due to participant's retirement after his or her 60<sup>th</sup> birthday (hereinafter, "retirement"), participant shall be paid the payments due under Section 6 in a Five Year Retirement Distribution (hereinafter defined). If participant's separation from service is other than for retirement, For Cause, death or Disability, the Company shall pay the amount due under Section 6 in a Five Year Termination Distribution (hereinafter defined). "Five Year Retirement Distribution" shall mean an amount payable on a date within thirty (30) days after exercise (such date, the "Initial Payment Date") and upon each anniversary date of the Initial Payment Date for five years equal to the product of (i) one-fifth (1/5) of the Units owned by the participant at the time of termination times (ii) the Unit Value of a Unit at the end of the month immediately prior to the applicable payment date; provided however, the Unit Value of a Unit on any applicable valuation date shall not be less than the Unit Value of a Unit on the date of exercise. "Five Year Termination Distribution" shall mean an amount payable on a date within thirty (30) days after exercise (such date, the "Initial Payment Date") and upon each anniversary date of the Initial Payment Date for five years equal to the sum of (a) the lesser of (i) one-fifth (1/5) of the Unit Value of the participant's Units at the time of termination valued at the end of the month immediately prior to the time of termination or (ii) one-fifth (1/5) of the Unit Value of the participant's Units at the time of termination valued at the end of the month immediately prior to the applicable payment date plus (b) interest on the unpaid Five Year Termination Distribution at the rate of the prime rate published in the Wall Street Journal minus one percent compounded annually.

(c) Death of Participant. In the event of the death of a participant, any Units granted to such participant shall vest, and the Unit Value shall be determined as of the end of the month preceding the participant's death. The Company shall pay in lump sum within 90 days after the death of participant the amounts due participant pursuant to Section 6 less the excess, if any, of (i) the proceeds from life insurance policies purchased by the participant through the Company employee benefit plan with respect to the life of the participant, regardless of to whom payable, over (ii) the sum of the death benefit payable to the participant of 2.0 times the participant's then

current salary as described in the Company employee benefit plan and the amount of the life insurance voluntarily purchased by the participant.

(d) Disability of Participant. In the event that any participant separates from service with the Company as a result of the Disability of such participant, the Units granted to such participant shall vest and the Unit Value shall be determined as of the end of the month prior to the separation from service. The Company shall pay the amount due under Section 6 in the Five Year Retirement Distribution.

8. Dilution and Other Adjustments.

Subject to Section 15, in the event of any change in the outstanding shares of Common Stock of Company by reason of any stock dividend or split, recapitalization, merger, consolidation, spin-off, reorganization, combination or exchange of shares or other similar corporate change, then if the Board shall determine, in its sole discretion, that such change equitably requires an adjustment in the number or kind of Units then held in participants' SAR Accounts, or which may be awarded to any one employee, such adjustments shall be made by the Board and shall be conclusive and binding for all purposes of the Plan.

9. Miscellaneous Provisions.

(a) An employee's rights and interests under the Plan may not be assigned or transferred.

(b) No employee or other person shall have any claim or right to be granted an award under this Plan. Neither this Plan nor any action taken hereunder shall be construed as giving any employee any right to be retained in the employ of the Company or any participating Subsidiary.

(c) The Company and participating Subsidiaries shall have the right to deduct from all awards paid in cash any taxes required by law to be withheld with respect to such cash awards.

(d) As used in this Plan, the following terms shall have the following meanings:

(i) "Disability" means the term disability as defined by Section 409A of the Code.

(ii) "Subsidiary" means any corporation a majority of whose outstanding stock entitled to vote is owned, directly or indirectly, by Company.

(e) Nothing in the Plan or in any Unit awarded pursuant to the Plan shall confer on any individual any right to continue in the employ of or continue any other legal or contractual

relationship with the Company or interfere in any way with the right of the Company to terminate his or her employment or occupancy of any corporate office or any other legal or contractual relationship at any time.

(f) This Plan shall be construed and interpreted in accordance with, and shall be governed in all respects by, the laws of Tennessee without giving effect to principles of conflicts of laws that would result in the application of the laws of any other jurisdiction.

(g) All notices, requests and demands given to or made upon the respective parties hereto shall be deemed to have been given or made three business days after the date of mailing when mailed by registered or certified mail, postage prepaid, or on the date of delivery if delivered by hand, or one business day after the date of delivery by Federal Express or other reputable overnight delivery service, addressed to the parties at their addresses first set forth below:

to the Company: 2163 Airways Blvd.  
Memphis, TN 38114  
Attn: Legal Department

to the Employee: at the address set forth in  
the grant agreement

or to such other addresses furnished by notice given in accordance with this Section 9.

#### 10. Cancellation of Units.

In addition to cancellation by forfeiture as a result of failure to complete the requisite period of employment, the Board may cancel unvested Units upon the demotion or reduction in responsibility of the participant (as determined by the Board) or with the written consent of an employee holding such Units granted to him under the Plan. In the event of any cancellation, all rights of the former holder of such canceled Units in respect of such canceled Units shall terminate, and such Units shall be available for further grant in accordance with the Plan.

#### 11. Amendments and Termination.

The Board of Directors may at any time terminate this Plan or amend it to change the time of grant of awards and the length of award periods with respect to awards not theretofore granted, provided that no such action shall adversely affect any right or obligation with respect to any award theretofore granted.

The right to grant awards under this Plan shall terminate automatically upon the granting of awards equaling the maximum authorized under the Plan, and, thereafter, the function of the Board will be limited to supervising the administration of awards previously granted.

12. Construction of Plan.

This Plan is intended to be a stock appreciation rights plan that, pursuant to Treas. Reg. §1.409A-1(b)(5)(i)(B), satisfies all of the conditions for not constituting a deferral of compensation subject to Section 409A of the Code. All terms of the Plan shall be construed in accordance with the foregoing intention, and all action taken under the Plan shall be taken in accordance with the foregoing intention. In order to achieve consistent administration with other plans of the Company that may be subject to Section 409A, all terms defined in such Section or the regulations thereunder shall be defined consistently for the purposes of this Plan. Notwithstanding any other provision to the contrary, (i) the Company may not accelerate the time or form of payment of any benefit due under this Plan unless such acceleration is permitted under Treas. Reg. §1.409A-3(j)(4), and (ii) the Company may not delay the time of payment of any benefit due under this Plan except to the extent permitted under Treas. Reg. §1.409A-2(b)(7).

13. Effective Date of the Plan.

The original Plan was effective as of August 9, 2000, and this Plan shall be effective as of \_\_\_\_\_, 2009.

14. Restrictive Covenants.

Each Participant agrees to the following restrictions upon his or her activities:

(a) Disclosure of Confidential Information. Each Participant agrees and acknowledges that through the nature of his or her work, he or she will have access to and will acquire information and knowledge ("Confidential Information") concerning the business and operations of the Company, including, without limitation, information regarding

- (i) financial position and customers (including customer lists);
- (ii) profit margins and past, present or further plans with respect to the business of the Company;
- (iii) current or future Company advertising or promotion plans or programs;
- (iv) present or future plans for the extension or expansion of the present business of the Company;

- (v) marketing and sales techniques, pricing and selling terms;
- (vi) designs and drawings relating to customer projects; and
- (vii) processes, plans, methods of doing business and special needs of referral sources and customers.

Each participant acknowledges that all such Confidential Information is solely the property of the Company and constitutes valuable, proprietary and confidential information of the Company; that the disclosure thereof would cause substantial loss to the good will of the Company, that disclosure thereof to each participant is being made only because of the position of trust and confidence which he or she will occupy and because of his or her agreement to the restrictions herein contained. Each participant shall not, at any time during employment or for a period of time equal to the greater of (a) two (2) years following any termination or expiration of the term of his or her employment with the Company or (b) completion of the payments pursuant to Section 7, divulge, disseminate, disclose or communicate to any person, firm, company or other entity any of the Confidential Information, which information the participant shall hold in trust in a fiduciary capacity for the sole benefit of the Company and its successors and assigns. Notwithstanding the foregoing, the foregoing obligations shall not apply to (i) any information which was in the public domain prior to the disclosure to the participant; (ii) any information which comes into the public domain through no fault of the participant; or (iii) any information which is required to be disclosed by court order or by any law, rule or regulation.

(b) Non Compete. During the term of a participant's employment and for a period of time equal to the greater of (a) one (1) year following any termination of such participant's employment for any or no reason or (b) completion of the payments pursuant to Section 7 (the "14b Restriction Period"), each participant shall not within a 250 mile radius of any office of the Company or its affiliates:

(i) engage, directly or indirectly, individually or as a principal, owner, officer, director, employee, shareholder (other than as a holder of less than five percent (5%) of the outstanding voting stock of a publicly traded company), consultant, partner, joint venturer, agent, representative, equity owner, or in any other capacity whatsoever, in any company or other business association or entity that is engaged in activities substantially similar to those of the Company ("Competing Business"); or

(ii) perform for any Competing Business any duty the participant has performed for the Company that involved the participant's access to, knowledge of, or application of Confidential Information; it being understood that this sub-paragraph (ii) shall be in addition to and not be construed as a limitation upon any other covenant in this Plan.

(c) Non-Solicitation. Participant shall not, during the 14c Restriction Period, without the prior written approval of the Company in its sole discretion, directly or indirectly, whether or not for compensation, for any purpose other than in furtherance of the business and for the benefit of the Company:

(i) solicit, contact for the purpose of doing business, or transact business, directly or indirectly, through the employee or in conjunction with the efforts of other persons, for the crane and rigging business of any Customer with which the participant had contact regarding the provision of services or potential provision of services within two years prior to the beginning of the 14c Restriction Period;

(ii) cause, induce or attempt to cause or induce any Customer, supplier, licensee, licensor, franchisee, employee, consultant or other business relation of the Company or its affiliates to cease doing business with the Company or its affiliates, to deal with any competitor of Company or in any way interfere with its relationship with the Company or its affiliates; or

(iii) hire, retain or attempt to hire or retain any employee or independent contractor of the Company or its affiliates or in any way interfere with the relationship between the Company or its affiliates and any of their employees or independent contractors.

(d) Definitions. For purposes of this Section 14, the following terms shall have the following definitions:

(i) "Customer" means any Person (I) to whom or for whom the Company or its affiliates provides services or has provided services within the prior two year period and (II) with whom the participant has had contact.

(ii) "Person" means an individual, corporation, general partnership, limited partnership, limited liability partnership, limited liability company, sole proprietorship, joint venture, association, consortium, union, trust, organization or other entity.

(iii) "14c Restriction Period" means that period of time commencing on the date of a participant's award under this Plan and terminating at the later of (I) two (2) years after the termination, for any or no reason, of participant's employment with the Company and (II) completion of the payments to such participant pursuant to Section 7.

(e) Equitable Relief. Each of the parties hereto acknowledges that: (i) the covenants and the restrictions contained in this Plan are reasonable, necessary, fundamental and required to protect the goodwill of the business of the Company and to secure its confidential information and trade secrets; (ii) the knowledge and expertise of participant in the Company's business is of

a special, unique, unusual and extraordinary character, which gives such knowledge and expertise a significant value; (iii) a breach of this Plan will result in immediate and irreparable harm and damages which cannot be estimated or adequately compensated by a monetary award; and (iv) enforcement of this Plan by way of an injunction will not affect the ability of participant to make a living. Accordingly, it is expressly agreed that the Company shall be entitled to the immediate remedy of a temporary restraining order, preliminary injunction, or other form of injunctive or equitable relief as may be necessary or appropriate in order to restrain or enjoin participant from breaching any covenant or restriction contained in this Plan and to specifically enforce the provisions hereof. Participant agrees that the existence of any claim, demand, action or cause of action of participant against the Company, whether predicated upon this Plan or otherwise, shall not constitute a defense to the imposition of any such restraining order, injunction or relief or otherwise to the enforcement by the Company of the provisions of this Plan. The Company shall not be required to provide any bond or other security in connection with any such restraining order, injunction or other relief or in connection with any related activity or proceeding.

(f) Non-Exclusivity. The rights and remedies of the Company specified in this Plan shall not be construed to be exclusive of or limited by or in limitation of or a waiver of any other rights or remedies which the Company may have, whether at law or in equity, by contract or otherwise, all of which shall be cumulative. Without limiting the generality of the foregoing, the Company's rights and remedies hereunder, and the obligations and liabilities of participant hereunder, are in addition to their respective rights, remedies, obligations and liabilities under the law of unfair competition. This Plan does not limit, and is not limited by, any employment, non-competition, non-solicitation, non-inducement, confidentiality or other Plan which participant has entered into, or may enter into, with the Company.

(g) Severability. If any provision of this Plan or any word, phrase, clause, sentence or other portion thereof including, without limitation, the temporal and geographic restrictions in Section 13 hereof (each of which is referred to herein as a "provision") is held to be illegal, invalid, unreasonable or unenforceable for any reason, (i) such provision shall be fully severable; (ii) this Plan shall be construed and enforced as if such illegal, invalid, unreasonable or unenforceable provision had never comprised a part hereof; and (iii) in lieu of such illegal, invalid, unreasonable or unenforceable provision there shall be substituted a provision as similar in terms to such illegal, invalid, unreasonable or unenforceable provision as may be possible and be legal, valid, reasonable and enforceable. Without limiting the foregoing, if any of the temporal or geographic restrictions in Section 13 hereof are held to be illegal, invalid, unreasonable or unenforceable by any court or other tribunal of competent jurisdiction, the parties hereto agree to the reduction of such restriction to such time period or geographic area as such court or tribunal shall deem legal, valid, reasonable and enforceable. The remaining provisions hereof shall remain in full force and effect and shall not be affected by any illegal, invalid, unreasonable or unenforceable provision or by its severance or modification.

15. Change of Control.

Upon a Change of Control (hereinafter defined), all Units shall be vested and exercisable in full, notwithstanding the express provisions of the award of the Units or this Plan. Upon exercise, the holder shall be entitled to an amount equal to the excess of (i) the greater of the fair market value of a share of stock of the Company determined by the Board using the consideration paid in connection with the Change of Control or the Unit Value of a share of stock of the Company as determined pursuant to Section 6, over (ii) the Unit Value of a share of stock of the Company as of the date of grant and as set forth in the grant agreement. "Change of Control" shall mean the first to occur of the following events: (i) any sale, lease, exchange or other transfer (in one transaction or series of related transactions) of all or substantially all of the assets of the Company to any person or group of related persons or (ii) the acquisition by any person or group of persons of the power, directly or indirectly, to vote or direct the voting of securities having more than 50% of the ordinary voting power for the election of directors of the Company; provided, however, "Change in Control" shall not include (i) any sale or transfer by any shareholder of the Company pursuant to the Shareholder's Agreement dated December 31, 1999, nor (ii) any sale or transfer of shares between or among Eric Barnhart, Alan Barnhart, Katherine Barnhart, Elizabeth Barnhart, Alan and Eric Barnhart's children, trusts for the benefit of Katherine or Elizabeth Barnhart, or trusts for the benefit of Alan and Eric Barnhart's children, nor (iii) any sale or transfer of shares of the Company to a trust formed by Alan Barnhart and/or Eric Barnhart which includes a nonprofit organization(s) exempt from federal income tax as its beneficiaries, and, if so desired, any other persons a transfer to whom would not constitute a change in control under this Section 15, nor (iv) any event that would not constitute a Change in Control based on objective facts and in accordance with the requirements of Section 409A of the Code.